

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

DRESDEN

2006-07

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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 2005	105.5	0.0	105.5 (100%)	0.0 (0%)	105.5

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	6.2 (17:1)	0.0 (16:1)	0.0 (15:1)	=	6.2 /	8.1 =	.77 X	363,317 =	279,754	0
B. GUIDANCE	0.3 (350:1)	0.0 (350:1)	0.0 (250:1)	=	0.3 /	0.4 =	.75 X	17,272 =	12,954	0
C. LIBRARIANS	0.1 (800:1)	0.0 (800:1)	0.0 (800:1)	=	0.1 /	0.0 =	.10 X	0 =	2,750	0
D. HEALTH	0.1 (800:1)	0.0 (800:1)	0.0 (800:1)	=	0.1 /	0.8 =	.13 X	29,985 =	3,898	0
E. EDUCATION TECHS	1.1 (100:1)	0.0 (100:1)	0.0 (250:1)	=	1.1 /	1.2 =	.92 X	20,605 =	18,957	0
F. LIBRARY TECHS	0.2 (500:1)	0.0 (500:1)	0.0 (500:1)	=	0.2 /	0.0 =	.20 X	0 =	2,530	0
G. CLERICAL	0.5 (200:1)	0.0 (200:1)	0.0 (200:1)	=	0.5 /	2.0 =	.25 X	47,586 =	11,897	0
H. SCHOOL ADMIN.	0.3 (305:1)	0.0 (305:1)	0.0 (315:1)	=	0.3 /	0.7 =	.43 X	42,938 =	18,463	0

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	32	32	3,376	0
B. Supplies and Equipment	302	418	31,861	0
C. Professional Development	51	51	5,381	0
D. Instructional Leadership Support	20	20	2,110	0
E. Co- and Extra-Curricular Student	29	99	3,060	0
F. System Administration/Support	349	346	36,820	0
G. Operations & Maintenance	929	1,104	98,010	0

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	56,878	0
B. Education & Library Technicians	36.00%	7,735	0
C. Clerical	29.00%	3,450	0
D. School Administrators	14.00%	2,585	0

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.02)	8,504	0
16 Adjustment for Title I Revenues	-28,438	0

17 TOTALS	582,535	0
18 E.P.S. RATES	5,522	6,010

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A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2003	198.0	81.0	279.0		
	OCTOBER 2003	193.0	78.0	271.0		
	APRIL 2004	191.0	77.0	268.0		
	OCTOBER 2004	181.0	81.0	262.0		
	APRIL 2005	177.0	81.0	258.0		
	OCTOBER 2005	174.0	93.0	267.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	175.5 +	10.16	X	5,522.00	= 1,025,214.52
	9-12 PUPILS	87.0 +	0.00	X	6,010.00	= 522,870.00
	ADULT EDUC. COURSES AT .1	0.0		X	6,010.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,522.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	6,010.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .4000	70.2	X .15	X	5,522.00	= 58,146.66
	9-12 DISADVANTAGED @ .4000	34.8	X .15	X	6,010.00	= 31,372.20
	K-8 LIMITED ENGLISH PROF.	0.0	X .500	X	5,522.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .500	X	6,010.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	175.5		X	79.00	= 13,864.50
	9-12 STUDENT ASSESSMENT	87.0		X	79.00	= 6,873.00
	K-8 TECHNOLOGY RESOURCES	175.5		X	85.00	= 14,917.50
	9-12 TECHNOLOGY RESOURCES	87.0		X	258.00	= 22,446.00
	K-2 PUPILS	52.0	X .10	X	5,522.00	= 28,714.40
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					1,724,418.78
	OPERATING ALLOCATION WITH EPS TRANSITION AT 90.00 %					1,551,976.90
30	ADJUSTED TOTAL OPERATING ALLOCATION					1,551,976.90

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2004-05	0.00	X	102.40%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					619,739.15
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2004-05	0.00	X	102.40%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					161,112.56
36	TRANSPORTATION (BUS PURCHASES) FOR 2005-06					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					780,851.71
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					2,332,828.61

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 2005-06					0.00
43A	APPROVED LEASE PURCHASES FOR 2005-06					0.00
44	INSURED VALUE FACTOR FOR 2004-05					0.00
47	TOTAL DEBT SERVICE ALLOCATION					0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)					2,332,828.61

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL. YEAR PUPILS	2005 STATE VALUATION X	MILL EXPECTATION =	LOCAL CONTRIBUTION	OR	TOTAL ALLOCATION	LOCAL CONTRIBUTION	100.00%	7.60M
DRESDEN	262.5	98,550,000	7.60	748,980.00		2,332,828.61	748,980.00	100.00%	7.60M
TOTAL	262.5	98,550,000		748,980.00		2,332,828.61	748,980.00	100.00%	7.60M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	2,332,828.61	748,980.00	1,583,848.61
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	2,332,828.61	748,980.00	1,583,848.61
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
58E TRANSITION ADJUSTMENTS PER CHAPTER 519 PART AAAA-11 (TIER 2) AND AAAA-22 & 23			0.00
58F EPS TRANSITION ADJUSTMENT PER 20-A MRSa SECTION 15686 AND SUB-SEC. 2 TIER 1			0.00
59A MINIMUM TEACHER SALARY ADJUSTMENT			0.00
60 A D J U S T E D S T A T E C O N T R I B U T I O N			1,583,848.61
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 32.11% STATE SHARE % = 67.89%			
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 32.11% STATE SHARE % = 67.89%			
63 FYI: 100% E.P.S. TOTAL ALLOCATION	2,505,270.49		