

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 32

2008-09

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1. COMPUTATION OF E.P.S. RATES

| | K-5 | 6-8 | K-8 | 9-12 | TOTAL |
|---|-------|------|--------------|--------------|-------|
| 9 ATTENDING PUPILS (APRIL 2007) | 149 | 69 | 218 | 103 | 321 |
| 10 ATTENDING PUPILS (OCTOBER 2007) | 153 | 69 | 222 | 97 | 319 |
| 11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2007 | 151.0 | 69.0 | 220.0 (69%) | 100.0 (31%) | 320.0 |

| 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) | 6.7 (15:1) | = | 19.9 / | 25.0 = | = | .80 X | 1032,697 = | = | 570,049 | 256,109 |
| B. GUIDANCE | 0.4 (350:1) | 0.2 (350:1) | 0.4 (250:1) | = | 1.0 / | 1.0 = | = | 1.00 X | 57,174 = | = | 39,450 | 17,724 |
| C. LIBRARIANS | 0.2 (800:1) | 0.1 (800:1) | 0.1 (800:1) | = | 0.4 / | 0.6 = | = | .67 X | 24,656 = | = | 11,399 | 5,121 |
| D. HEALTH | 0.2 (800:1) | 0.1 (800:1) | 0.1 (800:1) | = | 0.4 / | 0.9 = | = | .44 X | 37,679 = | = | 11,440 | 5,139 |
| E. EDUCATION TECHS | 1.5 (100:1) | 0.7 (100:1) | 0.4 (250:1) | = | 2.6 / | 8.0 = | = | .33 X | 131,946 = | = | 30,044 | 13,498 |
| F. LIBRARY TECHS | 0.3 (500:1) | 0.1 (500:1) | 0.2 (500:1) | = | 0.6 / | 1.0 = | = | .60 X | 15,558 = | = | 6,441 | 2,894 |
| G. CLERICAL | 0.8 (200:1) | 0.3 (200:1) | 0.5 (200:1) | = | 1.6 / | 3.3 = | = | .48 X | 95,043 = | = | 31,478 | 14,143 |
| H. SCHOOL ADMIN. | 0.5 (305:1) | 0.2 (305:1) | 0.3 (315:1) | = | 1.0 / | 1.8 = | = | .56 X | 109,684 = | = | 42,382 | 19,041 |

| 13 Other Support Costs (Per Pupil) | K-8 | 9-12 | Elementary | Secondary |
|-------------------------------------|-----|-------|------------|-----------|
| A. Substitute Teachers -1/2 Day | 34 | 34 | 7,480 | 3,400 |
| B. Supplies and Equipment | 320 | 442 | 70,400 | 44,200 |
| C. Professional Development | 54 | 54 | 11,880 | 5,400 |
| D. Instructional Leadership Support | 22 | 22 | 4,840 | 2,200 |
| E. Co- and Extra-Curricular Student | 31 | 105 | 6,820 | 10,500 |
| F. System Administration/Support | 204 | 204 | 44,880 | 20,400 |
| G. Operations & Maintenance | 935 | 1,111 | 205,700 | 111,100 |

| 14 Salary Benefits | Percentage | Elementary | Secondary |
|--|------------|------------|-----------|
| A. Teachers, Guidance, Librarians & Health | 19.00% | 120,144 | 53,978 |
| B. Education & Library Technicians | 36.00% | 13,135 | 5,901 |
| C. Clerical | 29.00% | 9,129 | 4,101 |
| D. School Administrators | 14.00% | 5,933 | 2,666 |

| | | |
|--|---------|---------|
| 15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.90) | -89,850 | -40,371 |
| 16 Adjustment for Title I Revenues | -54,967 | -24,695 |

| | | |
|-----------------|----------|---------|
| 17 TOTALS | 1098,205 | 532,447 |
| 18 E.P.S. RATES | 4,992 | 5,324 |

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A. OPERATING COST ALLOCATIONS

