

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 72 / MSAD 72

2011-12

572 - 572

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2010)	509	279	788	0	788
10 ATTENDING PUPILS (OCTOBER 2010)	507	278	785	0	785
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2010	508.0	278.5	786.5 (100%)	0.0 (0%)	786.5

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	29.9 (17:1)	17.4 (16:1)	0.0 (15:1)	=	47.3 /	60.2 =	=	.79 X	3133,078 =	=	2475,132	0
B. GUIDANCE	1.5 (350:1)	0.8 (350:1)	0.0 (250:1)	=	2.3 /	4.8 =	=	.48 X	240,418 =	=	115,401	0
C. LIBRARIANS	0.6 (800:1)	0.3 (800:1)	0.0 (800:1)	=	0.9 /	1.0 =	=	.90 X	49,462 =	=	44,516	0
D. HEALTH	0.6 (800:1)	0.3 (800:1)	0.0 (800:1)	=	0.9 /	1.0 =	=	.90 X	53,546 =	=	48,191	0
E. EDUCATION TECHS	5.1 (100:1)	2.8 (100:1)	0.0 (250:1)	=	7.9 /	9.5 =	=	.83 X	191,091 =	=	158,606	0
F. LIBRARY TECHS	1.0 (500:1)	0.6 (500:1)	0.0 (500:1)	=	1.6 /	1.5 =	=	1.07 X	31,222 =	=	33,408	0
G. CLERICAL	2.5 (200:1)	1.4 (200:1)	0.0 (200:1)	=	3.9 /	5.0 =	=	.78 X	156,649 =	=	122,186	0
H. SCHOOL ADMIN.	1.7 (305:1)	0.9 (305:1)	0.0 (315:1)	=	2.6 /	4.0 =	=	.65 X	297,752 =	=	193,539	0

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	37	37	29,101	0
B. Supplies and Equipment	342	473	268,983	0
C. Professional Development	58	58	45,617	0
D. Instructional Leadership Support	24	24	18,876	0
E. Co- and Extra-Curricular Student	34	113	26,741	0
F. System Administration/Support	218	218	171,457	0
G. Operations & Maintenance	1,002	1,191	788,073	0

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	509,816	0
B. Education & Library Technicians	36.00%	69,125	0
C. Clerical	29.00%	35,434	0
D. School Administrators	14.00%	27,095	0

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.94)	-231,693	0
16 Adjustment for Title I Revenues	-34,879	0

17 TOTALS	4914,724	0
18 E.P.S. RATES	6,249	6,705

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 72 / MSAD 72

2011-12

572 - 572

=====

A. OPERATING COST ALLOCATIONS

```
-----
```

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	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		
	APRIL 2010	755.0	475.0	1,230.0		
	OCTOBER 2010	751.0	454.0	1,205.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	753.0 +	13.33	X	6,249.00	= 4,788,796.17
	9-12 PUPILS	464.5 +	0.00	X	6,705.00	= 3,114,472.50
	ADULT EDUC. COURSES AT .1	5.1		X	6,705.00	= 34,195.50
	K-8 EQUIV. INSTR. PUPILS	0.250		X	6,249.00	= 1,562.25
	9-12 EQUIV. INSTR. PUPILS	0.250		X	6,705.00	= 1,676.25
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .5047	380.0	X .15	X	6,249.00	= 356,193.00
	9-12 DISADVANTAGED @ .5047	234.4	X .15	X	6,705.00	= 235,747.80
	K-8 LIMITED ENGLISH PROF.	4.0	X .700	X	6,249.00	= 17,497.20
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	6,705.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	753.0		X	43.00	= 32,379.00
	9-12 STUDENT ASSESSMENT	464.5		X	43.00	= 19,973.50
	K-8 TECHNOLOGY RESOURCES	753.0		X	97.00	= 73,041.00
	9-12 TECHNOLOGY RESOURCES	464.5		X	293.00	= 136,098.50
	K-2 PUPILS	263.5	X .10	X	6,249.00	= 164,661.15
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 60,406.20
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					9,036,700.02
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					8,765,599.01
30	ADJUSTED TOTAL OPERATING ALLOCATION					8,765,599.01

