

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 32

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	153.0	66.5	219.5 (63%)	129.0 (37%)	348.5

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	9.0 (17:1)	4.2 (16:1)	8.6 (15:1)	=	21.8 /	19.0 =	1.15 X	804,737 =	583,032	342,416
B. GUIDANCE	0.4 (350:1)	0.2 (350:1)	0.5 (250:1)	=	1.1 /	1.0 =	1.10 X	53,081 =	36,785	21,604
C. LIBRARIANS	0.2 (800:1)	0.1 (800:1)	0.2 (800:1)	=	0.5 /	0.0 =	.50 X	0 =	8,664	5,088
D. HEALTH	0.2 (800:1)	0.1 (800:1)	0.2 (800:1)	=	0.5 /	1.0 =	.50 X	37,481 =	11,807	6,934
E. EDUCATION TECHS	1.5 (100:1)	0.7 (100:1)	0.5 (250:1)	=	2.7 /	5.7 =	.47 X	98,530 =	29,175	17,134
F. LIBRARY TECHS	0.3 (500:1)	0.1 (500:1)	0.3 (500:1)	=	0.7 /	2.0 =	.35 X	34,202 =	7,542	4,429
G. CLERICAL	0.8 (200:1)	0.3 (200:1)	0.6 (200:1)	=	1.7 /	3.0 =	.57 X	76,487 =	27,467	16,131
H. SCHOOL ADMIN.	0.5 (305:1)	0.2 (305:1)	0.4 (315:1)	=	1.1 /	1.0 =	1.10 X	64,747 =	44,870	26,352

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	32	32	7,024	4,128
B. Supplies and Equipment	302	418	66,289	53,922
C. Professional Development	51	51	11,195	6,579
D. Instructional Leadership Support	20	20	4,390	2,580
E. Co- and Extra-Curricular Student	29	99	6,366	12,771
F. System Administration/Support	349	346	76,606	44,634
G. Operations & Maintenance	929	1,104	203,916	142,416

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	121,655	71,448
B. Education & Library Technicians	36.00%	13,218	7,763
C. Clerical	29.00%	7,965	4,678
D. School Administrators	14.00%	6,282	3,689

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.90)	-90,548	-53,179
16 Adjustment for Title I Revenues	-47,004	-27,605

17 TOTALS	1136,694	713,910
18 E.P.S. RATES	5,179	5,534

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A. OPERATING COST ALLOCATIONS

19 RESIDENT PUPILS	K-8	9-12	TOTAL		
APRIL 2003	229.0	125.0	354.0		
OCTOBER 2003	224.0	131.0	355.0		
APRIL 2004	223.0	131.0	354.0		
OCTOBER 2004	219.0	125.0	344.0		
APRIL 2005	214.0	129.0	343.0		
OCTOBER 2005	209.0	117.0	326.0		
21 BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
	YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
K-8 PUPILS	211.5 +	8.16	X	5,179.00	= 1,137,619.14
9-12 PUPILS	123.0 +	3.33	X	5,534.00	= 699,110.22
ADULT EDUC. COURSES AT .1	0.0		X	5,534.00	= 0.00
K-8 EQUIV. INSTR. PUPILS	0.000		X	5,179.00	= 0.00
9-12 EQUIV. INSTR. PUPILS	0.000		X	5,534.00	= 0.00
WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
K-8 DISADVANTAGED @ .4506	95.3	X .15	X	5,179.00	= 74,033.81
9-12 DISADVANTAGED @ .4506	55.4	X .15	X	5,534.00	= 45,987.54
K-8 LIMITED ENGLISH PROF.	0.0	X .500	X	5,179.00	= 0.00
9-12 LIMITED ENGLISH PROF.	0.0	X .500	X	5,534.00	= 0.00
TARGETED FUNDS	PUPILS	WEIGHTS	X		
K-8 STUDENT ASSESSMENT	211.5		X	79.00	= 16,708.50
9-12 STUDENT ASSESSMENT	123.0		X	79.00	= 9,717.00
K-8 TECHNOLOGY RESOURCES	211.5		X	85.00	= 17,977.50
9-12 TECHNOLOGY RESOURCES	123.0		X	258.00	= 31,734.00
K-2 PUPILS	78.5	X .10	X	5,179.00	= 40,655.15
ISOLATED SMALL SCHOOL ADJUSTMENT					
K-8 SMALL SCHOOL ADJUSTMENT					= 83,368.79
9-12 SMALL SCHOOL ADJUSTMENT					= 70,012.80
OPERATING ALLOCATION					2,226,924.45
OPERATING ALLOCATION WITH EPS TRANSITION AT 90.00 %					2,004,232.00
30 ADJUSTED TOTAL OPERATING ALLOCATION					2,004,232.00

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2004-05	56,497.76	X	102.40%	=	57,853.71
32	SPECIAL EDUCATION - EPS ALLOCATION					398,656.92
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2004-05	0.00	X	102.40%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					198,156.06
36	TRANSPORTATION (BUS PURCHASES) FOR 2005-06					28,083.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					682,749.69
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					2,686,981.69

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				0.00
44	INSURED VALUE FACTOR FOR 2004-05				0.00
47	TOTAL DEBT SERVICE ALLOCATION				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				2,686,981.69

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL. YEAR PUPILS		2005 STATE VALUATION	MILL EXPECTATION	LOCAL CONTRIBUTION	OR	TOTAL ALLOCATION	LOCAL CONTRIBUTION		
ASHLAND	236.5	70.70%	67,300,000	7.60	511,480.00		1,899,696.05	511,480.00	50.14%	7.60M
GARFIELD PLT.	7.5	2.24%	5,450,000	7.60	41,420.00		60,188.39	41,420.00	4.06%	7.60M
MASARDIS	49.5	14.80%	19,600,000	7.60	148,960.00		397,673.29	148,960.00	14.60%	7.60M
OXBOW PLT.	7.5	2.24%	6,450,000	7.60	49,020.00		60,188.39	49,020.00	4.81%	7.60M
PORTAGE LAKE	33.5	10.02%	39,050,000	7.60	296,780.00		269,235.57	269,235.57	26.39%	6.89M
TOTAL	334.5		137,850,000		1,047,660.00		2,686,981.69	1,020,115.57	100.00%	7.40M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	2,686,981.69	1,020,115.57	1,666,866.12
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	2,686,981.69	1,020,115.57	1,666,866.12
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			13,980.90
58F EPS TRANSITION ADJUSTMENT PER 20-A MRSa SECTION 15686 AND SUB-SEC. 2 TIER 1			0.00
59A MINIMUM TEACHER SALARY ADJUSTMENT			7,239.00
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			1,688,086.02
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 37.97% STATE SHARE % = 62.03%			
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 37.18% STATE SHARE % = 62.82%			
63 FYI: 100% E.P.S. TOTAL ALLOCATION	2,909,674.14		