| | | | | | | |
|----|---|-------------|-------------|-------|-----------|----------------|
| 19 | SUBSIDIZABLE PUPILS | K-8 | 9-12 | TOTAL | | |
| | 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 | | |
| | APRIL 2007 | 211.0 | 100.0 | 311.0 | | |
| | OCTOBER 2007 | 216.0 | 93.0 | 309.0 | | |
| 21 | BASIC COUNTS | AVG. CAL. | DECLINING | X | SAU | |
| | | YEAR PUPILS | ENROLL. ADJ | X | EPS RATES | |
| | K-8 PUPILS | 213.5 + | 0.00 | X | 4,992.00 | = 1,065,792.00 |
| | 9-12 PUPILS | 96.5 + | 13.16 | X | 5,324.00 | = 583,829.84 |
| | ADULT EDUC. COURSES AT .1 | 0.0 | | X | 5,324.00 | = 0.00 |
| | K-8 EQUIV. INSTR. PUPILS | 0.125 | | X | 4,992.00 | = 624.00 |
| | 9-12 EQUIV. INSTR. PUPILS | 0.000 | | X | 5,324.00 | = 0.00 |
| | WEIGHTED COUNTS | PUPILS | WEIGHTS | X | | |
| | K-8 DISADVANTAGED @ .5509 | 117.6 | X .15 | X | 4,992.00 | = 88,058.88 |
| | 9-12 DISADVANTAGED @ .5509 | 53.2 | X .15 | X | 5,324.00 | = 42,485.52 |
| | K-8 LIMITED ENGLISH PROF. | 0.0 | X .700 | X | 4,992.00 | = 0.00 |
| | 9-12 LIMITED ENGLISH PROF. | 0.0 | X .700 | X | 5,324.00 | = 0.00 |
| | TARGETED FUNDS | PUPILS | WEIGHTS | X | | |
| | K-8 STUDENT ASSESSMENT | 213.5 | | X | 40.00 | = 8,540.00 |
| | 9-12 STUDENT ASSESSMENT | 96.5 | | X | 40.00 | = 3,860.00 |
| | K-8 TECHNOLOGY RESOURCES | 213.5 | | X | 90.00 | = 19,215.00 |
| | 9-12 TECHNOLOGY RESOURCES | 96.5 | | X | 273.00 | = 26,344.50 |
| | K-2 PUPILS | 78.0 | X .10 | X | 4,992.00 | = 38,937.60 |
| | ISOLATED SMALL SCHOOL ADJUSTMENT | | | | | |
| | K-8 SMALL SCHOOL ADJUSTMENT | | | | | = 75,260.45 |
| | 9-12 SMALL SCHOOL ADJUSTMENT | | | | | = 130,109.84 |
| | OPERATING ALLOCATION | | | | | 2,083,057.63 |
| | OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 % | | | | | 2,020,565.90 |
| 30 | ADJUSTED TOTAL OPERATING ALLOCATION | | | | | 2,020,565.90 |

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B. OTHER SUBSIDIZABLE COSTS

| | | | | | | |
|----|--|-----------|---|---------|---|--------------|
| 31 | GIFTED & TALENTED EXPENDITURES FOR 2006-07 | 44,668.00 | X | 102.90% | = | 45,963.37 |
| 32 | SPECIAL EDUCATION - EPS ALLOCATION | | | | | 318,536.62 |
| 34 | VOCATIONAL EDUCATION EXPENDITURES FOR 2006-07 | 0.00 | X | 102.90% | = | 0.00 |
| 35 | TRANSPORTATION - EPS ALLOCATION | | | | | 199,324.97 |
| 36 | TRANSPORTATION (BUS PURCHASES) FOR 2007-08 | | | | | 63,380.00 |
| 39 | TOTAL OTHER SUBSIDIZABLE COSTS | | | | | 627,204.96 |
| 40 | TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39) | | | | | 2,647,770.86 |

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 2007-08 - S.A.D. 32 | | | | 0.00 |
| 43A | APPROVED LEASE PURCHASES FOR 2007-08 - S.A.D. 32 | | | | 0.00 |
| 44 | INSURED VALUE FACTOR FOR 2006-07 - S.A.D. 32 | | | | 0.00 |
| 47 | TOTAL DEBT SERVICE ALLOCATION | | | | 0.00 |
| 48 | TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47) | | | | 2,647,770.86 |

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| D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION | | | TOTAL ALLOCATION | LOCAL CONTRIBUTION |
|--|--------------------------|--------|-------------------------|---|
| <hr style="border-top: 1px dashed black;"/> | | | | |
| | AVG. CAL. YEAR PUPILS | | OPERATING ALLOCATION | + DEBT ALLOCATION = TOWN ALLOCATION |
| ASHLAND | 218.0 | 70.55% | 1,868,002.34 | 0.00 = 1,868,002.34 |
| GARFIELD PLT. | 7.5 | 2.43% | 64,340.83 | 0.00 = 64,340.83 |
| MASARDIS | 40.0 | 12.94% | 342,621.55 | 0.00 = 342,621.55 |
| OXBOW PLT. | 8.5 | 2.75% | 72,813.70 | 0.00 = 72,813.70 |
| PORTAGE LAKE | 35.0 | 11.33% | 299,992.44 | 0.00 = 299,992.44 |
| TOTAL | 309.0 | | | 2,647,770.86 |

