

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 72

2008-09

572 - 572

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2007)	517	346	863	0	863
10 ATTENDING PUPILS (OCTOBER 2007)	502	343	845	0	845
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2007	509.5	344.5	854.0 (100%)	0.0 (0%)	854.0

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	30.0 (17:1)	21.5 (16:1)	0.0 (15:1)	=	51.5	/	63.5	=	.81 X	2959,010	=	2396,798	0
B. GUIDANCE	1.5 (350:1)	1.0 (350:1)	0.0 (250:1)	=	2.5	/	5.0	=	.50 X	244,179	=	122,090	0
C. LIBRARIANS	0.6 (800:1)	0.4 (800:1)	0.0 (800:1)	=	1.0	/	2.0	=	.50 X	87,845	=	43,923	0
D. HEALTH	0.6 (800:1)	0.4 (800:1)	0.0 (800:1)	=	1.0	/	2.0	=	.50 X	97,687	=	48,844	0
E. EDUCATION TECHS	5.1 (100:1)	3.4 (100:1)	0.0 (250:1)	=	8.5	/	11.2	=	.76 X	207,474	=	157,680	0
F. LIBRARY TECHS	1.0 (500:1)	0.7 (500:1)	0.0 (500:1)	=	1.7	/	1.0	=	1.70 X	20,107	=	34,182	0
G. CLERICAL	2.5 (200:1)	1.7 (200:1)	0.0 (200:1)	=	4.2	/	5.0	=	.84 X	151,089	=	126,915	0
H. SCHOOL ADMIN.	1.7 (305:1)	1.1 (305:1)	0.0 (315:1)	=	2.8	/	5.0	=	.56 X	338,386	=	189,496	0

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	34	34	29,036	0
B. Supplies and Equipment	320	442	273,280	0
C. Professional Development	54	54	46,116	0
D. Instructional Leadership Support	22	22	18,788	0
E. Co- and Extra-Curricular Student	31	105	26,474	0
F. System Administration/Support	204	204	174,216	0
G. Operations & Maintenance	935	1,111	798,490	0

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	496,214	0
B. Education & Library Technicians	36.00%	69,070	0
C. Clerical	29.00%	36,805	0
D. School Administrators	14.00%	26,529	0

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.94)	-226,654	0
16 Adjustment for Title I Revenues	-113,389	0

17 TOTALS	4774,901	0
18 E.P.S. RATES	5,591	6,190

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 72

2008-09

572 - 572

=====

A. OPERATING COST ALLOCATIONS

```
-----
```

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	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		
	APRIL 2007	801.0	531.0	1,332.0		
	OCTOBER 2007	795.0	526.0	1,321.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	798.0 +	38.16	X	5,591.00	= 4,674,970.56
	9-12 PUPILS	528.5 +	0.00	X	6,190.00	= 3,271,415.00
	ADULT EDUC. COURSES AT .1	0.0		X	6,190.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	1.625		X	5,591.00	= 9,085.38
	9-12 EQUIV. INSTR. PUPILS	0.000		X	6,190.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .4226	337.2	X .15	X	5,591.00	= 282,792.78
	9-12 DISADVANTAGED @ .4226	223.3	X .15	X	6,190.00	= 207,334.05
	K-8 LIMITED ENGLISH PROF.	7.0	X .700	X	5,591.00	= 27,395.90
	9-12 LIMITED ENGLISH PROF.	2.0	X .700	X	6,190.00	= 8,666.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	798.0		X	40.00	= 31,920.00
	9-12 STUDENT ASSESSMENT	528.5		X	40.00	= 21,140.00
	K-8 TECHNOLOGY RESOURCES	798.0		X	90.00	= 71,820.00
	9-12 TECHNOLOGY RESOURCES	528.5		X	273.00	= 144,280.50
	K-2 PUPILS	211.5	X .10	X	5,591.00	= 118,249.65
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 65,398.92
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					8,934,468.74
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					8,666,434.67
30	ADJUSTED TOTAL OPERATING ALLOCATION					8,666,434.67

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

S.A.D. 72

2008-09

572 - 572

=====

B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2006-07	48,717.56	X	102.90%	=	50,130.37
32	SPECIAL EDUCATION - EPS ALLOCATION					1,698,393.44
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2006-07	0.00	X	102.90%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					825,714.48
36	TRANSPORTATION (BUS PURCHASES) FOR 2007-08					124,530.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					2,698,768.29
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					11,365,202.96

