

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 72

2010-11

572 - 572

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2009)	501	308	809	0	809
10 ATTENDING PUPILS (OCTOBER 2009)	512	284	796	0	796
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2009	506.5	296.0	802.5 (100%)	0.0 (0%)	802.5

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	29.8 (17:1)	18.5 (16:1)	0.0 (15:1)	=	48.3 /	63.7 =	=	.76 X	3187,843 =	=	2422,761	0
B. GUIDANCE	1.4 (350:1)	0.8 (350:1)	0.0 (250:1)	=	2.2 /	4.0 =	=	.55 X	209,177 =	=	115,047	0
C. LIBRARIANS	0.6 (800:1)	0.4 (800:1)	0.0 (800:1)	=	1.0 /	0.9 =	=	1.11 X	43,814 =	=	48,634	0
D. HEALTH	0.6 (800:1)	0.4 (800:1)	0.0 (800:1)	=	1.0 /	1.0 =	=	1.00 X	52,703 =	=	52,703	0
E. EDUCATION TECHS	5.1 (100:1)	3.0 (100:1)	0.0 (250:1)	=	8.1 /	12.0 =	=	.68 X	232,430 =	=	158,052	0
F. LIBRARY TECHS	1.0 (500:1)	0.6 (500:1)	0.0 (500:1)	=	1.6 /	1.5 =	=	1.07 X	30,188 =	=	32,301	0
G. CLERICAL	2.5 (200:1)	1.5 (200:1)	0.0 (200:1)	=	4.0 /	5.0 =	=	.80 X	157,139 =	=	125,711	0
H. SCHOOL ADMIN.	1.7 (305:1)	1.0 (305:1)	0.0 (315:1)	=	2.7 /	5.0 =	=	.54 X	370,749 =	=	200,204	0

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	36	36	28,890	0
B. Supplies and Equipment	337	466	270,443	0
C. Professional Development	57	57	45,743	0
D. Instructional Leadership Support	24	24	19,260	0
E. Co- and Extra-Curricular Student	33	111	26,483	0
F. System Administration/Support	215	215	172,538	0
G. Operations & Maintenance	986	1,172	791,265	0

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	501,438	0
B. Education & Library Technicians	36.00%	68,527	0
C. Clerical	29.00%	36,456	0
D. School Administrators	14.00%	28,029	0

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.94)	-229,125	0
16 Adjustment for Title I Revenues	-238,343	0

17 TOTALS	4677,016	0
18 E.P.S. RATES	5,828	6,566

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 72

2010-11

572 - 572

=====

A. OPERATING COST ALLOCATIONS

```
-----
```

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	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		
	APRIL 2009	761.0	499.0	1,260.0		
	OCTOBER 2009	760.0	484.0	1,244.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	760.5 +	20.83	X	5,828.00	= 4,553,591.24
	9-12 PUPILS	491.5 +	0.00	X	6,566.00	= 3,227,189.00
	ADULT EDUC. COURSES AT .1	9.8		X	6,566.00	= 64,346.80
	K-8 EQUIV. INSTR. PUPILS	0.750		X	5,828.00	= 4,371.00
	9-12 EQUIV. INSTR. PUPILS	0.375		X	6,566.00	= 2,462.25
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .4789	364.2	X .15	X	5,828.00	= 318,383.64
	9-12 DISADVANTAGED @ .4789	235.4	X .15	X	6,566.00	= 231,845.46
	K-8 LIMITED ENGLISH PROF.	6.0	X .700	X	5,828.00	= 24,477.60
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	6,566.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	760.5		X	42.00	= 31,941.00
	9-12 STUDENT ASSESSMENT	491.5		X	42.00	= 20,643.00
	K-8 TECHNOLOGY RESOURCES	760.5		X	95.00	= 72,247.50
	9-12 TECHNOLOGY RESOURCES	491.5		X	288.00	= 141,552.00
	K-2 PUPILS	247.5	X .10	X	5,828.00	= 144,243.00
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 57,794.37
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					8,895,087.86
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					8,628,235.22
30	ADJUSTED TOTAL OPERATING ALLOCATION					8,628,235.22

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 72

2010-11

572 - 572

=====

B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2008-09	66,933.53	X	102.50%	=	68,606.87
32	SPECIAL EDUCATION - EPS ALLOCATION					1,830,759.21
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2008-09	0.00	X	102.50%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					916,738.64
36	TRANSPORTATION (BUS PURCHASES) FOR 2009-10					137,998.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					2,954,102.72
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					11,582,337.94

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 2009-10 - S.A.D. 72				0.00
43A	APPROVED LEASE PURCHASES FOR 2009-10 - S.A.D. 72				0.00
44	INSURED VALUE FACTOR FOR 2008-09 - S.A.D. 72				241,626.95
47	TOTAL DEBT SERVICE ALLOCATION				241,626.95
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				11,823,964.89

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 72

2010-11

572 - 572

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
BROWNFIELD	212.0	16.95%	2,004,162.05	0.00
DENMARK	156.5	12.51%	1,479,178.01	0.00
FRYEBURG	572.0	45.72%	5,405,916.75	0.00
LOVELL	181.0	14.47%	1,710,927.72	0.00
STONEHAM	22.5	1.80%	212,831.37	0.00
STOW	52.5	4.20%	496,606.53	0.00
SWEDEN	54.5	4.35%	514,342.47	0.00
 TOTAL	 1,251.0			 11,823,964.90

	2009 STATE VALUATION X	MILL EXPECTATION	=	TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
BROWNFIELD	168,550,000	6.900		1,162,995.00		2,004,162.05	1,162,995.00	14.45%	6.90M
DENMARK	291,000,000	6.900		2,007,900.00		1,479,178.01	1,479,178.01	18.38%	5.08M
FRYEBURG	382,850,000	6.900		2,641,665.00		5,405,916.75	2,641,665.00	32.83%	6.90M
LOVELL	564,150,000	6.900		3,892,635.00		1,710,927.72	1,710,927.72	21.26%	3.03M
STONEHAM	70,100,000	6.900		483,690.00		212,831.37	212,831.37	2.64%	3.04M
STOW	47,050,000	6.900		324,645.00		496,606.53	324,645.00	4.03%	6.90M
SWEDEN	82,350,000	6.900		568,215.00		514,342.47	514,342.47	6.41%	6.25M
 TOTAL	 1,606,050,000			 11,081,745.00		 11,823,964.90	 8,046,584.57	100.00%	 5.01M

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 72

2010-11

572 - 572

SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	296,217.46	295,977.63	0.00	0.00
August	296,217.46	295,977.63	0.00	0.00
September	296,217.46	295,977.63	0.00	0.00
October	296,217.46	295,977.63	0.00	0.00
November	296,217.46	295,977.63	0.00	0.00
December	296,217.46	295,977.63	0.00	0.00
Janurary	296,217.46	295,977.64	0.00	0.00
February	296,217.46	295,977.64	0.00	0.00
March	296,217.46	295,977.64	0.00	0.00
April	296,217.46	295,977.64	0.00	0.00
May	296,217.46	298,615.72	0.00	0.00
June	296,217.46	296,217.46	0.00	0.00
Total	3,554,609.52	3,554,609.52	0.00	0.00