

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

PORTAGE LAKE

2012-13

351 - 261

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2011)	0	0	0	0	0
10 ATTENDING PUPILS (OCTOBER 2011)	0	0	0	0	0
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2011	0.0	0.0	0.0 (0%)	0.0 (0%)	0.0

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	0.0 (17:1)	0.0 (16:1)	0.0 (15:1)	=	0.0 /	0.0 =	=	.00 X	0 =	=	0	0
B. GUIDANCE	0.0 (315:1)	0.0 (315:1)	0.0 (225:1)	=	0.0 /	0.0 =	=	.00 X	0 =	=	0	0
C. LIBRARIANS	0.0 (720:1)	0.0 (720:1)	0.0 (720:1)	=	0.0 /	0.0 =	=	.00 X	0 =	=	0	0
D. HEALTH	0.0 (720:1)	0.0 (720:1)	0.0 (720:1)	=	0.0 /	0.0 =	=	.00 X	0 =	=	0	0
E. EDUCATION TECHS	0.0 (090:1)	0.0 (090:1)	0.0 (225:1)	=	0.0 /	0.0 =	=	.00 X	0 =	=	0	0
F. LIBRARY TECHS	0.0 (450:1)	0.0 (450:1)	0.0 (450:1)	=	0.0 /	0.0 =	=	.00 X	0 =	=	0	0
G. CLERICAL	0.0 (180:1)	0.0 (180:1)	0.0 (180:1)	=	0.0 /	0.0 =	=	.00 X	0 =	=	0	0
H. SCHOOL ADMIN.	0.0 (275:1)	0.0 (275:1)	0.0 (284:1)	=	0.0 /	0.0 =	=	.00 X	0 =	=	0	0

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	37	37	0	0
B. Supplies and Equipment	346	478	0	0
C. Professional Development	59	59	0	0
D. Instructional Leadership Support	24	24	0	0
E. Co- and Extra-Curricular Student	34	114	0	0
F. System Administration/Support	220	220	0	0
G. Operations & Maintenance	1,013	1,204	0	0

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	0	0
B. Education & Library Technicians	36.00%	0	0
C. Clerical	29.00%	0	0
D. School Administrators	14.00%	0	0

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.90) 0 0

16 Adjustment for Title I Revenues 0 0

17 TOTALS 0 0

18 E.P.S. RATES 5,737 6,155

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A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2009	33.0	8.0	41.0		
	OCTOBER 2009	27.0	10.0	37.0		
	APRIL 2010	30.0	9.0	39.0		
	OCTOBER 2010	32.0	8.0	40.0		
	APRIL 2011	30.0	9.0	39.0		
	OCTOBER 2011	27.0	9.0	36.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	28.5 +	0.00	X	5,737.00	= 163,504.50
	9-12 PUPILS	9.0 +	0.00	X	6,155.00	= 55,395.00
	ADULT EDUC. COURSES AT .1	0.0		X	6,155.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,737.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.125		X	6,155.00	= 769.38
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .5185	14.8	X .15	X	5,737.00	= 12,736.14
	9-12 DISADVANTAGED @ .5185	4.7	X .15	X	6,155.00	= 4,339.28
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	5,737.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	6,155.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	28.5		X	43.00	= 1,225.50
	9-12 STUDENT ASSESSMENT	9.0		X	43.00	= 387.00
	K-8 TECHNOLOGY RESOURCES	28.5		X	98.00	= 2,793.00
	9-12 TECHNOLOGY RESOURCES	9.0		X	296.00	= 2,664.00
	K-2 PUPILS	7.0	X .10	X	5,737.00	= 4,015.90
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					247,829.70
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					240,394.80
30	ADJUSTED TOTAL OPERATING ALLOCATION					240,394.80

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2010-11	7,567.33	X	101.10%	=	7,650.57
32	SPECIAL EDUCATION - EPS ALLOCATION					35,610.17
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2010-11	0.00	X	101.10%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					20,196.20
36	TRANSPORTATION (BUS PURCHASES) FOR 2011-12					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					63,456.94
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					303,851.74

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	PORTAGE LAKE				
	11/01/12	SHARE OF SAD32 NEW PREK-12 SCHOOL	121,908.51	40,065.23	161,973.74
	05/01/13	SHARE OF SAD32 NEW PREK-12 SCHOOL	0.00	38,685.23	38,685.23
42	TOTAL PRINCIPAL & INTEREST		121,908.51	78,750.46	200,658.97
43	APPROVED LEASES FOR 2011-12 - PORTAGE LAKE				0.00
43A	APPROVED LEASE PURCHASES FOR 2011-12 - PORTAGE LAKE				0.00
44	INSURED VALUE FACTOR FOR 2010-11 - PORTAGE LAKE				0.00
47	TOTAL DEBT SERVICE ALLOCATION				200,658.97
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				504,510.71

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL. YEAR PUPILS	OPERATING ALLOCATION	DEBT ALLOCATION	TOWN ALLOCATION	TOTAL ALLOCATION	LOCAL CONTRIBUTION
PORTAGE LAKE	37.5 100.00%	504,510.71	0.00	504,510.71		
TOTAL	37.5			504,510.71		

	2011 STATE VALUATION X	MILL EXPECTATION =	TOWN CONTRIBUTION	OR	TOWN ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
PORTAGE LAKE	72,300,000	7.800	563,940.00		504,510.71	504,510.71	100.00% 6.98M
TOTAL	72,300,000		563,940.00		504,510.71	504,510.71	100.00% 6.98M

E. TOTALS AND ADJUSTMENTS

	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	504,510.71	504,510.71	0.00
49A ADJUSTMENT FOR DEBT SERVICE PER 20-A MRS A SECTION 15689 SUB-SECTION 2		179,691.97-	179,691.97
49B ADJUSTMENT FOR 30% OF SPECIAL EDUCATION COSTS		10,683.05-	10,683.05
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	504,510.71	314,135.69	190,375.02
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			0.00
59B REGIONALIZATION AND EFFICIENCY ASSISTANCE			0.00
59D BUS REFURBISHING ADJUSTMENT			0.00
59E LESS MAINECARE SEED - PRIVATE			0.00
59E LESS MAINECARE SEED - PUBLIC			0.00
60 ADJUSTED STATE CONTRIBUTION			190,375.02
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 100.00%	STATE SHARE % = 0.00%	
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 62.27%	STATE SHARE % = 37.73%	
63 FYI: 100% E.P.S. TOTAL ALLOCATION	511,945.61		

***** WARRANT ARTICLE *****				
F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN	TOTAL ALLOCATION	LOCAL CONTRIBUTION	PERCENT	MILLS
PORTAGE LAKE	504,510.71	314,135.69	100.00%	4.34
TOTAL	504,510.71	314,135.69	100.00%	4.34