

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 32 / MSAD 32

2011-12

532 - 532

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2010)	148	75	223	88	311
10 ATTENDING PUPILS (OCTOBER 2010)	155	70	225	90	315
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2010	151.5	72.5	224.0 ( 72%)	89.0 ( 28%)	313.0

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)	4.5 (16:1)	5.9 (15:1)	=	19.3 /	27.0 =	=	.71 X	1210,703 =	=	618,911	240,688
B. GUIDANCE	0.4 (350:1)	0.2 (350:1)	0.4 (250:1)	=	1.0 /	1.9 =	=	.53 X	94,393 =	=	36,020	14,008
C. LIBRARIANS	0.2 (800:1)	0.1 (800:1)	0.1 (800:1)	=	0.4 /	1.0 =	=	.40 X	44,037 =	=	12,683	4,932
D. HEALTH	0.2 (800:1)	0.1 (800:1)	0.1 (800:1)	=	0.4 /	1.0 =	=	.40 X	44,863 =	=	12,920	5,025
E. EDUCATION TECHS	1.5 (100:1)	0.7 (100:1)	0.4 (250:1)	=	2.6 /	9.0 =	=	.29 X	156,030 =	=	32,579	12,670
F. LIBRARY TECHS	0.3 (500:1)	0.1 (500:1)	0.2 (500:1)	=	0.6 /	0.0 =	=	.60 X	0 =	=	6,116	2,378
G. CLERICAL	0.8 (200:1)	0.4 (200:1)	0.4 (200:1)	=	1.6 /	3.0 =	=	.53 X	94,590 =	=	36,096	14,037
H. SCHOOL ADMIN.	0.5 (305:1)	0.2 (305:1)	0.3 (315:1)	=	1.0 /	1.0 =	=	1.00 X	78,932 =	=	56,831	22,101

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	37	37	8,288	3,293
B. Supplies and Equipment	342	473	76,608	42,097
C. Professional Development	58	58	12,992	5,162
D. Instructional Leadership Support	24	24	5,376	2,136
E. Co- and Extra-Curricular Student	34	113	7,616	10,057
F. System Administration/Support	218	218	48,832	19,402
G. Operations & Maintenance	1,002	1,191	224,448	105,999

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	129,301	50,284
B. Education & Library Technicians	36.00%	13,930	5,417
C. Clerical	29.00%	10,468	4,071
D. School Administrators	14.00%	7,956	3,094

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.90)	-98,209	-38,199
16 Adjustment for Title I Revenues	-55,315	-21,511

17 TOTALS	1204,445	507,139
18 E.P.S. RATES	5,377	5,698

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## A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	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		
	APRIL 2010	215.0	87.0	302.0		
	OCTOBER 2010	220.0	89.0	309.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	217.5 +	6.16	X	5,377.00	= 1,202,619.82
	9-12 PUPILS	88.0 +	1.00	X	5,698.00	= 507,122.00
	ADULT EDUC. COURSES AT .1	0.0		X	5,698.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.375		X	5,377.00	= 2,016.38
	9-12 EQUIV. INSTR. PUPILS	0.000		X	5,698.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .5000	108.8	X .15	X	5,377.00	= 87,752.64
	9-12 DISADVANTAGED @ .5000	44.0	X .15	X	5,698.00	= 37,606.80
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	5,377.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	5,698.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	217.5		X	43.00	= 9,352.50
	9-12 STUDENT ASSESSMENT	88.0		X	43.00	= 3,784.00
	K-8 TECHNOLOGY RESOURCES	217.5		X	97.00	= 21,097.50
	9-12 TECHNOLOGY RESOURCES	88.0		X	293.00	= 25,784.00
	K-2 PUPILS	86.0	X .10	X	5,377.00	= 46,242.20
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 139,289.20
	OPERATING ALLOCATION					2,082,667.04
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					2,020,187.02
30	ADJUSTED TOTAL OPERATING ALLOCATION					2,020,187.02

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B. OTHER SUBSIDIZABLE COSTS

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31	GIFTED & TALENTED EXPENDITURES FOR 2009-10	60,022.13	X	101.60%	=	60,982.48
32	SPECIAL EDUCATION - EPS ALLOCATION					325,354.13
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2009-10	0.00	X	101.60%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					177,384.99
36	TRANSPORTATION (BUS PURCHASES) FOR 2010-11					81,126.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					644,847.60
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					2,665,034.62

