

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 14

2005-06

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1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2004	83.5	31.0	114.5 ( 62%)	69.0 ( 38%)	183.5

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	4.9 (17:1)	1.9 (16:1)	4.6 (15:1)	=	11.4 /	19.1 =	.60 X	674,969 =	251,088	153,893
B. GUIDANCE	0.2 (350:1)	0.1 (350:1)	0.3 (250:1)	=	0.6 /	0.5 =	1.20 X	19,496 =	14,505	8,890
C. LIBRARIANS	0.1 (800:1)	0.0 (800:1)	0.1 (800:1)	=	0.2 /	0.7 =	.29 X	20,938 =	3,765	2,307
D. HEALTH	0.1 (800:1)	0.0 (800:1)	0.1 (800:1)	=	0.2 /	0.0 =	.20 X	0 =	4,154	2,546
E. EDUCATION TECHS	0.8 (100:1)	0.3 (100:1)	0.3 (250:1)	=	1.4 /	10.0 =	.14 X	131,323 =	11,399	6,986
F. LIBRARY TECHS	0.2 (500:1)	0.1 (500:1)	0.1 (500:1)	=	0.4 /	0.0 =	.40 X	0 =	3,125	1,916
G. CLERICAL	0.4 (200:1)	0.2 (200:1)	0.3 (200:1)	=	0.9 /	2.5 =	.36 X	58,725 =	13,107	8,034
H. SCHOOL ADMIN.	0.3 (305:1)	0.1 (305:1)	0.2 (315:1)	=	0.6 /	1.0 =	.60 X	60,527 =	22,516	13,800

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	31	31	3,550	2,139
B. Supplies and Equipment	295	408	33,778	28,152
C. Professional Development	50	50	5,725	3,450
D. Instructional Leadership Support	20	20	2,290	1,380
E. Co- and Extra-Curricular Student	28	97	3,206	6,693
F. System Administration/Support	341	338	39,045	23,322
G. Operations & Maintenance	907	1,078	103,852	74,382

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	51,967	31,851
B. Education & Library Technicians	36.00%	5,229	3,205
C. Clerical	29.00%	3,801	2,330
D. School Administrators	14.00%	3,152	1,932

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.96)	-15,654	-9,593
16 Adjustment for Title I Revenues	-83,134	-50,953

17 TOTALS	480,464	316,661
18 E.P.S. RATES	4,196	4,589

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A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2002	93.0	44.0	137.0		
	OCTOBER 2002	98.0	58.0	156.0		
	APRIL 2003	99.0	56.0	155.0		
	OCTOBER 2003	94.0	57.0	151.0		
	APRIL 2004	89.0	55.0	144.0		
	OCTOBER 2004	88.0	53.0	141.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X	SAU EPS RATES	
	K-8 PUPILS	88.5 +	5.00	X	4,196.00	= 392,326.00
	9-12 PUPILS	54.0 +	0.00	X	4,589.00	= 247,806.00
	ADULT EDUC. COURSES AT .1	0.0		X	4,589.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	4,196.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	4,589.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .7030	62.2	X .15	X	4,196.00	= 39,148.68
	9-12 DISADVANTAGED @ .7030	38.0	X .15	X	4,589.00	= 26,157.30
	K-8 LIMITED ENGLISH PROF.	0.0	X .500	X	4,196.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .500	X	4,589.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	88.5		X	100.00	= 8,850.00
	9-12 STUDENT ASSESSMENT	54.0		X	100.00	= 5,400.00
	K-8 TECHNOLOGY RESOURCES	88.5		X	83.00	= 7,345.50
	9-12 TECHNOLOGY RESOURCES	54.0		X	252.00	= 13,608.00
	K-2 PUPILS	32.5	X .10	X	4,196.00	= 13,637.00
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 55,601.38
	9-12 SMALL SCHOOL ADJUSTMENT					= 60,953.70
	OPERATING ALLOCATION					870,833.56
	OPERATING ALLOCATION WITH EPS TRANSITION AT 84.00 %					731,500.19
30	ADJUSTED TOTAL OPERATING ALLOCATION					731,500.19

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2003-04	0.00	X	101.80%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					201,617.83
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2003-04	47,150.00	X	101.80%	=	47,998.70
35	TRANSPORTATION - EPS ALLOCATION					111,025.38
36	TRANSPORTATION (BUS PURCHASES) FOR 2004-05					39,176.12
39	TOTAL OTHER SUBSIDIZABLE COSTS					399,818.03
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					1,131,318.22

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 2004-05				0.00
43A	APPROVED LEASE PURCHASES FOR 2004-05				0.00
44	INSURED VALUE FACTOR FOR 2003-04				0.00
47	TOTAL DEBT SERVICE ALLOCATION				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				1,131,318.22

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL. YEAR PUPILS		2004 STATE VALUATION	MILL EXPECTATION	LOCAL CONTRIBUTION	OR	TOTAL ALLOCATION	LOCAL CONTRIBUTION		
DANFORTH	116.0	81.40%	30,950,000	8.26	255,647.00		920,893.03	255,647.00	59.06%	8.26M
WESTON	26.5	18.60%	21,450,000	8.26	177,177.00		210,425.19	177,177.00	40.94%	8.26M
TOTAL	142.5		52,400,000		432,824.00		1,131,318.22	432,824.00	100.00%	8.26M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	1,131,318.22	432,824.00	698,494.22
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	1,131,318.22	432,824.00	698,494.22
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
57 LESS ADJUSTMENT FOR LAPTOP AGREEMENT			0.00
58A TRANSITION ADJUSTMENT			60,291.79
58B TRANSITION ADJUSTMENT (ENROLLMENT LESS 1,000)			37,939.30
58C TRANSITION ADJUSTMENT (ENROLLMENT 1,000 OR MORE)			0.00
58D TRANSITION ADJUSTMENT (SMALL ADMINISTRATIVE UNIT)			17,360.00
60 ADJUSTED STATE CONTRIBUTION			814,085.31
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 38.26% STATE SHARE % = 61.74%			
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 28.04% STATE SHARE % = 71.96%			
63 FYI: 100% E.P.S. TOTAL ALLOCATION	1,270,651.59		