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 72 / MSAD 72

2011-12

572 - 572

=====

B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2009-10	79,304.37	X	101.60%	=	80,573.24
32	SPECIAL EDUCATION - EPS ALLOCATION					1,646,142.66
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2009-10	0.00	X	101.60%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					864,453.28
36	TRANSPORTATION (BUS PURCHASES) FOR 2010-11					133,286.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					2,724,455.18
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					11,490,054.19

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 2010-11 - RSU 72 / MSAD 72				0.00
43A	APPROVED LEASE PURCHASES FOR 2010-11 - RSU 72 / MSAD 72				0.00
44	INSURED VALUE FACTOR FOR 2009-10 - RSU 72 / MSAD 72				280,873.62
47	TOTAL DEBT SERVICE ALLOCATION				280,873.62
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				11,770,927.81

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 72 / MSAD 72

2011-12

572 - 572

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION				TOTAL ALLOCATION	LOCAL CONTRIBUTION
	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+ DEBT ALLOCATION	= TOWN ALLOCATION
BROWNFIELD	198.5	16.31%	1,919,838.33	0.00	1,919,838.33
DENMARK	158.0	12.98%	1,527,866.43	0.00	1,527,866.43
FRYEBURG	545.0	44.78%	5,271,021.47	0.00	5,271,021.47
LOVELL	186.5	15.32%	1,803,306.14	0.00	1,803,306.14
STONEHAM	23.0	1.89%	222,470.54	0.00	222,470.54
STOW	54.0	4.44%	522,629.19	0.00	522,629.19
SWEDEN	52.0	4.28%	503,795.71	0.00	503,795.71
TOTAL	1,217.0				11,770,927.81

	2010 STATE VALUATION	MILL EXPECTATION	TOWN CONTRIBUTION	OR TOWN ALLOCATION			
BROWNFIELD	176,350,000	7.470	1,317,334.50	1,919,838.33	1,317,334.50	15.26%	7.47M
DENMARK	302,300,000	7.470	2,258,181.00	1,527,866.43	1,527,866.43	17.70%	5.05M
FRYEBURG	387,350,000	7.470	2,893,504.50	5,271,021.47	2,893,504.50	33.51%	7.47M
LOVELL	547,950,000	7.470	4,093,186.50	1,803,306.14	1,803,306.14	20.89%	3.29M
STONEHAM	79,600,000	7.470	594,612.00	222,470.54	222,470.54	2.58%	2.79M
STOW	48,900,000	7.470	365,283.00	522,629.19	365,283.00	4.23%	7.47M
SWEDEN	87,050,000	7.470	650,263.50	503,795.71	503,795.71	5.83%	5.79M
TOTAL	1,629,500,000		12,172,365.00	11,770,927.81	8,633,560.82	100.00%	5.30M

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

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 72 / MSAD 72

2011-12

572 - 572

E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION

49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	11,770,927.81	8,633,560.82	3,137,366.99
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	11,770,927.81	8,633,560.82	3,137,366.99
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
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			3,137,366.99
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 73.35%		STATE SHARE % = 26.65%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 73.35%		STATE SHARE % = 26.65%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	12,042,028.82		

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

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 72 / MSAD 72

2011-12

572 - 572

SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	261,447.24	261,447.24	0.00	0.00
August	261,447.24	261,447.25	0.00	0.00
September	261,447.24	261,447.25	0.00	0.00
October	261,447.24	261,447.25	0.00	0.00
November	261,447.24	261,447.25	0.00	0.00
December	261,447.24	261,447.25	0.00	0.00
Janurary	261,447.24	261,447.25	0.00	0.00
February	261,447.24	261,447.25	0.00	0.00
March	261,447.24	261,447.25	0.00	0.00
April	261,447.24	261,447.25	0.00	0.00
May	261,447.24	261,447.25	0.00	0.00
June	261,447.35	261,447.25	0.00	0.00
Total	3,137,366.99	3,137,366.99	0.00	0.00