

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 32

2010-11

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1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2009)	161	82	243	89	332
10 ATTENDING PUPILS (OCTOBER 2009)	148	75	223	92	315
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2009	154.5	78.5	233.0 (72%)	90.5 (28%)	323.5

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	9.1 (17:1)	4.9 (16:1)	6.0 (15:1)	=	20.0 /	24.2 =	=	.83 X	1076,889 =	=	643,549	250,269
B. GUIDANCE	0.4 (350:1)	0.2 (350:1)	0.4 (250:1)	=	1.0 /	1.0 =	=	1.00 X	60,303 =	=	43,418	16,885
C. LIBRARIANS	0.2 (800:1)	0.1 (800:1)	0.1 (800:1)	=	0.4 /	0.6 =	=	.67 X	26,006 =	=	12,545	4,879
D. HEALTH	0.2 (800:1)	0.1 (800:1)	0.1 (800:1)	=	0.4 /	0.8 =	=	.50 X	35,325 =	=	12,717	4,946
E. EDUCATION TECHS	1.5 (100:1)	0.8 (100:1)	0.4 (250:1)	=	2.7 /	8.2 =	=	.33 X	140,507 =	=	33,384	12,983
F. LIBRARY TECHS	0.3 (500:1)	0.2 (500:1)	0.2 (500:1)	=	0.7 /	0.0 =	=	.70 X	0 =	=	7,022	2,731
G. CLERICAL	0.8 (200:1)	0.4 (200:1)	0.5 (200:1)	=	1.7 /	3.5 =	=	.49 X	109,111 =	=	38,494	14,970
H. SCHOOL ADMIN.	0.5 (305:1)	0.3 (305:1)	0.3 (315:1)	=	1.1 /	0.9 =	=	1.22 X	63,689 =	=	55,945	21,756

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	36	36	8,388	3,258
B. Supplies and Equipment	337	466	78,521	42,173
C. Professional Development	57	57	13,281	5,159
D. Instructional Leadership Support	24	24	5,592	2,172
E. Co- and Extra-Curricular Student	33	111	7,689	10,046
F. System Administration/Support	215	215	50,095	19,458
G. Operations & Maintenance	986	1,172	229,738	106,066

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	135,324	52,626
B. Education & Library Technicians	36.00%	14,546	5,657
C. Clerical	29.00%	11,163	4,341
D. School Administrators	14.00%	7,832	3,046

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.90)	-102,432	-39,834
16 Adjustment for Title I Revenues	-57,000	-22,166

17 TOTALS	1249,810	521,419
18 E.P.S. RATES	5,364	5,762

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	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		
	APRIL 2009	237.0	85.0	322.0		
	OCTOBER 2009	216.0	91.0	307.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	226.5 +	0.00	X	5,364.00	= 1,214,946.00
	9-12 PUPILS	88.0 +	3.83	X	5,762.00	= 529,124.46
	ADULT EDUC. COURSES AT .1	0.0		X	5,762.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.375		X	5,364.00	= 2,011.50
	9-12 EQUIV. INSTR. PUPILS	0.000		X	5,762.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .6574	148.9	X .15	X	5,364.00	= 119,804.94
	9-12 DISADVANTAGED @ .6574	57.9	X .15	X	5,762.00	= 50,042.97
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	5,364.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	5,762.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	226.5		X	42.00	= 9,513.00
	9-12 STUDENT ASSESSMENT	88.0		X	42.00	= 3,696.00
	K-8 TECHNOLOGY RESOURCES	226.5		X	95.00	= 21,517.50
	9-12 TECHNOLOGY RESOURCES	88.0		X	288.00	= 25,344.00
	K-2 PUPILS	87.0	X .10	X	5,364.00	= 46,666.80
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 79,548.71
	9-12 SMALL SCHOOL ADJUSTMENT					= 128,056.11
	OPERATING ALLOCATION					2,230,271.99
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					2,163,363.83
30	ADJUSTED TOTAL OPERATING ALLOCATION					2,163,363.83

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2008-09	58,866.99	X	102.50%	=	60,338.66
32	SPECIAL EDUCATION - EPS ALLOCATION					321,286.78
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2008-09	0.00	X	102.50%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					221,297.93
36	TRANSPORTATION (BUS PURCHASES) FOR 2009-10					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					602,923.37
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					2,766,287.20