| | 2007 STATE VALUATION X | MILL EXPECTATION = | TOWN CONTRIBUTION | OR | TOWN ALLOCATION | | | |
|---------------|---------------------------|-----------------------|----------------------|----|--------------------|------------|---------|-------|
| ASHLAND | 67,450,000 | 6.790 | 457,985.50 | | 1,868,002.34 | 457,985.50 | 46.35% | 6.79M |
| GARFIELD PLT. | 5,550,000 | 6.790 | 37,684.50 | | 64,340.83 | 37,684.50 | 3.81% | 6.79M |
| MASARDIS | 21,800,000 | 6.790 | 148,022.00 | | 342,621.55 | 148,022.00 | 14.98% | 6.79M |
| OXBOW PLT. | 6,550,000 | 6.790 | 44,474.50 | | 72,813.70 | 44,474.50 | 4.50% | 6.79M |
| PORTAGE LAKE | 49,200,000 | 6.790 | 334,068.00 | | 299,992.44 | 299,992.44 | 30.36% | 6.10M |
| TOTAL | 150,550,000 | | 1,022,234.50 | | 2,647,770.86 | 988,158.94 | 100.00% | 6.56M |

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| E. TOTALS AND ADJUSTMENTS | TOTAL ALLOCATION | LOCAL CONTRIBUTION | STATE CONTRIBUTION |
|---|---------------------|-----------------------|-----------------------|
| 49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS | 2,647,770.86 | 988,158.94 | 1,659,611.92 |
| 49D MINIMUM SPECIAL ED ADJUSTMENT FOR TOWNS IN A SAD/CSD/RSU/AOS | | 16,241.00- | 16,241.00 |
| 50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS | 2,647,770.86 | 971,917.94 | 1,675,852.92 |
| 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 |
| 59A MINIMUM TEACHER SALARY ADJUSTMENT | | | 8,485.00 |
| 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 | | | 1,675,716.34 |
| 61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 37.32% STATE SHARE % = 62.68% | | | |
| 62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 36.71% STATE SHARE % = 63.29% | | | |
| 63 FYI: 100% E.P.S. TOTAL ALLOCATION | 2,710,262.59 | | |

| ***** WARRANT ARTICLE ***** | | | | | |
|---|----------------------|---------------------|-----------------------|---------|-------|
| F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN | MSE ADJ. LINE 49D | TOTAL ALLOCATION | LOCAL CONTRIBUTION | PERCENT | MILLS |
| ASHLAND | | 1,868,002.34 | 457,985.50 | 47.12% | 6.79 |
| GARFIELD PLT. | | 64,340.83 | 37,684.50 | 3.88% | 6.79 |
| MASARDIS | | 342,621.55 | 148,022.00 | 15.23% | 6.79 |
| OXBOW PLT. | | 72,813.70 | 44,474.50 | 4.58% | 6.79 |
| PORTAGE LAKE | 16,241.00 | 299,992.44 | 283,751.44 | 29.19% | 5.77 |
| TOTAL | 16,241.00 | 2,647,770.86 | 971,917.94 | 100.00% | 6.46 |

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

| MONTH | SUBSIDY | PAID TO DATE | DEBT SERVICE | PAID TO DATE |
|-----------|--------------|--------------|--------------|--------------|
| July | 139,643.02 | 141,113.27 | 0.00 | 0.00 |
| August | 139,643.02 | 141,113.27 | 0.00 | 0.00 |
| September | 139,643.02 | 141,113.28 | 0.00 | 0.00 |
| October | 139,643.02 | 141,113.28 | 0.00 | 0.00 |
| November | 139,643.02 | 141,113.28 | 0.00 | 0.00 |
| December | 139,643.02 | 141,113.28 | 0.00 | 0.00 |
| Janurary | 139,643.02 | 146,062.86 | 0.00 | 0.00 |
| February | 139,643.02 | 136,594.76 | 0.00 | 0.00 |
| March | 139,643.02 | 136,594.76 | 0.00 | 0.00 |
| April | 139,643.02 | 136,594.76 | 0.00 | 0.00 |
| May | 139,643.02 | 136,594.77 | 0.00 | 0.00 |
| June | 139,643.12 | 136,594.77 | 0.00 | 0.00 |
| Total | 1,675,716.34 | 1,675,716.34 | 0.00 | 0.00 |