

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 21

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	420.5	240.0	660.5 (64%)	372.0 (36%)	1,032.5

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	24.7 (17:1)	15.0 (16:1)	24.8 (15:1)	=	64.5 /	69.8 =	.92 X	2802,384 =	1650,044	928,149
B. GUIDANCE	1.2 (350:1)	0.7 (350:1)	1.5 (250:1)	=	3.4 /	2.0 =	1.70 X	86,360 =	93,960	52,852
C. LIBRARIANS	0.5 (800:1)	0.3 (800:1)	0.5 (800:1)	=	1.3 /	2.0 =	.65 X	91,310 =	37,985	21,367
D. HEALTH	0.5 (800:1)	0.3 (800:1)	0.5 (800:1)	=	1.3 /	2.0 =	.65 X	80,792 =	33,610	18,905
E. EDUCATION TECHS	4.2 (100:1)	2.4 (100:1)	1.5 (250:1)	=	8.1 /	8.8 =	.92 X	141,005 =	83,024	46,701
F. LIBRARY TECHS	0.8 (500:1)	0.5 (500:1)	0.7 (500:1)	=	2.0 /	3.0 =	.67 X	52,275 =	22,415	12,609
G. CLERICAL	2.1 (200:1)	1.2 (200:1)	1.9 (200:1)	=	5.2 /	5.7 =	.91 X	143,346 =	83,485	46,960
H. SCHOOL ADMIN.	1.4 (305:1)	0.8 (305:1)	1.2 (315:1)	=	3.4 /	4.5 =	.76 X	293,407 =	142,713	80,276

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	32	32	21,136	11,904
B. Supplies and Equipment	302	418	199,471	155,496
C. Professional Development	51	51	33,686	18,972
D. Instructional Leadership Support	20	20	13,210	7,440
E. Co- and Extra-Curricular Student	29	99	19,155	36,828
F. System Administration/Support	349	346	230,515	128,712
G. Operations & Maintenance	929	1,104	613,605	410,688

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	344,964	194,042
B. Education & Library Technicians	36.00%	37,958	21,352
C. Clerical	29.00%	24,211	13,618
D. School Administrators	14.00%	19,980	11,239

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.93)	-181,683	-102,198
16 Adjustment for Title I Revenues	-140,769	-79,182

17 TOTALS	3382,673	2036,729
18 E.P.S. RATES	5,121	5,475

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A. OPERATING COST ALLOCATIONS

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19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2003	689.0	364.0	1,053.0		
	OCTOBER 2003	669.0	361.0	1,030.0		
	APRIL 2004	687.0	353.0	1,040.0		
	OCTOBER 2004	671.0	382.0	1,053.0		
	APRIL 2005	677.0	387.0	1,064.0		
	OCTOBER 2005	647.0	391.0	1,038.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	662.0 +	11.33	X	5,121.00	= 3,448,122.93
	9-12 PUPILS	389.0 +	0.00	X	5,475.00	= 2,129,775.00
	ADULT EDUC. COURSES AT .1	5.2		X	5,475.00	= 28,470.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,121.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.875		X	5,475.00	= 4,790.63
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .4234	280.3	X .15	X	5,121.00	= 215,312.45
	9-12 DISADVANTAGED @ .4234	164.7	X .15	X	5,475.00	= 135,259.88
	K-8 LIMITED ENGLISH PROF.	0.0	X .500	X	5,121.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .500	X	5,475.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	662.0		X	79.00	= 52,298.00
	9-12 STUDENT ASSESSMENT	389.0		X	79.00	= 30,731.00
	K-8 TECHNOLOGY RESOURCES	662.0		X	85.00	= 56,270.00
	9-12 TECHNOLOGY RESOURCES	389.0		X	258.00	= 100,362.00
	K-2 PUPILS	201.0	X .10	X	5,121.00	= 102,932.10
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					6,304,323.99
	OPERATING ALLOCATION WITH EPS TRANSITION AT 90.00 %					5,673,891.59
30	ADJUSTED TOTAL OPERATING ALLOCATION					5,673,891.59

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2004-05	16,241.60	X	102.40%	=	16,631.40
32	SPECIAL EDUCATION - EPS ALLOCATION					747,085.37
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2004-05	294,341.69	X	102.40%	=	301,405.89
35	TRANSPORTATION - EPS ALLOCATION					438,764.16
36	TRANSPORTATION (BUS PURCHASES) FOR 2005-06					65,467.51
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,569,354.33
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					7,243,245.92

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST		
	11/01/06	ADDN TO DIRIGO HS	214,800.00	66,797.40		281,597.40
	05/01/07	ADDN TO DIRIGO HS	0.00	61,729.89		61,729.89
42	TOTAL PRINCIPAL & INTEREST		214,800.00	128,527.29		343,327.29
43	APPROVED LEASES FOR 2005-06					59,663.84
43A	APPROVED LEASE PURCHASES FOR 2005-06					20,193.62
44	INSURED VALUE FACTOR FOR 2004-05					0.00
47	TOTAL DEBT SERVICE ALLOCATION					423,184.75
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)					7,666,430.67

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL.		2005 STATE	MILL	LOCAL	TOTAL		LOCAL		
	YEAR PUPILS		VALUATION X	EXPECTATION =	CONTRIBUTION	OR	ALLOCATION		CONTRIBUTION	
CANTON	169.5	16.13%	38,650,000	7.60	293,740.00		1,236,595.27	293,740.00	15.83%	7.60M
CARTHAGE	89.5	8.52%	17,700,000	7.60	134,520.00		653,179.89	134,520.00	7.25%	7.60M
DIXFIELD	514.0	48.91%	98,950,000	7.60	752,020.00		3,749,651.24	752,020.00	40.52%	7.60M
PERU	278.0	26.44%	88,900,000	7.60	675,640.00		2,027,004.27	675,640.00	36.40%	7.60M
TOTAL	1,051.0		244,200,000		1,855,920.00		7,666,430.67	1,855,920.00	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	7,666,430.67	1,855,920.00	5,810,510.67
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	7,666,430.67	1,855,920.00	5,810,510.67
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			5,810,510.67
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 24.21% STATE SHARE % = 75.79%			
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 24.21% STATE SHARE % = 75.79%			
63 FYI: 100% E.P.S. TOTAL ALLOCATION	8,296,863.07		