

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 32

2009-10

532 - 532

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2008)	159	69	228	98	326
10 ATTENDING PUPILS (OCTOBER 2008)	157	80	237	92	329
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2008	158.0	74.5	232.5 (71%)	95.0 (29%)	327.5

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	9.3 (17:1)	4.7 (16:1)	6.3 (15:1)	=	20.3 /	25.0 =	=	.81 X	1071,551 =	=	616,249	251,707
B. GUIDANCE	0.5 (350:1)	0.2 (350:1)	0.4 (250:1)	=	1.1 /	1.0 =	=	1.10 X	58,833 =	=	45,948	18,768
C. LIBRARIANS	0.2 (800:1)	0.1 (800:1)	0.1 (800:1)	=	0.4 /	0.6 =	=	.67 X	25,372 =	=	12,069	4,930
D. HEALTH	0.2 (800:1)	0.1 (800:1)	0.1 (800:1)	=	0.4 /	0.8 =	=	.50 X	34,463 =	=	12,235	4,997
E. EDUCATION TECHS	1.6 (100:1)	0.7 (100:1)	0.4 (250:1)	=	2.7 /	7.0 =	=	.39 X	117,351 =	=	32,495	13,272
F. LIBRARY TECHS	0.3 (500:1)	0.1 (500:1)	0.2 (500:1)	=	0.6 /	1.0 =	=	.60 X	17,217 =	=	7,334	2,996
G. CLERICAL	0.8 (200:1)	0.4 (200:1)	0.5 (200:1)	=	1.7 /	3.5 =	=	.49 X	106,449 =	=	37,034	15,126
H. SCHOOL ADMIN.	0.5 (305:1)	0.2 (305:1)	0.3 (315:1)	=	1.0 /	1.7 =	=	.59 X	105,961 =	=	44,387	18,130

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	35	35	8,138	3,325
B. Supplies and Equipment	329	455	76,493	43,225
C. Professional Development	56	56	13,020	5,320
D. Instructional Leadership Support	23	23	5,348	2,185
E. Co- and Extra-Curricular Student	32	108	7,440	10,260
F. System Administration/Support	210	210	48,825	19,950
G. Operations & Maintenance	962	1,143	223,665	108,585

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	130,435	53,276
B. Education & Library Technicians	36.00%	14,338	5,856
C. Clerical	29.00%	10,740	4,387
D. School Administrators	14.00%	6,214	2,538

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.90)	-97,761	-39,930
16 Adjustment for Title I Revenues	-51,175	-20,902

17 TOTALS	1203,469	527,999
18 E.P.S. RATES	5,176	5,558

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 32

2009-10

532 - 532

=====

A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	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		
	APRIL 2008	223.0	94.0	317.0		
	OCTOBER 2008	231.0	88.0	319.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	227.0 +	0.00	X	5,176.00	= 1,174,952.00
	9-12 PUPILS	91.0 +	8.00	X	5,558.00	= 550,242.00
	ADULT EDUC. COURSES AT .1	0.0		X	5,558.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.250		X	5,176.00	= 1,294.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	5,558.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .6147	139.5	X .15	X	5,176.00	= 108,307.80
	9-12 DISADVANTAGED @ .6147	55.9	X .15	X	5,558.00	= 46,603.83
	K-8 LIMITED ENGLISH PROF.	1.0	X .700	X	5,176.00	= 3,623.20
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	5,558.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	227.0		X	41.00	= 9,307.00
	9-12 STUDENT ASSESSMENT	91.0		X	41.00	= 3,731.00
	K-8 TECHNOLOGY RESOURCES	227.0		X	93.00	= 21,111.00
	9-12 TECHNOLOGY RESOURCES	91.0		X	281.00	= 25,571.00
	K-2 PUPILS	86.5	X .10	X	5,176.00	= 44,772.40
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 81,127.88
	9-12 SMALL SCHOOL ADJUSTMENT					= 129,721.08
	OPERATING ALLOCATION					2,200,364.19
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					2,134,353.26
30	ADJUSTED TOTAL OPERATING ALLOCATION					2,134,353.26

