

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 32

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)	154	66	220	122	342
10 ATTENDING PUPILS (OCTOBER 2006)	150	72	222	104	326
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2006	152.0	69.0	221.0 (66%)	113.0 (34%)	334.0

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	8.9 (17:1)	4.3 (16:1)	7.5 (15:1)	=	20.7 /	24.7 =	.84 X	1003,924 =	556,575	286,721
B. GUIDANCE	0.4 (350:1)	0.2 (350:1)	0.5 (250:1)	=	1.1 /	1.0 =	1.10 X	55,602 =	40,367	20,795
C. LIBRARIANS	0.2 (800:1)	0.1 (800:1)	0.1 (800:1)	=	0.4 /	0.0 =	.40 X	0 =	7,767	4,001
D. HEALTH	0.2 (800:1)	0.1 (800:1)	0.1 (800:1)	=	0.4 /	0.9 =	.44 X	36,617 =	10,633	5,478
E. EDUCATION TECHS	1.5 (100:1)	0.7 (100:1)	0.5 (250:1)	=	2.7 /	6.0 =	.45 X	96,562 =	28,679	14,774
F. LIBRARY TECHS	0.3 (500:1)	0.1 (500:1)	0.2 (500:1)	=	0.6 /	1.0 =	.60 X	15,119 =	5,987	3,084
G. CLERICAL	0.8 (200:1)	0.3 (200:1)	0.6 (200:1)	=	1.7 /	3.0 =	.57 X	83,514 =	31,418	16,185
H. SCHOOL ADMIN.	0.5 (305:1)	0.2 (305:1)	0.4 (315:1)	=	1.1 /	1.0 =	1.10 X	68,038 =	49,396	25,446

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	33	33	7,293	3,729
B. Supplies and Equipment	311	430	68,731	48,590
C. Professional Development	52	52	11,492	5,876
D. Instructional Leadership Support	21	21	4,641	2,373
E. Co- and Extra-Curricular Student	30	102	6,630	11,526
F. System Administration/Support	359	356	79,339	40,228
G. Operations & Maintenance	956	1,136	211,276	128,368

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	116,915	60,229
B. Education & Library Technicians	36.00%	12,480	6,429
C. Clerical	29.00%	9,111	4,694
D. School Administrators	14.00%	6,915	3,562

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.90)	-88,353	-45,512
16 Adjustment for Title I Revenues	-53,294	-27,454

17 TOTALS	1123,996	619,120
18 E.P.S. RATES	5,086	5,479

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A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	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		
	APRIL 2006	214.0	119.0	333.0		
	OCTOBER 2006	213.0	100.0	313.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	213.5 +	1.83	X	5,086.00	= 1,095,168.38
	9-12 PUPILS	109.5 +	10.66	X	5,479.00	= 658,356.64
	ADULT EDUC. COURSES AT .1	0.0		X	5,479.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,086.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	5,479.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .5446	116.3	X .15	X	5,086.00	= 88,725.27
	9-12 DISADVANTAGED @ .5446	59.6	X .15	X	5,479.00	= 48,982.26
	K-8 LIMITED ENGLISH PROF.	0.0	X .500	X	5,086.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .500	X	5,479.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	213.5		X	40.00	= 8,540.00
	9-12 STUDENT ASSESSMENT	109.5		X	40.00	= 4,380.00
	K-8 TECHNOLOGY RESOURCES	213.5		X	87.00	= 18,574.50
	9-12 TECHNOLOGY RESOURCES	109.5		X	265.00	= 29,017.50
	K-2 PUPILS	76.0	X .10	X	5,086.00	= 38,653.60
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 75,586.06
	9-12 SMALL SCHOOL ADJUSTMENT					= 68,293.90
	OPERATING ALLOCATION					2,134,278.11
	OPERATING ALLOCATION WITH EPS TRANSITION AT 95.00 %					2,027,564.20
30	ADJUSTED TOTAL OPERATING ALLOCATION					2,027,564.20

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2005-06	41,647.00	X	102.90%	=	42,854.76
32	SPECIAL EDUCATION - EPS ALLOCATION					364,484.59
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2005-06	0.00	X	102.90%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					203,902.59
36	TRANSPORTATION (BUS PURCHASES) FOR 2006-07					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					611,241.94
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					2,638,806.14

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				0.00
44	INSURED VALUE FACTOR FOR 2005-06				0.00
47	TOTAL DEBT SERVICE ALLOCATION				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				2,638,806.14

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL.		2006 STATE	MILL	LOCAL	TOTAL						
	YEAR	PUPILS	VALUATION	X	EXPECTATION	=	CONTRIBUTION	OR	ALLOCATION			
ASHLAND	228.0	70.59%	66,950,000		7.44		498,108.00		1,862,733.25	498,108.00	46.98%	7.44M
GARFIELD PLT.	6.0	1.86%	5,550,000		7.44		41,292.00		49,081.79	41,292.00	3.89%	7.44M
MASARDIS	42.5	13.16%	21,800,000		7.44		162,192.00		347,266.89	162,192.00	15.30%	7.44M
OXBOW PLT.	8.5	2.63%	6,500,000		7.44		48,360.00		69,400.60	48,360.00	4.56%	7.44M
PORTAGE LAKE	38.0	11.76%	48,350,000		7.44		359,724.00		310,323.60	310,323.60	29.27%	6.42M
TOTAL	323.0		149,150,000				1,109,676.00		2,638,806.13	1,060,275.60	100.00%	7.11M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	2,638,806.14	1,060,275.60	1,578,530.54
49D MINIMUM SPECIAL ED ADJUSTMENT FOR TOWNS IN A SAD/CSD		40,720.00-	40,720.00
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	2,638,806.14	1,019,555.60	1,619,250.54
51 PLUS AUDIT ADJUSTMENTS			0.00
52 LESS AUDIT ADJUSTMENTS			8,621.58-
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
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			19,704.00
59B REGIONALIZATION AND EFFICIENCY ASSISTANCE			0.00
60 ADJUSTED STATE CONTRIBUTION			1,630,332.96
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 40.18% STATE SHARE % = 59.82%			
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 38.22% STATE SHARE % = 61.78%			
63 FYI: 100% E.P.S. TOTAL ALLOCATION	2,745,520.05		

F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN	MSE ADJ. LINE 49D	TOTAL ALLOCATION	LOCAL CONTRIBUTION	PERCENT	MILLS
ASHLAND		1,862,733.25	498,108.00	48.86%	7.44
GARFIELD PLT.		49,081.79	41,292.00	4.05%	7.44
MASARDIS		347,266.89	162,192.00	15.91%	7.44
OXBOW PLT.		69,400.60	48,360.00	4.74%	7.44
PORTAGE LAKE	40,720.00	310,323.61	269,603.60	26.44%	5.58
TOTAL	40,720.00	2,638,806.14	1,019,555.60	100.00%	6.84