

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 72

2009-10

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1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2008)	507	347	854	0	854
10 ATTENDING PUPILS (OCTOBER 2008)	504	305	809	0	809
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2008	505.5	326.0	831.5 (100%)	0.0 (0%)	831.5

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	29.7 (17:1)	20.4 (16:1)	0.0 (15:1)	=	50.1	/	64.4	=	.78 X	3071,190	=	2395,528	0
B. GUIDANCE	1.4 (350:1)	0.9 (350:1)	0.0 (250:1)	=	2.3	/	5.0	=	.46 X	248,813	=	114,454	0
C. LIBRARIANS	0.6 (800:1)	0.4 (800:1)	0.0 (800:1)	=	1.0	/	1.9	=	.53 X	90,761	=	48,103	0
D. HEALTH	0.6 (800:1)	0.4 (800:1)	0.0 (800:1)	=	1.0	/	2.0	=	.50 X	100,518	=	50,259	0
E. EDUCATION TECHS	5.1 (100:1)	3.3 (100:1)	0.0 (250:1)	=	8.4	/	9.5	=	.88 X	176,181	=	155,039	0
F. LIBRARY TECHS	1.0 (500:1)	0.7 (500:1)	0.0 (500:1)	=	1.7	/	1.0	=	1.70 X	20,691	=	35,175	0
G. CLERICAL	2.5 (200:1)	1.6 (200:1)	0.0 (200:1)	=	4.1	/	5.0	=	.82 X	150,182	=	123,149	0
H. SCHOOL ADMIN.	1.7 (305:1)	1.1 (305:1)	0.0 (315:1)	=	2.8	/	5.0	=	.56 X	348,199	=	194,991	0

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	35	35	29,103	0
B. Supplies and Equipment	329	455	273,564	0
C. Professional Development	56	56	46,564	0
D. Instructional Leadership Support	23	23	19,125	0
E. Co- and Extra-Curricular Student	32	108	26,608	0
F. System Administration/Support	210	210	174,615	0
G. Operations & Maintenance	962	1,143	799,903	0

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	495,585	0
B. Education & Library Technicians	36.00%	68,477	0
C. Clerical	29.00%	35,713	0
D. School Administrators	14.00%	27,299	0

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.94)	-226,372	0
16 Adjustment for Title I Revenues	-170,232	0

17 TOTALS	4716,648	0
18 E.P.S. RATES	5,672	6,405

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2006	860.0	538.0	1,398.0		
	OCTOBER 2006	797.0	544.0	1,341.0		
	APRIL 2007	801.0	531.0	1,332.0		
	OCTOBER 2007	795.0	526.0	1,321.0		
	APRIL 2008	804.0	511.0	1,315.0		
	OCTOBER 2008	767.0	515.0	1,282.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	785.5 +	18.50	X	5,672.00	= 4,560,288.00
	9-12 PUPILS	513.0 +	0.00	X	6,405.00	= 3,285,765.00
	ADULT EDUC. COURSES AT .1	2.0		X	6,405.00	= 12,810.00
	K-8 EQUIV. INSTR. PUPILS	1.250		X	5,672.00	= 7,090.00
	9-12 EQUIV. INSTR. PUPILS	0.125		X	6,405.00	= 800.63
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .4537	356.4	X .15	X	5,672.00	= 303,225.12
	9-12 DISADVANTAGED @ .4537	232.7	X .15	X	6,405.00	= 223,566.53
	K-8 LIMITED ENGLISH PROF.	4.0	X .700	X	5,672.00	= 15,881.60
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	6,405.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	785.5		X	41.00	= 32,205.50
	9-12 STUDENT ASSESSMENT	513.0		X	41.00	= 21,033.00
	K-8 TECHNOLOGY RESOURCES	785.5		X	93.00	= 73,051.50
	9-12 TECHNOLOGY RESOURCES	513.0		X	281.00	= 144,153.00
	K-2 PUPILS	224.5	X .10	X	5,672.00	= 127,336.40
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 62,348.83
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					8,869,555.11
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					8,603,468.45
30	ADJUSTED TOTAL OPERATING ALLOCATION					8,603,468.45

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2007-08	111,356.03	X	102.90%	=	114,585.35
32	SPECIAL EDUCATION - EPS ALLOCATION					1,936,427.44
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2007-08	0.00	X	102.90%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					894,379.16
36	TRANSPORTATION (BUS PURCHASES) FOR 2008-09					126,760.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					3,072,151.95
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					11,675,620.40

