

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 43

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)	610	333	943	611	1,554
10 ATTENDING PUPILS (OCTOBER 2007)	613	301	914	579	1,493
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2007	611.5	317.0	928.5 ( 61%)	595.0 ( 39%)	1,523.5

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	36.0 (17:1)	19.8 (16:1)	39.7 (15:1)	=	95.5	/	112.6	=	.85 X	4908,300	=	2544,954	1627,101
B. GUIDANCE	1.7 (350:1)	0.9 (350:1)	2.4 (250:1)	=	5.0	/	8.0	=	.63 X	386,220	=	148,425	94,894
C. LIBRARIANS	0.8 (800:1)	0.4 (800:1)	0.7 (800:1)	=	1.9	/	3.7	=	.51 X	182,957	=	56,918	36,390
D. HEALTH	0.8 (800:1)	0.4 (800:1)	0.7 (800:1)	=	1.9	/	2.9	=	.66 X	140,408	=	56,528	36,141
E. EDUCATION TECHS	6.1 (100:1)	3.2 (100:1)	2.4 (250:1)	=	11.7	/	13.0	=	.90 X	215,458	=	118,286	75,626
F. LIBRARY TECHS	1.2 (500:1)	0.6 (500:1)	1.2 (500:1)	=	3.0	/	1.0	=	3.00 X	17,906	=	32,768	20,950
G. CLERICAL	3.1 (200:1)	1.6 (200:1)	3.0 (200:1)	=	7.7	/	8.3	=	.93 X	229,199	=	130,025	83,130
H. SCHOOL ADMIN.	2.0 (305:1)	1.0 (305:1)	1.9 (315:1)	=	4.9	/	5.9	=	.83 X	424,221	=	214,783	137,320

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	34	34	31,569	20,230
B. Supplies and Equipment	320	442	297,120	262,990
C. Professional Development	54	54	50,139	32,130
D. Instructional Leadership Support	22	22	20,427	13,090
E. Co- and Extra-Curricular Student	31	105	28,784	62,475
F. System Administration/Support	204	204	189,414	121,380
G. Operations & Maintenance	935	1,111	868,148	661,045

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	533,297	340,960
B. Education & Library Technicians	36.00%	54,379	34,767
C. Clerical	29.00%	37,707	24,108
D. School Administrators	14.00%	30,070	19,225

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.93)	-279,279	-178,558
16 Adjustment for Title I Revenues	-338,944	-216,702

17 TOTALS	4825,516	3308,690
18 E.P.S. RATES	5,197	5,561

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## A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2005	1,003.0	558.0	1,561.0		
	OCTOBER 2005	953.0	584.0	1,537.0		
	APRIL 2006	959.0	592.0	1,551.0		
	OCTOBER 2006	951.0	602.0	1,553.0		
	APRIL 2007	926.0	592.0	1,518.0		
	OCTOBER 2007	894.0	566.0	1,460.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	910.0 +	37.66	X	5,197.00	= 4,924,989.02
	9-12 PUPILS	579.0 +	3.33	X	5,561.00	= 3,238,337.13
	ADULT EDUC. COURSES AT .1	2.8		X	5,561.00	= 15,570.80
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,197.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.250		X	5,561.00	= 1,390.25
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .6040	549.6	X .15	X	5,197.00	= 428,440.68
	9-12 DISADVANTAGED @ .6040	349.7	X .15	X	5,561.00	= 291,702.26
	K-8 LIMITED ENGLISH PROF.	15.0	X .700	X	5,197.00	= 54,568.50
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	5,561.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	910.0		X	40.00	= 36,400.00
	9-12 STUDENT ASSESSMENT	579.0		X	40.00	= 23,160.00
	K-8 TECHNOLOGY RESOURCES	910.0		X	90.00	= 81,900.00
	9-12 TECHNOLOGY RESOURCES	579.0		X	273.00	= 158,067.00
	K-2 PUPILS	317.0	X .10	X	5,197.00	= 164,744.90
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					9,419,270.54
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					9,136,692.42
30	ADJUSTED TOTAL OPERATING ALLOCATION					9,136,692.42

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B. OTHER SUBSIDIZABLE COSTS

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31	GIFTED & TALENTED EXPENDITURES FOR 2006-07	144,842.00	X	102.90%	=	149,042.42
32	SPECIAL EDUCATION - EPS ALLOCATION					1,524,591.76
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2006-07	492,016.43	X	102.90%	=	506,284.91
35	TRANSPORTATION - EPS ALLOCATION					633,924.32
36	TRANSPORTATION (BUS PURCHASES) FOR 2007-08					7,039.50
39	TOTAL OTHER SUBSIDIZABLE COSTS					2,820,882.90
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					11,957,575.32

C. DEBT SERVICE ALLOCATIONS

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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. 43				4,204.96
43A	APPROVED LEASE PURCHASES FOR 2007-08 - S.A.D. 43				31,289.17
44	INSURED VALUE FACTOR FOR 2006-07 - S.A.D. 43				0.00
47	TOTAL DEBT SERVICE ALLOCATION				35,494.13
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				11,993,069.45

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION			TOTAL ALLOCATION	LOCAL CONTRIBUTION	
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	AVG. CAL. YEAR PUPILS	OPERATING ALLOCATION	+ DEBT ALLOCATION	= TOWN ALLOCATION	
BYRON	18.5	1.27%	152,311.98	0.00	152,311.98
MEXICO	468.0	32.11%	3,850,974.60	0.00	3,850,974.60
ROXBURY	39.5	2.71%	325,012.18	0.00	325,012.18
RUMFORD	931.5	63.91%	7,664,770.69	0.00	7,664,770.69
 TOTAL	 1,457.5				 11,993,069.45

	2007 STATE VALUATION X	MILL EXPECTATION	= TOWN CONTRIBUTION	OR TOWN ALLOCATION			
BYRON	21,100,000	6.790	143,269.00	152,311.98	143,269.00	2.57%	6.79M
MEXICO	92,400,000	6.790	627,396.00	3,850,974.60	627,396.00	11.27%	6.79M
ROXBURY	41,400,000	6.790	281,106.00	325,012.18	281,106.00	5.05%	6.79M
RUMFORD	665,250,000	6.790	4,517,047.50	7,664,770.69	4,517,047.50	81.11%	6.79M
 TOTAL	 820,150,000		 5,568,818.50	 11,993,069.45	 5,568,818.50	 100.00%	 6.79M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	11,993,069.45	5,568,818.50	6,424,250.95
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	11,993,069.45	5,568,818.50	6,424,250.95
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 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			6,424,250.95
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):		LOCAL SHARE % = 46.43%	STATE SHARE % = 53.57%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):		LOCAL SHARE % = 46.43%	STATE SHARE % = 53.57%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	12,275,647.57		

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## SCHEDULED PAYMENTS &amp; YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	535,354.24	551,757.24	0.00	0.00
August	535,354.24	551,757.24	0.00	0.00
September	535,354.24	551,757.24	0.00	0.00
October	535,354.24	551,757.24	0.00	0.00
November	535,354.24	551,757.24	0.00	0.00
December	535,354.24	551,757.25	0.00	0.00
Janurary	535,354.24	551,757.25	0.00	0.00
February	535,354.24	512,390.05	0.00	0.00
March	535,354.24	512,390.05	0.00	0.00
April	535,354.24	512,390.05	0.00	0.00
May	535,354.24	512,390.05	0.00	0.00
June	535,354.31	512,390.05	0.00	0.00
Total	6,424,250.95	6,424,250.95	0.00	0.00