

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 68

2010-11

568 - 568

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2009)	410	261	671	0	671
10 ATTENDING PUPILS (OCTOBER 2009)	430	251	681	0	681
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2009	420.0	256.0	676.0 (100%)	0.0 (0%)	676.0

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	24.7 (17:1)	16.0 (16:1)	0.0 (15:1)	=	40.7 /	44.6 =	=	.91 X	2048,809 =	=	1864,416	0
B. GUIDANCE	1.2 (350:1)	0.7 (350:1)	0.0 (250:1)	=	1.9 /	2.0 =	=	.95 X	82,603 =	=	78,473	0
C. LIBRARIANS	0.5 (800:1)	0.3 (800:1)	0.0 (800:1)	=	0.8 /	1.0 =	=	.80 X	38,632 =	=	30,906	0
D. HEALTH	0.5 (800:1)	0.3 (800:1)	0.0 (800:1)	=	0.8 /	1.0 =	=	.80 X	44,156 =	=	35,325	0
E. EDUCATION TECHS	4.2 (100:1)	2.6 (100:1)	0.0 (250:1)	=	6.8 /	1.5 =	=	4.53 X	25,776 =	=	116,765	0
F. LIBRARY TECHS	0.8 (500:1)	0.5 (500:1)	0.0 (500:1)	=	1.3 /	0.8 =	=	1.63 X	13,128 =	=	21,399	0
G. CLERICAL	2.1 (200:1)	1.3 (200:1)	0.0 (200:1)	=	3.4 /	3.0 =	=	1.13 X	87,682 =	=	99,081	0
H. SCHOOL ADMIN.	1.4 (305:1)	0.8 (305:1)	0.0 (315:1)	=	2.2 /	2.0 =	=	1.10 X	155,376 =	=	170,914	0

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	36	36	24,336	0
B. Supplies and Equipment	337	466	227,812	0
C. Professional Development	57	57	38,532	0
D. Instructional Leadership Support	24	24	16,224	0
E. Co- and Extra-Curricular Student	33	111	22,308	0
F. System Administration/Support	215	215	145,340	0
G. Operations & Maintenance	986	1,172	666,536	0

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	381,733	0
B. Education & Library Technicians	36.00%	49,739	0
C. Clerical	29.00%	28,733	0
D. School Administrators	14.00%	23,928	0

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.95)	-146,287	0
16 Adjustment for Title I Revenues	-229,997	0

17 TOTALS	3666,214	0
18 E.P.S. RATES	5,423	6,566

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 68

2010-11

568 - 568

=====

A. OPERATING COST ALLOCATIONS

```
-----
```

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2007	739.0	343.0	1,082.0		
	OCTOBER 2007	722.0	325.0	1,047.0		
	APRIL 2008	702.0	310.0	1,012.0		
	OCTOBER 2008	644.0	334.0	978.0		
	APRIL 2009	651.0	325.0	976.0		
	OCTOBER 2009	663.0	333.0	996.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	657.0 +	29.83	X	5,423.00	= 3,724,679.09
	9-12 PUPILS	329.0 +	0.00	X	6,566.00	= 2,160,214.00
	ADULT EDUC. COURSES AT .1	13.2		X	6,566.00	= 86,671.20
	K-8 EQUIV. INSTR. PUPILS	0.250		X	5,423.00	= 1,355.75
	9-12 EQUIV. INSTR. PUPILS	2.000		X	6,566.00	= 13,132.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .4977	327.0	X .15	X	5,423.00	= 265,998.15
	9-12 DISADVANTAGED @ .4977	163.7	X .15	X	6,566.00	= 161,228.13
	K-8 LIMITED ENGLISH PROF.	4.0	X .700	X	5,423.00	= 15,184.40
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	6,566.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	657.0		X	42.00	= 27,594.00
	9-12 STUDENT ASSESSMENT	329.0		X	42.00	= 13,818.00
	K-8 TECHNOLOGY RESOURCES	657.0		X	95.00	= 62,415.00
	9-12 TECHNOLOGY RESOURCES	329.0		X	288.00	= 94,752.00
	K-2 PUPILS	198.5	X .10	X	5,423.00	= 107,646.55
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					6,734,688.27
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					6,532,647.62
30	ADJUSTED TOTAL OPERATING ALLOCATION					6,532,647.62

