

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 43

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	600.5	395.0	995.5 ( 62%)	600.0 ( 38%)	1,595.5

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	35.3 (17:1)	24.7 (16:1)	40.0 (15:1)	=	100.0 /	114.4 =	.87 X	4672,809 =	2520,513	1544,831
B. GUIDANCE	1.7 (350:1)	1.1 (350:1)	2.4 (250:1)	=	5.2 /	8.0 =	.65 X	375,141 =	151,182	92,660
C. LIBRARIANS	0.8 (800:1)	0.5 (800:1)	0.8 (800:1)	=	2.1 /	4.0 =	.53 X	177,394 =	58,292	35,727
D. HEALTH	0.8 (800:1)	0.5 (800:1)	0.8 (800:1)	=	2.1 /	2.4 =	.88 X	103,946 =	56,713	34,759
E. EDUCATION TECHS	6.0 (100:1)	4.0 (100:1)	2.4 (250:1)	=	12.4 /	17.9 =	.69 X	295,674 =	126,489	77,526
F. LIBRARY TECHS	1.2 (500:1)	0.8 (500:1)	1.2 (500:1)	=	3.2 /	3.0 =	1.07 X	53,665 =	35,602	21,820
G. CLERICAL	3.0 (200:1)	2.0 (200:1)	3.0 (200:1)	=	8.0 /	8.0 =	1.00 X	196,212 =	121,651	74,561
H. SCHOOL ADMIN.	2.0 (305:1)	1.3 (305:1)	1.9 (315:1)	=	5.2 /	6.0 =	.87 X	399,388 =	215,430	132,038

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	32	32	31,856	19,200
B. Supplies and Equipment	302	418	300,641	250,800
C. Professional Development	51	51	50,771	30,600
D. Instructional Leadership Support	20	20	19,910	12,000
E. Co- and Extra-Curricular Student	29	99	28,870	59,400
F. System Administration/Support	349	346	347,430	207,600
G. Operations & Maintenance	929	1,104	924,820	662,400

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	529,473	324,516
B. Education & Library Technicians	36.00%	58,353	35,765
C. Clerical	29.00%	35,279	21,623
D. School Administrators	14.00%	30,160	18,485

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.93)	-277,969	-170,345
16 Adjustment for Title I Revenues	-295,827	-181,313

17 TOTALS	5069,638	3304,651
18 E.P.S. RATES	5,093	5,508

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A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2003	1,052.0	552.0	1,604.0		
	OCTOBER 2003	1,009.0	535.0	1,544.0		
	APRIL 2004	1,011.0	532.0	1,543.0		
	OCTOBER 2004	1,001.0	552.0	1,553.0		
	APRIL 2005	1,003.0	558.0	1,561.0		
	OCTOBER 2005	953.0	584.0	1,537.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X	SAU EPS RATES	
	K-8 PUPILS	978.0 +	26.83	X	5,093.00	= 5,117,599.19
	9-12 PUPILS	571.0 +	0.00	X	5,508.00	= 3,145,068.00
	ADULT EDUC. COURSES AT .1	12.9		X	5,508.00	= 71,053.20
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,093.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.125		X	5,508.00	= 688.50
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .6022	589.0	X .15	X	5,093.00	= 449,966.55
	9-12 DISADVANTAGED @ .6022	343.9	X .15	X	5,508.00	= 284,130.18
	K-8 LIMITED ENGLISH PROF.	6.0	X .500	X	5,093.00	= 15,279.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .500	X	5,508.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	978.0		X	79.00	= 77,262.00
	9-12 STUDENT ASSESSMENT	571.0		X	79.00	= 45,109.00
	K-8 TECHNOLOGY RESOURCES	978.0		X	85.00	= 83,130.00
	9-12 TECHNOLOGY RESOURCES	571.0		X	258.00	= 147,318.00
	K-2 PUPILS	320.0	X .10	X	5,093.00	= 162,976.00
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					9,599,579.62
	OPERATING ALLOCATION WITH EPS TRANSITION AT 90.00 %					8,639,621.65
30	ADJUSTED TOTAL OPERATING ALLOCATION					8,639,621.65

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2004-05	142,325.00	X	102.40%	=	145,740.80
32	SPECIAL EDUCATION - EPS ALLOCATION					2,249,897.40
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2004-05	403,210.68	X	102.40%	=	412,887.74
35	TRANSPORTATION - EPS ALLOCATION					630,206.76
36	TRANSPORTATION (BUS PURCHASES) FOR 2005-06					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					3,438,732.70
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					12,078,354.35

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				30,093.07
44	INSURED VALUE FACTOR FOR 2004-05				0.00
47	TOTAL DEBT SERVICE ALLOCATION				30,093.07
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				12,108,447.42

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL. YEAR PUPILS		2005 STATE VALUATION	MILL X EXPECTATION	LOCAL CONTRIBUTION	OR	TOTAL ALLOCATION	LOCAL CONTRIBUTION		
BYRON	19.0	1.23%	15,450,000	7.60	117,420.00		148,933.90	117,420.00	1.94%	7.60M
MEXICO	479.5	30.96%	83,700,000	7.60	636,120.00		3,748,775.32	636,120.00	10.52%	7.60M
ROXBURY	49.0	3.16%	32,350,000	7.60	245,860.00		382,626.94	245,860.00	4.07%	7.60M
RUMFORD	1,001.5	64.65%	664,050,000	7.60	5,046,780.00		7,828,111.26	5,046,780.00	83.47%	7.60M
TOTAL	1,549.0		795,550,000		6,046,180.00		12,108,447.42	6,046,180.00	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	12,108,447.42	6,046,180.00	6,062,267.42
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	12,108,447.42	6,046,180.00	6,062,267.42
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			108,000.00
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			5,954,267.42
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 49.93%		STATE SHARE % = 50.07%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 50.83%		STATE SHARE % = 49.17%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	13,068,405.39		