

S T A T E O F M A I N E
D E P A R T M E N T O F E D U C A T I O N
A U G U S T A 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 14

2008-09

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1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2007)	75	36	111	59	170
10 ATTENDING PUPILS (OCTOBER 2007)	74	38	112	52	164
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2007	74.5	37.0	111.5 (67%)	55.5 (33%)	167.0

12 Position	K-5	6-8	9-12	=	E.P.S. FTE	/	Actual FTE	=	Ratio X	EPS Tot Salary	=	Elementary Salary	Secondary Salary
A. TEACHERS	4.4 (17:1)	2.3 (16:1)	3.7 (15:1)	=	10.4	/	20.3	=	.51 X	819,132	=	279,897	137,860
B. GUIDANCE	0.2 (350:1)	0.1 (350:1)	0.2 (250:1)	=	0.5	/	0.6	=	.83 X	29,123	=	16,195	7,977
C. LIBRARIANS	0.1 (800:1)	0.0 (800:1)	0.1 (800:1)	=	0.2	/	0.0	=	.20 X	0	=	3,991	1,965
D. HEALTH	0.1 (800:1)	0.0 (800:1)	0.1 (800:1)	=	0.2	/	0.0	=	.20 X	0	=	5,128	2,525
E. EDUCATION TECHS	0.7 (100:1)	0.4 (100:1)	0.2 (250:1)	=	1.3	/	10.8	=	.12 X	152,993	=	12,301	6,058
F. LIBRARY TECHS	0.1 (500:1)	0.1 (500:1)	0.1 (500:1)	=	0.3	/	1.0	=	.30 X	16,291	=	3,274	1,613
G. CLERICAL	0.4 (200:1)	0.2 (200:1)	0.3 (200:1)	=	0.9	/	2.0	=	.45 X	60,015	=	18,095	8,912
H. SCHOOL ADMIN.	0.2 (305:1)	0.1 (305:1)	0.2 (315:1)	=	0.5	/	1.0	=	.50 X	67,094	=	22,476	11,071

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	34	34	3,791	1,887
B. Supplies and Equipment	320	442	35,680	24,531
C. Professional Development	54	54	6,021	2,997
D. Instructional Leadership Support	22	22	2,453	1,221
E. Co- and Extra-Curricular Student	31	105	3,457	5,828
F. System Administration/Support	204	204	22,746	11,322
G. Operations & Maintenance	935	1,111	104,253	61,661

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	57,990	28,562
B. Education & Library Technicians	36.00%	5,607	2,762
C. Clerical	29.00%	5,248	2,584
D. School Administrators	14.00%	3,147	1,550

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.96)	-17,485	-8,613
16 Adjustment for Title I Revenues	-87,326	-43,011

17 TOTALS	506,937	271,261
18 E.P.S. RATES	4,547	4,888

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2005	88.0	50.0	138.0		
	OCTOBER 2005	92.0	49.0	141.0		
	APRIL 2006	93.0	49.0	142.0		
	OCTOBER 2006	84.0	46.0	130.0		
	APRIL 2007	86.0	49.0	135.0		
	OCTOBER 2007	91.0	44.0	135.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	88.5 +	0.50	X	4,547.00	= 404,683.00
	9-12 PUPILS	46.5 +	1.33	X	4,888.00	= 233,793.04
	ADULT EDUC. COURSES AT .1	0.0		X	4,888.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	4,547.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	4,888.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .7802	69.0	X .15	X	4,547.00	= 47,061.45
	9-12 DISADVANTAGED @ .7802	36.3	X .15	X	4,888.00	= 26,615.16
	K-8 LIMITED ENGLISH PROF.	2.0	X .700	X	4,547.00	= 6,365.80
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	4,888.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	88.5		X	40.00	= 3,540.00
	9-12 STUDENT ASSESSMENT	46.5		X	40.00	= 1,860.00
	K-8 TECHNOLOGY RESOURCES	88.5		X	90.00	= 7,965.00
	9-12 TECHNOLOGY RESOURCES	46.5		X	273.00	= 12,694.50
	K-2 PUPILS	35.0	X .10	X	4,547.00	= 15,914.50
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 107,167.44
	9-12 SMALL SCHOOL ADJUSTMENT					= 65,474.98
	OPERATING ALLOCATION					933,134.87
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					905,140.82
30	ADJUSTED TOTAL OPERATING ALLOCATION					905,140.82