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE NAME OF PROJECT	PRINCIPAL	INTEREST	
	SAD 72			
	11/01/08 ELEM SCHOOL AND SUNCOOK ADDITION	200,000.00	5,534.84	205,534.84
42	TOTAL PRINCIPAL & INTEREST	200,000.00	5,534.84	205,534.84
43	APPROVED LEASES FOR 2007-08 - S.A.D. 72			0.00
43A	APPROVED LEASE PURCHASES FOR 2007-08 - S.A.D. 72			0.00
44	INSURED VALUE FACTOR FOR 2006-07 - S.A.D. 72			91,811.80
47	TOTAL DEBT SERVICE ALLOCATION			297,346.64
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)			11,662,549.60

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 72

2008-09

572 - 572

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION				TOTAL ALLOCATION	LOCAL CONTRIBUTION
	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+ DEBT ALLOCATION	= TOWN ALLOCATION
BROWNFIELD	231.0	17.45%	2,035,114.91	0.00	2,035,114.91
DENMARK	186.0	14.05%	1,638,588.22	0.00	1,638,588.22
FRYEBURG	587.0	44.34%	5,171,174.49	0.00	5,171,174.49
LOVELL	182.5	13.78%	1,607,099.33	0.00	1,607,099.33
STONEHAM	31.0	2.34%	272,903.66	0.00	272,903.66
STOW	51.0	3.85%	449,008.16	0.00	449,008.16
SWEDEN	55.5	4.19%	488,660.83	0.00	488,660.83
TOTAL	1,324.0				11,662,549.60

	2007 STATE VALUATION	MILL EXPECTATION	TOWN CONTRIBUTION	OR TOWN ALLOCATION			
BROWNFIELD	135,250,000	6.790	918,347.50	2,035,114.91	918,347.50	12.41%	6.79M
DENMARK	258,600,000	6.790	1,755,894.00	1,638,588.22	1,638,588.22	22.15%	6.34M
FRYEBURG	330,750,000	6.790	2,245,792.50	5,171,174.49	2,245,792.50	30.35%	6.79M
LOVELL	480,550,000	6.790	3,262,934.50	1,607,099.33	1,607,099.33	21.72%	3.34M
STONEHAM	54,450,000	6.790	369,715.50	272,903.66	272,903.66	3.69%	5.01M
STOW	36,950,000	6.790	250,890.50	449,008.16	250,890.50	3.39%	6.79M
SWEDEN	68,500,000	6.790	465,115.00	488,660.83	465,115.00	6.29%	6.79M
TOTAL	1,365,050,000		9,268,689.50	11,662,549.60	7,398,736.71	100.00%	5.42M

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 72

2008-09

572 - 572

E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	11,662,549.60	7,398,736.71	4,263,812.89
49D MINIMUM SPECIAL ED ADJUSTMENT FOR TOWNS IN A SAD/CSD/RSU/AOS		59,336.00-	59,336.00
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	11,662,549.60	7,339,400.71	4,323,148.89
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			2,000.00
59B REGIONALIZATION AND EFFICIENCY ASSISTANCE			0.00
60 ADJUSTED STATE CONTRIBUTION			4,325,148.89
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 63.44% STATE SHARE % = 36.56%			
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 62.91% STATE SHARE % = 37.09%			
63 FYI: 100% E.P.S. TOTAL ALLOCATION	11,930,583.67		

***** WARRANT ARTICLE *****					
F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN	MSE ADJ. LINE 49D	TOTAL ALLOCATION	LOCAL CONTRIBUTION	PERCENT	MILLS
BROWNFIELD		2,035,114.91	918,347.50	12.51%	6.79
DENMARK	50,865.00	1,638,588.22	1,587,723.22	21.63%	6.14
FRYEBURG		5,171,174.49	2,245,792.50	30.60%	6.79
LOVELL		1,607,099.33	1,607,099.33	21.90%	3.34
STONEHAM	8,471.00	272,903.66	264,432.66	3.60%	4.86
STOW		449,008.16	250,890.50	3.42%	6.79
SWEDEN		488,660.83	465,115.00	6.34%	6.79
TOTAL	59,336.00	11,662,549.60	7,339,400.71	100.00%	5.38

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

S.A.D. 72

2008-09

572 - 572

SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	343,301.17	355,723.42	0.00	0.00
August	343,301.17	355,723.42	0.00	0.00
September	343,301.17	0.00	0.00	0.00
October	343,301.17	0.00	0.00	0.00
November	343,301.17	1,067,170.26	205,534.84	205,534.84
December	343,301.17	355,723.42	0.00	0.00
Janurary	343,301.17	356,890.04	0.00	0.00
February	343,301.17	325,676.69	0.00	0.00
March	343,301.17	325,676.70	0.00	0.00
April	343,301.17	325,676.70	0.00	0.00
May	343,301.17	325,676.70	0.00	0.00
June	343,301.18	325,676.70	0.00	0.00
Total	4,119,614.05	4,119,614.05	205,534.84	205,534.84