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 2008-09 - S.A.D. 72				0.00
43A	APPROVED LEASE PURCHASES FOR 2008-09 - S.A.D. 72				0.00
44	INSURED VALUE FACTOR FOR 2007-08 - S.A.D. 72				93,371.63
47	TOTAL DEBT SERVICE ALLOCATION				93,371.63
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				11,768,992.03

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION			TOTAL ALLOCATION	LOCAL CONTRIBUTION	
	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	DEBT ALLOCATION	TOWN ALLOCATION
BROWNFIELD	228.0	17.57%	2,067,811.90	0.00	2,067,811.90
DENMARK	163.5	12.60%	1,482,893.00	0.00	1,482,893.00
FRYEBURG	584.0	45.01%	5,297,223.31	0.00	5,297,223.31
LOVELL	183.0	14.10%	1,659,427.88	0.00	1,659,427.88
STONEHAM	25.5	1.97%	231,849.14	0.00	231,849.14
STOW	54.0	4.16%	489,590.07	0.00	489,590.07
SWEDEN	59.5	4.59%	540,196.73	0.00	540,196.73
TOTAL	1,297.5				11,768,992.03

	2008 STATE VALUATION X	MILL EXPECTATION =	TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
BROWNFIELD	158,150,000	6.690	1,058,023.50		2,067,811.90	1,058,023.50	13.76%	6.69M
DENMARK	278,250,000	6.690	1,861,492.50		1,482,893.00	1,482,893.00	19.29%	5.33M
FRYEBURG	368,350,000	6.690	2,464,261.50		5,297,223.31	2,464,261.50	32.05%	6.69M
LOVELL	526,350,000	6.690	3,521,281.50		1,659,427.88	1,659,427.88	21.58%	3.15M
STONEHAM	61,500,000	6.690	411,435.00		231,849.14	231,849.14	3.02%	3.77M
STOW	41,250,000	6.690	275,962.50		489,590.07	275,962.50	3.59%	6.69M
SWEDEN	77,250,000	6.690	516,802.50		540,196.73	516,802.50	6.71%	6.69M
TOTAL	1,511,100,000		10,109,259.00		11,768,992.03	7,689,220.02	100.00%	5.09M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	11,768,992.03	7,689,220.02	4,079,772.01
49D MINIMUM SPECIAL ED ADJUSTMENT FOR TOWNS IN A SAD/CSD/RSU/AOS		243,990.00-	243,990.00
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	11,768,992.03	7,445,230.02	4,323,762.01
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			500.00
59B REGIONALIZATION AND EFFICIENCY ASSISTANCE			0.00
59C LESS AMOUNT TO BE PAID BY FEDERAL ARRA TITLE XIV STABILIZATION FUNDS			232,200.00
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			4,092,062.01
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 65.33% STATE SHARE % = 34.67%			
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 65.23% STATE SHARE % = 34.77%			
63 FYI: 100% E.P.S. TOTAL ALLOCATION	12,035,078.69		

***** WARRANT ARTICLE *****					
F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN	MSE ADJ. LINE 49D	TOTAL ALLOCATION	LOCAL CONTRIBUTION	PERCENT	MILLS
BROWNFIELD		2,067,811.90	1,058,023.50	14.21%	6.69
DENMARK	243,990.00	1,482,893.00	1,238,903.00	16.64%	4.45
FRYEBURG		5,297,223.31	2,464,261.50	33.10%	6.69
LOVELL		1,659,427.88	1,659,427.88	22.29%	3.15
STONEHAM		231,849.14	231,849.14	3.11%	3.77
STOW		489,590.07	275,962.50	3.71%	6.69
SWEDEN		540,196.73	516,802.50	6.94%	6.69
TOTAL	243,990.00	11,768,992.03	7,445,230.02	100.00%	4.93

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	341,005.16	358,163.50	0.00	0.00
August	341,005.16	358,163.50	0.00	0.00
September	341,005.16	0.00	0.00	0.00
October	341,005.16	716,327.00	0.00	0.00
November	341,005.16	358,163.50	0.00	0.00
December	341,005.16	358,163.50	0.00	0.00
Janurary	341,005.16	358,163.50	0.00	0.00
February	341,005.16	316,983.50	0.00	0.00
March	341,005.16	316,983.50	0.00	0.00
April	341,005.16	316,983.50	0.00	0.00
May	341,005.16	316,983.50	0.00	0.00
June	341,005.25	316,983.51	0.00	0.00
Total	4,092,062.01	4,092,062.01	0.00	0.00