C. DEBT SERVICE ALLOCATIONS

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41	DEBT SERVICE NAME OF PROJECT	PRINCIPAL	INTEREST	
	SAD 32			
	11/01/11 NEW PREK-12 SCHOOL	1,010,850.00	358,791.09	1,369,641.09
	05/01/12 NEW PREK-12 SCHOOL	0.00	332,215.85	332,215.85
42	TOTAL PRINCIPAL & INTEREST	1,010,850.00	691,006.94	1,701,856.94
43	APPROVED LEASES FOR 2010-11 - RSU 32 / MSAD 32			0.00
43A	APPROVED LEASE PURCHASES FOR 2010-11 - RSU 32 / MSAD 32			0.00
44	INSURED VALUE FACTOR FOR 2009-10 - RSU 32 / MSAD 32			0.00
47	TOTAL DEBT SERVICE ALLOCATION			1,701,856.94
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)			4,366,891.56

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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	211.5	69.23%	3,023,199.03	0.00	3,023,199.03
GARFIELD PLT.	10.0	3.27%	142,797.35	0.00	142,797.35
MASARDIS	35.5	11.62%	507,432.80	0.00	507,432.80
OXBOW PLT.	9.0	2.95%	128,823.30	0.00	128,823.30
PORTAGE LAKE	39.5	12.93%	564,639.08	0.00	564,639.08
TOTAL	305.5				4,366,891.56

	2010 STATE VALUATION	MILL X EXPECTATION	= TOWN CONTRIBUTION	OR TOWN ALLOCATION			
ASHLAND	81,200,000	7.500	609,000.00	3,023,199.03	609,000.00	41.29%	7.50M
GARFIELD PLT.	8,750,000	7.500	65,625.00	142,797.35	65,625.00	4.45%	7.50M
MASARDIS	25,150,000	7.500	188,625.00	507,432.80	188,625.00	12.79%	7.50M
OXBOW PLT.	9,100,000	7.500	68,250.00	128,823.30	68,250.00	4.63%	7.50M
PORTAGE LAKE	72,450,000	7.500	543,375.00	564,639.08	543,375.00	36.84%	7.50M
TOTAL	196,650,000		1,474,875.00	4,366,891.56	1,474,875.00	100.00%	7.50M
NON-CONFORMING UNIT ADJUSTMENT, 2% OF LOCAL CONTRIBUTION					29,497.50		
NON-CONFORMING UNIT ADJUSTMENT, ONE HALF SYSTEM ADMIN.					37,556.50		
TOTAL LOCAL CONTRIBUTION FOR NON-CONFORMING UNIT					1,541,929.00	104.55%	7.84M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	4,366,891.56	1,541,929.00	2,824,962.56
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	4,366,891.56	1,541,929.00	2,824,962.56
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			6,504.00
59B REGIONALIZATION AND EFFICIENCY ASSISTANCE			0.00
59E LESS MAINECARE SEED			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			2,831,466.56
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):		LOCAL SHARE % = 35.31%	STATE SHARE % = 64.69%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):		LOCAL SHARE % = 35.16%	STATE SHARE % = 64.84%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	4,429,371.58		

\*\*\*\*\* WARRANT ARTICLE \*\*\*\*\*

F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN	TOTAL ALLOCATION	LOCAL CONTRIBUTION	PERCENT	MILLS
ASHLAND	3,023,199.03	636,662.48	41.29%	0.00
GARFIELD PLT.	142,797.35	68,615.84	4.45%	0.00
MASARDIS	507,432.80	197,212.72	12.79%	0.00
OXBOW PLT.	128,823.30	71,391.31	4.63%	0.00
PORTAGE LAKE	564,639.08	568,046.64	36.84%	0.00
TOTAL	4,366,891.56	1,541,929.00	100.00%	0.00

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

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## SCHEDULED PAYMENTS &amp; YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	94,134.13	93,592.13	0.00	0.00
August	94,134.13	93,592.13	0.00	0.00
September	94,134.13	93,592.13	0.00	0.00
October	94,134.13	93,592.13	0.00	0.00
November	94,134.13	93,592.13	1,369,641.09	1,369,641.09
December	94,134.13	93,592.13	0.00	0.00
Janurary	94,134.13	93,592.14	0.00	0.00
February	94,134.13	97,928.12	0.00	0.00
March	94,134.13	94,134.14	0.00	0.00
April	94,134.13	94,134.14	0.00	0.00
May	94,134.13	94,134.15	332,215.85	332,215.85
June	94,134.19	94,134.15	0.00	0.00
Total	1,129,609.62	1,129,609.62	1,701,856.94	1,701,856.94