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 32

2009-10

532 - 532

=====

B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2007-08	48,898.00	X	102.90%	=	50,316.04
32	SPECIAL EDUCATION - EPS ALLOCATION					265,352.12
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2007-08	0.00	X	102.90%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					215,900.42
36	TRANSPORTATION (BUS PURCHASES) FOR 2008-09					64,123.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					595,691.58
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					2,730,044.84

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE NAME OF PROJECT	PRINCIPAL	INTEREST		
	SAD 32				
	11/01/09 NEW PREK-12 SCHOOL	0.00	328,944.72		328,944.72
	05/01/10 NEW PREK-12 SCHOOL	0.00	386,993.80		386,993.80
42	TOTAL PRINCIPAL & INTEREST	0.00	715,938.52		715,938.52
43	APPROVED LEASES FOR 2008-09 - S.A.D. 32				0.00
43A	APPROVED LEASE PURCHASES FOR 2008-09 - S.A.D. 32				0.00
44	INSURED VALUE FACTOR FOR 2007-08 - S.A.D. 32				0.00
47	TOTAL DEBT SERVICE ALLOCATION				715,938.52
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				3,445,983.36

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 32

2009-10

532 - 532

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	220.0	69.51%	2,395,303.03	0.00 = 2,395,303.03
GARFIELD PLT.	9.0	2.84%	97,865.93	0.00 = 97,865.93
MASARDIS	38.5	12.16%	419,031.58	0.00 = 419,031.58
OXBOW PLT.	8.5	2.69%	92,696.95	0.00 = 92,696.95
PORTAGE LAKE	40.5	12.80%	441,085.87	0.00 = 441,085.87
TOTAL	316.5			3,445,983.36

	2008 STATE VALUATION X	MILL EXPECTATION	= TOWN CONTRIBUTION	OR TOWN ALLOCATION			
ASHLAND	72,900,000	6.690	487,701.00	2,395,303.03	487,701.00	44.01%	6.69M
GARFIELD PLT.	6,450,000	6.690	43,150.50	97,865.93	43,150.50	3.89%	6.69M
MASARDIS	23,550,000	6.690	157,549.50	419,031.58	157,549.50	14.22%	6.69M
OXBOW PLT.	7,800,000	6.690	52,182.00	92,696.95	52,182.00	4.71%	6.69M
PORTAGE LAKE	54,950,000	6.690	367,615.50	441,085.87	367,615.50	33.17%	6.69M
TOTAL	165,650,000		1,108,198.50	3,445,983.36	1,108,198.50	100.00%	6.69M

S T A T E O F M A I N E
D E P A R T M E N T O F E D U C A T I O N
A U G U S T A 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 32

2009-10

532 - 532

E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION

49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	3,445,983.36	1,108,198.50	2,337,784.86
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	3,445,983.36	1,108,198.50	2,337,784.86
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
59A MINIMUM TEACHER SALARY ADJUSTMENT			5,927.00
59B REGIONALIZATION AND EFFICIENCY ASSISTANCE			0.00
59C LESS AMOUNT TO BE PAID BY FEDERAL ARRA TITLE XIV STABILIZATION FUNDS			59,634.00
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			2,284,077.86
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 32.16%		STATE SHARE % = 67.84%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 33.72%		STATE SHARE % = 66.28%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	3,511,994.29		

S T A T E O F M A I N E
D E P A R T M E N T O F E D U C A T I O N
A U G U S T A 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 32

2009-10

532 - 532

SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	130,678.27	134,601.69	0.00	0.00
August	130,678.27	134,601.69	0.00	0.00
September	130,678.27	134,601.69	0.00	0.00
October	130,678.27	134,601.69	0.00	0.00
November	130,678.27	134,601.69	328,944.72	328,944.72
December	130,678.27	134,601.69	0.00	0.00
Janurary	130,678.27	134,601.70	0.00	0.00
February	130,678.27	125,185.50	0.00	0.00
March	130,678.27	125,185.50	0.00	0.00
April	130,678.27	125,185.50	0.00	0.00
May	130,678.27	125,185.50	386,993.80	386,993.80
June	130,678.37	125,185.50	0.00	0.00
Total	1,568,139.34	1,568,139.34	715,938.52	715,938.52