

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 72

2007-08

572 - 572

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2006)	540	360	900	0	900
10 ATTENDING PUPILS (OCTOBER 2006)	506	344	850	0	850
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2006	523.0	352.0	875.0 (100%)	0.0 (0%)	875.0

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	30.8 (17:1)	22.0 (16:1)	0.0 (15:1)	=	52.8 /	60.8 =	=	.87 X	2824,552 =	=	2457,360	0
B. GUIDANCE	1.5 (350:1)	1.0 (350:1)	0.0 (250:1)	=	2.5 /	4.6 =	=	.54 X	219,408 =	=	118,480	0
C. LIBRARIANS	0.7 (800:1)	0.4 (800:1)	0.0 (800:1)	=	1.1 /	2.0 =	=	.55 X	85,315 =	=	46,923	0
D. HEALTH	0.7 (800:1)	0.4 (800:1)	0.0 (800:1)	=	1.1 /	2.0 =	=	.55 X	94,933 =	=	52,213	0
E. EDUCATION TECHS	5.2 (100:1)	3.5 (100:1)	0.0 (250:1)	=	8.7 /	12.0 =	=	.73 X	216,682 =	=	158,178	0
F. LIBRARY TECHS	1.0 (500:1)	0.7 (500:1)	0.0 (500:1)	=	1.7 /	1.0 =	=	1.70 X	19,540 =	=	33,218	0
G. CLERICAL	2.6 (200:1)	1.8 (200:1)	0.0 (200:1)	=	4.4 /	4.9 =	=	.90 X	143,266 =	=	128,939	0
H. SCHOOL ADMIN.	1.7 (305:1)	1.2 (305:1)	0.0 (315:1)	=	2.9 /	5.0 =	=	.58 X	328,851 =	=	190,734	0

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	33	33	28,875	0
B. Supplies and Equipment	311	430	272,125	0
C. Professional Development	52	52	45,500	0
D. Instructional Leadership Support	21	21	18,375	0
E. Co- and Extra-Curricular Student	30	102	26,250	0
F. System Administration/Support	359	356	314,125	0
G. Operations & Maintenance	956	1,136	836,500	0

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	508,245	0
B. Education & Library Technicians	36.00%	68,903	0
C. Clerical	29.00%	37,392	0
D. School Administrators	14.00%	26,703	0

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.94)	-231,369	0
16 Adjustment for Title I Revenues	-200,280	0

17 TOTALS	4937,388	0
18 E.P.S. RATES	5,643	6,217

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A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2004	884.0	503.0	1,387.0		
	OCTOBER 2004	889.0	537.0	1,426.0		
	APRIL 2005	907.0	521.0	1,428.0		
	OCTOBER 2005	857.0	563.0	1,420.0		
	APRIL 2006	860.0	538.0	1,398.0		
	OCTOBER 2006	797.0	544.0	1,341.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X	SAU EPS RATES	
	K-8 PUPILS	828.5 +	37.16	X	5,643.00	= 4,884,919.38
	9-12 PUPILS	541.0 +	0.00	X	6,217.00	= 3,363,397.00
	ADULT EDUC. COURSES AT .1	0.0		X	6,217.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,643.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	1.000		X	6,217.00	= 6,217.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .3890	322.3	X .15	X	5,643.00	= 272,810.84
	9-12 DISADVANTAGED @ .3890	210.4	X .15	X	6,217.00	= 196,208.52
	K-8 LIMITED ENGLISH PROF.	8.0	X .500	X	5,643.00	= 22,572.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .500	X	6,217.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	828.5		X	40.00	= 33,140.00
	9-12 STUDENT ASSESSMENT	541.0		X	40.00	= 21,640.00
	K-8 TECHNOLOGY RESOURCES	828.5		X	87.00	= 72,079.50
	9-12 TECHNOLOGY RESOURCES	541.0		X	265.00	= 143,365.00
	K-2 PUPILS	220.0	X .10	X	5,643.00	= 124,146.00
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 63,666.18
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					9,204,161.42
	OPERATING ALLOCATION WITH EPS TRANSITION AT 95.00 %					8,743,953.34
30	ADJUSTED TOTAL OPERATING ALLOCATION					8,743,953.34