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 68

2010-11

568 - 568

=====

B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2008-09	6,907.10	X	102.50%	=	7,079.78
32	SPECIAL EDUCATION - EPS ALLOCATION					700,380.80
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2008-09	53,247.32	X	102.50%	=	54,578.50
35	TRANSPORTATION - EPS ALLOCATION					489,626.57
36	TRANSPORTATION (BUS PURCHASES) FOR 2009-10					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,251,665.65
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					7,784,313.27

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	SAD #68				
	11/01/10	ADDN RNV SEDOMOCHA MS	539,875.00	221,348.75	761,223.75
	05/01/11	ADDN RNV SEDOMOCHA MS	0.00	207,851.88	207,851.88
42	TOTAL PRINCIPAL & INTEREST		539,875.00	429,200.63	969,075.63
43	APPROVED LEASES FOR 2009-10 - S.A.D. 68				0.00
43A	APPROVED LEASE PURCHASES FOR 2009-10 - S.A.D. 68				0.00
44	INSURED VALUE FACTOR FOR 2008-09 - S.A.D. 68				137,768.03
47	TOTAL DEBT SERVICE ALLOCATION				1,106,843.66
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				8,891,156.93

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 68

2010-11

568 - 568

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION			TOTAL ALLOCATION			LOCAL CONTRIBUTION				
	AVG. CAL. YEAR PUPILS	OPERATING ALLOCATION	+ DEBT ALLOCATION	=	TOWN ALLOCATION					
CHARLESTON	162.0	16.46%	1,463,484.43		0.00	1,463,484.43				
DOVER-FOXCROFT	642.5	65.26%	5,802,369.01		0.00	5,802,369.01				
MONSON	98.0	9.95%	884,670.11		0.00	884,670.11				
SEBEC	82.0	8.33%	740,633.37		0.00	740,633.37				
TOTAL	984.5					8,891,156.92				
		2009 STATE VALUATION X	MILL EXPECTATION	=	TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
CHARLESTON		65,400,000	6.900		451,260.00		1,463,484.43	451,260.00	12.88%	6.90M
DOVER-FOXCROFT		308,750,000	6.900		2,130,375.00		5,802,369.01	2,130,375.00	60.78%	6.90M
MONSON		64,250,000	6.900		443,325.00		884,670.11	443,325.00	12.65%	6.90M
SEBEC		69,550,000	6.900		479,895.00		740,633.37	479,895.00	13.69%	6.90M
TOTAL		507,950,000			3,504,855.00		8,891,156.92	3,504,855.00	100.00%	6.90M

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 68

2010-11

568 - 568

E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	8,891,156.93	3,504,855.00	5,386,301.93
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	8,891,156.93	3,504,855.00	5,386,301.93
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
59C LESS AMOUNT TO BE PAID BY FEDERAL ARRA TITLE XIV STABILIZATION FUNDS			257,022.70
60 ADJUSTED STATE CONTRIBUTION			5,129,279.23
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 39.42% STATE SHARE % = 60.58%			
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 42.31% STATE SHARE % = 57.69%			
63 FYI: 100% E.P.S. TOTAL ALLOCATION	9,093,197.58		

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 68

2010-11

568 - 568

SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	346,683.63	346,683.63	0.00	0.00
August	346,683.63	346,683.63	0.00	0.00
September	346,683.63	346,683.63	0.00	0.00
October	346,683.63	346,683.63	0.00	0.00
November	346,683.63	346,683.63	761,223.75	761,223.75
December	346,683.63	346,683.63	0.00	0.00
Janurary	346,683.63	346,683.63	0.00	0.00
February	346,683.63	346,683.63	0.00	0.00
March	346,683.63	346,683.64	0.00	0.00
April	346,683.63	346,683.64	0.00	0.00
May	346,683.63	346,683.64	207,851.88	207,851.88
June	346,683.67	346,683.64	0.00	0.00
Total	4,160,203.60	4,160,203.60	969,075.63	969,075.63