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2006-07	0.00	X	102.90%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					131,987.18
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2006-07	58,323.55	X	102.90%	=	60,014.93
35	TRANSPORTATION - EPS ALLOCATION					107,411.64
36	TRANSPORTATION (BUS PURCHASES) FOR 2007-08					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					299,413.75
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					1,204,554.57

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
42	TOTAL PRINCIPAL & INTEREST		0.00	0.00	0.00
43	APPROVED LEASES FOR 2007-08 - S.A.D. 14				0.00
43A	APPROVED LEASE PURCHASES FOR 2007-08 - S.A.D. 14				0.00
44	INSURED VALUE FACTOR FOR 2006-07 - S.A.D. 14				0.00
47	TOTAL DEBT SERVICE ALLOCATION				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				1,204,554.57

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION				TOTAL ALLOCATION	LOCAL CONTRIBUTION			
	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+ DEBT ALLOCATION	= TOWN ALLOCATION			
DANFORTH	110.0	82.71%	996,287.08	0.00	996,287.08			
WESTON	23.0	17.29%	208,267.49	0.00	208,267.49			
TOTAL	133.0				1,204,554.57			
		2007 STATE VALUATION X	MILL EXPECTATION	= TOWN CONTRIBUTION	OR TOWN ALLOCATION			
DANFORTH		41,100,000	6.790	279,069.00	996,287.08	279,069.00	59.96%	6.79M
WESTON		27,450,000	6.790	186,385.50	208,267.49	186,385.50	40.04%	6.79M
TOTAL		68,550,000		465,454.50	1,204,554.57	465,454.50	100.00%	6.79M
E. TOTALS AND ADJUSTMENTS				TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION		
49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			1,204,554.57	465,454.50	739,100.07		
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			1,204,554.57	465,454.50	739,100.07		
51	PLUS AUDIT ADJUSTMENTS					0.00		
52	LESS AUDIT ADJUSTMENTS					0.00		
53	LESS ADJUSTMENT FOR UNAPPROPRIATED LOCAL CONTRIBUTION					0.00		
54	LESS ADJUSTMENT FOR UNALLOCATED BALANCE IN EXCESS OF 3%					0.00		
55	PLUS LONG-TERM DRUG TREATMENT CENTERS ADJUSTMENT					0.00		
56	ADJUSTMENT FOR EMERGENCY BUS REPLACEMENT					0.00		
59A	MINIMUM TEACHER SALARY ADJUSTMENT					0.00		
59B	REGIONALIZATION AND EFFICIENCY ASSISTANCE					0.00		
60	ADJUSTED STATE CONTRIBUTION					739,100.07		
61	LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):			LOCAL SHARE % = 38.64%	STATE SHARE % = 61.36%			
62	ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):			LOCAL SHARE % = 38.64%	STATE SHARE % = 61.36%			
63	FYI: 100% E.P.S. TOTAL ALLOCATION			1,232,548.62				

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	61,591.67	62,962.67	0.00	0.00
August	61,591.67	62,962.67	0.00	0.00
September	61,591.67	0.00	0.00	0.00
October	61,591.67	125,925.34	0.00	0.00
November	61,591.67	62,962.67	0.00	0.00
December	61,591.67	62,962.67	0.00	0.00
Janurary	61,591.67	62,962.67	0.00	0.00
February	61,591.67	59,672.27	0.00	0.00
March	61,591.67	59,672.27	0.00	0.00
April	61,591.67	59,672.28	0.00	0.00
May	61,591.67	59,672.28	0.00	0.00
June	61,591.70	59,672.28	0.00	0.00
Total	739,100.07	739,100.07	0.00	0.00