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2005-06	45,830.00	X	102.90%	=	47,159.07
32	SPECIAL EDUCATION - EPS ALLOCATION					2,083,258.00
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2005-06	0.00	X	102.90%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					844,677.49
36	TRANSPORTATION (BUS PURCHASES) FOR 2006-07					204,825.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					3,179,919.56
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					11,923,872.90

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE NAME OF PROJECT	PRINCIPAL	INTEREST		
	11/01/07 NEW MIDDLE SCHOOL IN FRYE	200,387.50	7,849.47		208,236.97
	11/01/07 ELEM SCHOOL AND SUNCOOK A	200,000.00	0.00		200,000.00
	05/01/08 ELEM SCHOOL AND SUNCOOK A	0.00	7,700.00		7,700.00
42	TOTAL PRINCIPAL & INTEREST	400,387.50	15,549.47		415,936.97
43	APPROVED LEASES FOR 2006-07				0.00
43A	APPROVED LEASE PURCHASES FOR 2006-07				0.00
44	INSURED VALUE FACTOR FOR 2005-06				441,654.00
47	TOTAL DEBT SERVICE ALLOCATION				857,590.97
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				12,781,463.87

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

TOTAL ALLOCATION LOCAL CONTRIBUTION

	AVG. CAL. YEAR PUPILS	2006 STATE VALUATION X	MILL EXPECTATION =	LOCAL CONTRIBUTION	OR	TOTAL ALLOCATION					
BROWNFIELD	239.5	17.51%	120,800,000	7.44		898,752.00		2,238,034.32	898,752.00	11.80%	7.44M
DENMARK	191.5	14.00%	235,750,000	7.44		1,753,980.00		1,789,404.94	1,753,980.00	23.03%	7.44M
FRYEBURG	607.0	44.39%	295,050,000	7.44		3,406,404.00		5,673,691.81	2,195,172.00	28.82%	7.44M
LOVELL	197.5	14.44%	457,850,000	7.44		270,967.03		1,845,643.38	1,845,643.38	24.23%	4.03M
STONEHAM	29.0	2.12%	50,700,000	7.44		270,967.03		270,967.03	270,967.03	3.56%	5.34M
STOW	51.5	3.77%	32,750,000	7.44		243,660.00		481,861.19	243,660.00	3.20%	7.44M
SWEDEN	51.5	3.77%	54,800,000	7.44		407,712.00		481,861.19	407,712.00	5.36%	7.44M

TOTAL	1,367.5	1,247,700,000	9,282,888.00	12,781,463.86	7,615,886.41	100.00%	6.10M
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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	12,781,463.87	7,615,886.41	5,165,577.46
49D MINIMUM SPECIAL ED ADJUSTMENT FOR TOWNS IN A SAD/CSD		37,099.00-	37,099.00
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	12,781,463.87	7,578,787.41	5,202,676.46
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
57 LESS ADJUSTMENT FOR LAPTOP AGREEMENT			0.00
58F EPS TRANSITION ADJUSTMENT PER 20-A MRSA SECTION 15686			0.00
58G LIMITATION OF INCREASES ADJUSTMENT - 15%			0.00
59A MINIMUM TEACHER SALARY ADJUSTMENT			6,044.00
59B REGIONALIZATION AND EFFICIENCY ASSISTANCE			0.00
60 ADJUSTED STATE CONTRIBUTION			5,208,720.46
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 59.59% STATE SHARE % = 40.41%			
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 59.25% STATE SHARE % = 40.75%			
63 FYI: 100% E.P.S. TOTAL ALLOCATION	13,241,671.95		

F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN	MSE ADJ. LINE 49D	TOTAL ALLOCATION	LOCAL CONTRIBUTION	PERCENT	MILLS
BROWNFIELD		2,238,034.32	898,752.00	11.86%	7.44
DENMARK		1,789,404.94	1,753,980.00	23.14%	7.44
FRYEBURG		5,673,691.81	2,195,172.00	28.96%	7.44
LOVELL		1,845,643.38	1,845,643.38	24.35%	4.03
STONEHAM	37,099.00	270,967.03	233,868.03	3.09%	4.61
STOW		481,861.19	243,660.00	3.22%	7.44
SWEDEN		481,861.20	407,712.00	5.38%	7.44
TOTAL	37,099.00	12,781,463.87	7,578,787.41	100.00%	6.07