

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 21

2007-08

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1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2006)	423	223	646	375	1,021
10 ATTENDING PUPILS (OCTOBER 2006)	403	215	618	384	1,002
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2006	413.0	219.0	632.0 (62%)	379.5 (38%)	1,011.5

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	24.3 (17:1)	13.7 (16:1)	25.3 (15:1)	=	63.3 /	72.9 =	=	.87 X	3056,637 =	=	1648,750	1010,524
B. GUIDANCE	1.2 (350:1)	0.6 (350:1)	1.5 (250:1)	=	3.3 /	3.0 =	=	1.10 X	125,031 =	=	85,271	52,263
C. LIBRARIANS	0.5 (800:1)	0.3 (800:1)	0.5 (800:1)	=	1.3 /	1.0 =	=	1.30 X	42,363 =	=	34,145	20,927
D. HEALTH	0.5 (800:1)	0.3 (800:1)	0.5 (800:1)	=	1.3 /	2.0 =	=	.65 X	87,496 =	=	35,261	21,611
E. EDUCATION TECHS	4.1 (100:1)	2.2 (100:1)	1.5 (250:1)	=	7.8 /	7.8 =	=	1.00 X	122,091 =	=	75,696	46,395
F. LIBRARY TECHS	0.8 (500:1)	0.4 (500:1)	0.8 (500:1)	=	2.0 /	4.0 =	=	.50 X	72,741 =	=	22,550	13,821
G. CLERICAL	2.1 (200:1)	1.1 (200:1)	1.9 (200:1)	=	5.1 /	5.7 =	=	.89 X	155,817 =	=	85,980	52,697
H. SCHOOL ADMIN.	1.4 (305:1)	0.7 (305:1)	1.2 (315:1)	=	3.3 /	4.8 =	=	.69 X	328,568 =	=	140,561	86,151

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	33	33	20,856	12,524
B. Supplies and Equipment	311	430	196,552	163,185
C. Professional Development	52	52	32,864	19,734
D. Instructional Leadership Support	21	21	13,272	7,970
E. Co- and Extra-Curricular Student	30	102	18,960	38,709
F. System Administration/Support	359	356	226,888	135,102
G. Operations & Maintenance	956	1,136	604,192	431,112

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	342,651	210,012
B. Education & Library Technicians	36.00%	35,369	21,678
C. Clerical	29.00%	24,934	15,282
D. School Administrators	14.00%	19,679	12,061

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.93)	-180,019	-110,316
16 Adjustment for Title I Revenues	-158,797	-97,327

17 TOTALS	3325,614	2164,114
18 E.P.S. RATES	5,262	5,703

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A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	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		
	APRIL 2006	647.0	388.0	1,035.0		
	OCTOBER 2006	617.0	394.0	1,011.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	632.0 +	25.66	X	5,262.00	= 3,460,606.92
	9-12 PUPILS	391.0 +	0.00	X	5,703.00	= 2,229,873.00
	ADULT EDUC. COURSES AT .1	0.8		X	5,703.00	= 4,562.40
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,262.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	1.000		X	5,703.00	= 5,703.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .4489	283.7	X .15	X	5,262.00	= 223,924.41
	9-12 DISADVANTAGED @ .4489	175.5	X .15	X	5,703.00	= 150,131.48
	K-8 LIMITED ENGLISH PROF.	0.0	X .500	X	5,262.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .500	X	5,703.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	632.0		X	40.00	= 25,280.00
	9-12 STUDENT ASSESSMENT	391.0		X	40.00	= 15,640.00
	K-8 TECHNOLOGY RESOURCES	632.0		X	87.00	= 54,984.00
	9-12 TECHNOLOGY RESOURCES	391.0		X	265.00	= 103,615.00
	K-2 PUPILS	196.0	X .10	X	5,262.00	= 103,135.20
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					6,377,455.41
	OPERATING ALLOCATION WITH EPS TRANSITION AT 95.00 %					6,058,582.63
30	ADJUSTED TOTAL OPERATING ALLOCATION					6,058,582.63

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2005-06	43,941.00	X	102.90%	=	45,215.29
32	SPECIAL EDUCATION - EPS ALLOCATION					919,698.29
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2005-06	313,999.42	X	102.90%	=	323,105.40
35	TRANSPORTATION - EPS ALLOCATION					451,488.32
36	TRANSPORTATION (BUS PURCHASES) FOR 2006-07					66,071.26
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,805,578.56
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					7,864,161.19

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE NAME OF PROJECT	PRINCIPAL	INTEREST	
	11/01/07 ADDN TO DIRIGO HS	214,800.00	53,471.85	268,271.85
	05/01/08 ADDN TO DIRIGO HS	0.00	56,328.00	56,328.00
	11/01/07 NEW ELEMENTARY SCHOOL PER	0.00	266,064.46	266,064.46
	05/01/08 NEW ELEMENTARY SCHOOL PER	0.00	305,042.05	305,042.05
42	TOTAL PRINCIPAL & INTEREST	214,800.00	680,906.36	895,706.36
43	APPROVED LEASES FOR 2006-07			70,676.52
43A	APPROVED LEASE PURCHASES FOR 2006-07			21,248.37
44	INSURED VALUE FACTOR FOR 2005-06			0.00
47	TOTAL DEBT SERVICE ALLOCATION			987,631.25
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)			8,851,792.44

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION	TOTAL ALLOCATION	LOCAL CONTRIBUTION
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	AVG. CAL. YEAR PUPILS	2006 STATE VALUATION X	MILL EXPECTATION =	LOCAL CONTRIBUTION	OR	TOTAL ALLOCATION				
CANTON	165.0	16.22%	41,800,000	7.44		310,992.00	1,435,760.73	310,992.00	15.91%	7.44M
CARTHAGE	84.0	8.26%	20,050,000	7.44		149,172.00	731,158.06	149,172.00	7.63%	7.44M
DIXFIELD	502.5	49.41%	102,650,000	7.44		763,716.00	4,373,670.64	763,716.00	39.07%	7.44M
PERU	265.5	26.11%	98,200,000	7.44		730,608.00	2,311,203.01	730,608.00	37.39%	7.44M
TOTAL	1,017.0		262,700,000			1,954,488.00	8,851,792.44	1,954,488.00	100.00%	7.44M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	8,851,792.44	1,954,488.00	6,897,304.44
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	8,851,792.44	1,954,488.00	6,897,304.44
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			2,100.00
58F EPS TRANSITION ADJUSTMENT PER 20-A MRSA SECTION 15686			0.00
58G LIMITATION OF INCREASES ADJUSTMENT - 15%			91,776.18-
59A MINIMUM TEACHER SALARY ADJUSTMENT			2,000.00
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			6,805,428.26
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):		LOCAL SHARE % = 22.08%	STATE SHARE % = 77.92%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):		LOCAL SHARE % = 23.12%	STATE SHARE % = 76.88%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	9,170,665.22		