

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 43

2007-08

543 - 543

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2006)	600	372	972	615	1,587
10 ATTENDING PUPILS (OCTOBER 2006)	629	336	965	624	1,589
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2006	614.5	354.0	968.5 (61%)	619.5 (39%)	1,588.0

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	36.1 (17:1)	22.1 (16:1)	41.3 (15:1)	=	99.5 /	112.8 =		.88 X	4725,461 =		2536,628	1621,778
B. GUIDANCE	1.8 (350:1)	1.0 (350:1)	2.5 (250:1)	=	5.3 /	6.0 =		.88 X	324,491 =		174,187	111,365
C. LIBRARIANS	0.8 (800:1)	0.4 (800:1)	0.8 (800:1)	=	2.0 /	4.0 =		.50 X	184,163 =		56,170	35,912
D. HEALTH	0.8 (800:1)	0.4 (800:1)	0.8 (800:1)	=	2.0 /	2.9 =		.69 X	136,450 =		57,432	36,719
E. EDUCATION TECHS	6.1 (100:1)	3.5 (100:1)	2.5 (250:1)	=	12.1 /	19.0 =		.64 X	299,387 =		116,881	74,727
F. LIBRARY TECHS	1.2 (500:1)	0.7 (500:1)	1.2 (500:1)	=	3.1 /	3.0 =		1.03 X	49,350 =		31,007	19,824
G. CLERICAL	3.1 (200:1)	1.8 (200:1)	3.1 (200:1)	=	8.0 /	7.7 =		1.04 X	200,934 =		127,472	81,499
H. SCHOOL ADMIN.	2.0 (305:1)	1.2 (305:1)	2.0 (315:1)	=	5.2 /	6.0 =		.87 X	418,152 =		221,913	141,879

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	33	33	31,961	20,444
B. Supplies and Equipment	311	430	301,204	266,385
C. Professional Development	52	52	50,362	32,214
D. Instructional Leadership Support	21	21	20,339	13,010
E. Co- and Extra-Curricular Student	30	102	29,055	63,189
F. System Administration/Support	359	356	347,692	220,542
G. Operations & Maintenance	956	1,136	925,886	703,752

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	536,639	343,097
B. Education & Library Technicians	36.00%	53,240	34,038
C. Clerical	29.00%	36,967	23,635
D. School Administrators	14.00%	31,068	19,863

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.93)	-280,809	-179,534
16 Adjustment for Title I Revenues	-389,783	-249,206

17 TOTALS	5015,509	3435,131
18 E.P.S. RATES	5,179	5,545

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 43

2007-08

543 - 543

A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	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		
	APRIL 2006	959.0	592.0	1,551.0		
	OCTOBER 2006	951.0	602.0	1,553.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X	SAU EPS RATES	
	K-8 PUPILS	955.0 +	24.66	X	5,179.00	= 5,073,659.14
	9-12 PUPILS	597.0 +	0.00	X	5,545.00	= 3,310,365.00
	ADULT EDUC. COURSES AT .1	2.6		X	5,545.00	= 14,417.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,179.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.125		X	5,545.00	= 693.13
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .6635	633.6	X .15	X	5,179.00	= 492,212.16
	9-12 DISADVANTAGED @ .6635	396.1	X .15	X	5,545.00	= 329,456.18
	K-8 LIMITED ENGLISH PROF.	18.0	X .300	X	5,179.00	= 27,966.60
	9-12 LIMITED ENGLISH PROF.	1.0	X .300	X	5,545.00	= 1,663.50
	TRANSITION ADJUST. FOR LIMITED ENGLISH PROF. (> 15 STUDENTS AND < 26)					23,927.70
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	955.0		X	40.00	= 38,200.00
	9-12 STUDENT ASSESSMENT	597.0		X	40.00	= 23,880.00
	K-8 TECHNOLOGY RESOURCES	955.0		X	87.00	= 83,085.00
	9-12 TECHNOLOGY RESOURCES	597.0		X	265.00	= 158,205.00
	K-2 PUPILS	335.0	X .10	X	5,179.00	= 173,496.50
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					9,751,226.91
	OPERATING ALLOCATION WITH EPS TRANSITION AT 95.00 %					9,263,665.56
30	ADJUSTED TOTAL OPERATING ALLOCATION					9,263,665.56

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 43

2007-08

543 - 543

B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2005-06	113,840.00	X	102.90%	=	117,141.36
32	SPECIAL EDUCATION - EPS ALLOCATION					1,706,061.05
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2005-06	460,643.74	X	102.90%	=	474,002.41
35	TRANSPORTATION - EPS ALLOCATION					648,482.76
36	TRANSPORTATION (BUS PURCHASES) FOR 2006-07					60,971.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					3,006,658.58
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					12,270,324.14

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 2006-07					0.00
43A	APPROVED LEASE PURCHASES FOR 2006-07					30,375.76
44	INSURED VALUE FACTOR FOR 2005-06					0.00
47	TOTAL DEBT SERVICE ALLOCATION					30,375.76
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)					12,300,699.90

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL. YEAR PUPILS	2006 STATE VALUATION	X	MILL EXPECTATION	=	LOCAL CONTRIBUTION	OR	TOTAL ALLOCATION		LOCAL CONTRIBUTION		
BYRON	17.5	1.14%		18,500,000		7.44		137,640.00		2.26%		7.44M
MEXICO	491.5	31.89%		90,800,000		7.44		675,552.00		11.11%		7.44M
ROXBURY	43.0	2.79%		36,850,000		7.44		274,164.00		4.51%		7.44M
RUMFORD	989.0	64.18%		670,800,000		7.44		4,990,752.00		82.12%		7.44M
TOTAL	1,541.0			816,950,000				6,078,108.00		100.00%		7.44M

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 43

2007-08

543 - 543

E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	12,300,699.90	6,078,108.00	6,222,591.90
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	12,300,699.90	6,078,108.00	6,222,591.90
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
58F EPS TRANSITION ADJUSTMENT PER 20-A MRSA SECTION 15686			0.00
58G LIMITATION OF INCREASES ADJUSTMENT - 15%			0.00
59A MINIMUM TEACHER SALARY ADJUSTMENT			0.00
59B REGIONALIZATION AND EFFICIENCY ASSISTANCE			0.00
60 ADJUSTED STATE CONTRIBUTION			6,114,591.90
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 49.41% STATE SHARE % = 50.59%			
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 50.29% STATE SHARE % = 49.71%			
63 FYI: 100% E.P.S. TOTAL ALLOCATION	12,788,261.25		