

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 32

2005-06

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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 2004	156.5	72.5	229.0 (63%)	135.5 (37%)	364.5

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	9.2 (17:1)	4.5 (16:1)	9.0 (15:1)	=	22.7 /	26.0 =	.87 X	1048,518 =	574,693	337,518
B. GUIDANCE	0.4 (350:1)	0.2 (350:1)	0.5 (250:1)	=	1.1 /	1.0 =	1.10 X	51,545 =	35,721	20,979
C. LIBRARIANS	0.2 (800:1)	0.1 (800:1)	0.2 (800:1)	=	0.5 /	0.0 =	.50 X	0 =	8,413	4,941
D. HEALTH	0.2 (800:1)	0.1 (800:1)	0.2 (800:1)	=	0.5 /	1.0 =	.50 X	35,890 =	11,305	6,640
E. EDUCATION TECHS	1.6 (100:1)	0.7 (100:1)	0.5 (250:1)	=	2.8 /	7.6 =	.37 X	118,089 =	27,527	16,166
F. LIBRARY TECHS	0.3 (500:1)	0.1 (500:1)	0.3 (500:1)	=	0.7 /	2.0 =	.35 X	31,004 =	6,836	4,015
G. CLERICAL	0.8 (200:1)	0.4 (200:1)	0.7 (200:1)	=	1.9 /	4.0 =	.48 X	100,139 =	30,282	17,785
H. SCHOOL ADMIN.	0.5 (305:1)	0.2 (305:1)	0.4 (315:1)	=	1.1 /	1.8 =	.61 X	100,879 =	38,768	22,768

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	31	31	7,099	4,201
B. Supplies and Equipment	295	408	67,555	55,284
C. Professional Development	50	50	11,450	6,775
D. Instructional Leadership Support	20	20	4,580	2,710
E. Co- and Extra-Curricular Student	28	97	6,412	13,144
F. System Administration/Support	341	338	78,089	45,799
G. Operations & Maintenance	907	1,078	207,703	146,069

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	119,725	70,315
B. Education & Library Technicians	36.00%	12,371	7,265
C. Clerical	29.00%	8,782	5,158
D. School Administrators	14.00%	5,428	3,188

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.90)	-88,695	-52,093
16 Adjustment for Title I Revenues	-48,203	-28,309

17 TOTALS	1125,840	710,316
18 E.P.S. RATES	4,916	5,242

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A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2002	235.0	134.0	369.0		
	OCTOBER 2002	227.0	126.0	353.0		
	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		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	221.0 +	5.16	X	4,916.00	= 1,111,802.56
	9-12 PUPILS	128.0 +	0.66	X	5,242.00	= 674,435.72
	ADULT EDUC. COURSES AT .1	0.0		X	5,242.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	4,916.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	5,242.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .4967	109.8	X .15	X	4,916.00	= 80,966.52
	9-12 DISADVANTAGED @ .4967	63.6	X .15	X	5,242.00	= 50,008.68
	K-8 LIMITED ENGLISH PROF.	0.0	X .500	X	4,916.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .500	X	5,242.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	221.0		X	100.00	= 22,100.00
	9-12 STUDENT ASSESSMENT	128.0		X	100.00	= 12,800.00
	K-8 TECHNOLOGY RESOURCES	221.0		X	83.00	= 18,343.00
	9-12 TECHNOLOGY RESOURCES	128.0		X	252.00	= 32,256.00
	K-2 PUPILS	84.0	X .10	X	4,916.00	= 41,294.40
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 76,535.20
	OPERATING ALLOCATION					2,120,542.08
	OPERATING ALLOCATION WITH EPS TRANSITION AT 84.00 %					1,781,255.34
30	ADJUSTED TOTAL OPERATING ALLOCATION					1,781,255.34

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2003-04	50,889.72	X	101.80%	=	51,805.73
32	SPECIAL EDUCATION - EPS ALLOCATION					393,889.87
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2003-04	0.00	X	101.80%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					186,498.05
36	TRANSPORTATION (BUS PURCHASES) FOR 2004-05					61,168.49
39	TOTAL OTHER SUBSIDIZABLE COSTS					693,362.14
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					2,474,617.48

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 2004-05				0.00
43A	APPROVED LEASE PURCHASES FOR 2004-05				0.00
44	INSURED VALUE FACTOR FOR 2003-04				0.00
47	TOTAL DEBT SERVICE ALLOCATION				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				2,474,617.48

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL. YEAR PUPILS		2004 STATE VALUATION	MILL X EXPECTATION	LOCAL CONTRIBUTION	OR	TOTAL ALLOCATION	LOCAL CONTRIBUTION		
ASHLAND	252.5	72.35%	67,500,000	8.26	557,550.00		1,790,385.75	557,550.00	54.34%	8.26M
GARFIELD PLT.	10.0	2.87%	5,550,000	8.26	45,843.00		71,021.52	45,843.00	4.47%	8.26M
MASARDIS	49.5	14.18%	19,400,000	8.26	160,244.00		350,900.76	160,244.00	15.62%	8.26M
OXBOW PLT.	3.5	1.00%	6,650,000	8.26	54,929.00		24,746.17	24,746.17	2.41%	3.72M
PORTAGE LAKE	33.5	9.60%	37,050,000	8.26	306,033.00		237,563.28	237,563.28	23.16%	6.41M
TOTAL	349.0		136,150,000		1,124,599.00		2,474,617.48	1,025,946.45	100.00%	7.54M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	2,474,617.48	1,025,946.45	1,448,671.03
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	2,474,617.48	1,025,946.45	1,448,671.03
51 PLUS AUDIT ADJUSTMENTS			9,453.36
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
58A TRANSITION ADJUSTMENT			0.00
58B TRANSITION ADJUSTMENT (ENROLLMENT LESS 1,000)			0.00
58C TRANSITION ADJUSTMENT (ENROLLMENT 1,000 OR MORE)			0.00
58D TRANSITION ADJUSTMENT (SMALL ADMINISTRATIVE UNIT)			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			1,458,124.39
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):		LOCAL SHARE % = 41.46%	STATE SHARE % = 58.54%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):		LOCAL SHARE % = 41.08%	STATE SHARE % = 58.92%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	2,813,904.22		