

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 68

2008-09

568 - 568

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2007)	481	270	751	0	751
10 ATTENDING PUPILS (OCTOBER 2007)	469	270	739	0	739
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2007	475.0	270.0	745.0 (100%)	0.0 (0%)	745.0

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	27.9 (17:1)	16.9 (16:1)	0.0 (15:1)	=	44.8 /	50.0 =		.90 X	2248,531 =		2023,678	0
B. GUIDANCE	1.4 (350:1)	0.8 (350:1)	0.0 (250:1)	=	2.2 /	3.0 =		.73 X	126,259 =		92,169	0
C. LIBRARIANS	0.6 (800:1)	0.3 (800:1)	0.0 (800:1)	=	0.9 /	1.0 =		.90 X	33,054 =		29,749	0
D. HEALTH	0.6 (800:1)	0.3 (800:1)	0.0 (800:1)	=	0.9 /	1.0 =		.90 X	49,969 =		44,972	0
E. EDUCATION TECHS	4.8 (100:1)	2.7 (100:1)	0.0 (250:1)	=	7.5 /	3.3 =		2.27 X	48,757 =		110,678	0
F. LIBRARY TECHS	1.0 (500:1)	0.5 (500:1)	0.0 (500:1)	=	1.5 /	1.0 =		1.50 X	16,732 =		25,098	0
G. CLERICAL	2.4 (200:1)	1.4 (200:1)	0.0 (200:1)	=	3.8 /	4.9 =		.78 X	131,051 =		102,220	0
H. SCHOOL ADMIN.	1.6 (305:1)	0.9 (305:1)	0.0 (315:1)	=	2.5 /	2.0 =		1.25 X	140,751 =		175,939	0

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	34	34	25,330	0
B. Supplies and Equipment	320	442	238,400	0
C. Professional Development	54	54	40,230	0
D. Instructional Leadership Support	22	22	16,390	0
E. Co- and Extra-Curricular Student	31	105	23,095	0
F. System Administration/Support	204	204	151,980	0
G. Operations & Maintenance	935	1,111	696,575	0

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	416,208	0
B. Education & Library Technicians	36.00%	48,879	0
C. Clerical	29.00%	29,644	0
D. School Administrators	14.00%	24,631	0

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.95)	-157,459	0
16 Adjustment for Title I Revenues	-210,749	0

17 TOTALS	3947,655	0
18 E.P.S. RATES	5,299	6,191

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 68

2008-09

568 - 568

A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2005	755.0	371.0	1,126.0		
	OCTOBER 2005	750.0	367.0	1,117.0		
	APRIL 2006	754.0	359.0	1,113.0		
	OCTOBER 2006	716.0	356.0	1,072.0		
	APRIL 2007	739.0	343.0	1,082.0		
	OCTOBER 2007	722.0	325.0	1,047.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X	SAU EPS RATES	
	K-8 PUPILS	730.5 +	8.83	X	5,299.00	= 3,917,709.67
	9-12 PUPILS	334.0 +	0.00	X	6,191.00	= 2,067,794.00
	ADULT EDUC. COURSES AT .1	5.0		X	6,191.00	= 30,955.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,299.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.500		X	6,191.00	= 3,095.50
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .6357	464.4	X .15	X	5,299.00	= 369,128.34
	9-12 DISADVANTAGED @ .6357	212.3	X .15	X	6,191.00	= 197,152.40
	K-8 LIMITED ENGLISH PROF.	2.0	X .700	X	5,299.00	= 7,418.60
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	6,191.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	730.5		X	40.00	= 29,220.00
	9-12 STUDENT ASSESSMENT	334.0		X	40.00	= 13,360.00
	K-8 TECHNOLOGY RESOURCES	730.5		X	90.00	= 65,745.00
	9-12 TECHNOLOGY RESOURCES	334.0		X	273.00	= 91,182.00
	K-2 PUPILS	210.0	X .10	X	5,299.00	= 111,279.00
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 34,749.76
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					6,938,789.27
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					6,730,625.59
30	ADJUSTED TOTAL OPERATING ALLOCATION					6,730,625.59

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 68

2008-09

568 - 568

=====

B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2006-07	7,980.56	X	102.90%	=	8,212.00
32	SPECIAL EDUCATION - EPS ALLOCATION					781,158.31
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2006-07	43,751.06	X	102.90%	=	45,019.84
35	TRANSPORTATION - EPS ALLOCATION					441,010.92
36	TRANSPORTATION (BUS PURCHASES) FOR 2007-08					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,275,401.07
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					8,006,026.66

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE NAME OF PROJECT	PRINCIPAL	INTEREST	
	SAD #68			
	11/01/08 ADDN RNV SEDOMOCHA MS	539,875.00	244,293.44	784,168.44
	05/01/09 ADDN RNV SEDOMOCHA MS	0.00	234,845.63	234,845.63
42	TOTAL PRINCIPAL & INTEREST	539,875.00	479,139.07	1,019,014.07
43	APPROVED LEASES FOR 2007-08 - S.A.D. 68			0.00
43A	APPROVED LEASE PURCHASES FOR 2007-08 - S.A.D. 68			0.00
44	INSURED VALUE FACTOR FOR 2006-07 - S.A.D. 68			53,004.10
47	TOTAL DEBT SERVICE ALLOCATION			1,072,018.17
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)			9,078,044.83

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 68

2008-09

568 - 568

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
		%		=
CHARLESTON	162.0	15.23%	1,382,586.23	0.00
DOVER-FOXCROFT	706.5	66.43%	6,030,545.18	0.00
MONSON	115.0	10.81%	981,336.65	0.00
SEBEC	80.0	7.53%	683,576.78	0.00
TOTAL	1,063.5			9,078,044.84

	2007 STATE VALUATION X	MILL EXPECTATION	= TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
CHARLESTON	55,050,000	6.790	373,789.50		1,382,586.23	373,789.50	13.71%	6.79M
DOVER-FOXCROFT	236,300,000	6.790	1,604,477.00		6,030,545.18	1,604,477.00	58.87%	6.79M
MONSON	54,000,000	6.790	366,660.00		981,336.65	366,660.00	13.45%	6.79M
SEBEC	56,050,000	6.790	380,579.50		683,576.78	380,579.50	13.97%	6.79M
TOTAL	401,400,000		2,725,506.00		9,078,044.84	2,725,506.00	100.00%	6.79M

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. 68

2008-09

568 - 568

E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION

49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	9,078,044.83	2,725,506.00	6,352,538.83
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	9,078,044.83	2,725,506.00	6,352,538.83
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
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			6,352,538.83
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 30.02%		STATE SHARE % = 69.98%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 30.02%		STATE SHARE % = 69.98%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	9,286,208.51		

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. 68

2008-09

568 - 568

SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	444,460.39	452,488.39	0.00	0.00
August	444,460.39	452,488.39	0.00	0.00
September	444,460.39	452,488.39	0.00	0.00
October	444,460.39	452,488.39	0.00	0.00
November	444,460.39	452,488.40	784,168.44	784,168.44
December	444,460.39	452,488.40	0.00	0.00
Janurary	444,460.39	452,488.40	0.00	0.00
February	444,460.39	433,221.20	0.00	0.00
March	444,460.39	433,221.20	0.00	0.00
April	444,460.39	433,221.20	0.00	0.00
May	444,460.39	433,221.20	234,845.63	234,845.63
June	444,460.47	433,221.20	0.00	0.00
Total	5,333,524.76	5,333,524.76	1,019,014.07	1,019,014.07