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	SAD 32				
	11/01/10	NEW PREK-12 SCHOOL	1,010,850.00	386,993.80	1,397,843.80
	05/01/11	NEW PREK-12 SCHOOL	0.00	358,791.09	358,791.09
42	TOTAL PRINCIPAL & INTEREST		1,010,850.00	745,784.89	1,756,634.89
43	APPROVED LEASES FOR 2009-10 - S.A.D. 32				0.00
43A	APPROVED LEASE PURCHASES FOR 2009-10 - S.A.D. 32				0.00
44	INSURED VALUE FACTOR FOR 2008-09 - S.A.D. 32				0.00
47	TOTAL DEBT SERVICE ALLOCATION				1,756,634.89
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				4,522,922.09

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION				TOTAL ALLOCATION	LOCAL CONTRIBUTION	

	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+ DEBT ALLOCATION	= TOWN ALLOCATION	
ASHLAND	217.5	69.27%	3,133,028.13	0.00	3,133,028.13	
GARFIELD PLT.	10.0	3.18%	143,828.92	0.00	143,828.92	
MASARDIS	37.5	11.94%	540,036.90	0.00	540,036.90	
OXBOW PLT.	10.0	3.18%	143,828.92	0.00	143,828.92	
PORTAGE LAKE	39.0	12.43%	562,199.22	0.00	562,199.22	
TOTAL	314.0				4,522,922.09	
		2009 STATE VALUATION X	MILL EXPECTATION	= TOWN CONTRIBUTION	OR TOWN ALLOCATION	
ASHLAND		78,550,000	6.960	546,708.00	3,133,028.13	546,708.00 43.69% 6.96M
GARFIELD PLT.		7,950,000	6.960	55,332.00	143,828.92	55,332.00 4.42% 6.96M
MASARDIS		24,250,000	6.960	168,780.00	540,036.90	168,780.00 13.49% 6.96M
OXBOW PLT.		8,200,000	6.960	57,072.00	143,828.92	57,072.00 4.56% 6.96M
PORTAGE LAKE		60,850,000	6.960	423,516.00	562,199.22	423,516.00 33.84% 6.96M
TOTAL		179,800,000		1,251,408.00	4,522,922.09	1,251,408.00 100.00% 6.96M
NON-CONFORMING UNIT ADJUSTMENT, 2% OF LOCAL CONTRIBUTION						25,028.16
NON-CONFORMING UNIT ADJUSTMENT, ONE HALF SYSTEM ADMIN.						38,530.69
TOTAL LOCAL CONTRIBUTION FOR NON-CONFORMING UNIT						1,314,966.85 105.08% 7.31M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	4,522,922.09	1,314,966.85	3,207,955.24
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	4,522,922.09	1,314,966.85	3,207,955.24
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			6,819.00
59B REGIONALIZATION AND EFFICIENCY ASSISTANCE			0.00
59C LESS AMOUNT TO BE PAID BY FEDERAL ARRA TITLE XIV STABILIZATION FUNDS			91,698.00
60 ADJUSTED STATE CONTRIBUTION			3,123,076.24
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 29.07%	STATE SHARE % = 70.93%	
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 30.95%	STATE SHARE % = 69.05%	
63 FYI: 100% E.P.S. TOTAL ALLOCATION	4,589,830.25		

***** WARRANT ARTICLE *****

F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN	TOTAL ALLOCATION	LOCAL CONTRIBUTION	PERCENT	MILLS
ASHLAND	3,133,028.13	574,509.02	43.69%	0.00
GARFIELD PLT.	143,828.92	58,121.53	4.42%	0.00
MASARDIS	540,036.90	177,389.03	13.49%	0.00
OXBOW PLT.	143,828.92	59,962.49	4.56%	0.00
PORTAGE LAKE	562,199.22	444,984.78	33.84%	0.00
TOTAL	4,522,922.09	1,314,966.85	100.00%	0.00

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	113,870.11	113,301.86	0.00	0.00
August	113,870.11	113,301.86	0.00	0.00
September	113,870.11	113,301.86	0.00	0.00
October	113,870.11	113,301.86	0.00	0.00
November	113,870.11	113,301.86	1,397,843.80	1,397,843.80
December	113,870.11	113,301.86	0.00	0.00
Janurary	113,870.11	113,301.86	0.00	0.00
February	113,870.11	0.00	0.00	0.00
March	113,870.11	0.00	0.00	0.00
April	113,870.11	339,905.58	0.00	0.00
May	113,870.11	119,552.61	358,791.09	358,791.09
June	113,870.14	113,870.14	0.00	0.00
Total	1,366,441.35	1,366,441.35	1,756,634.89	1,756,634.89