

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 68

2009-10

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1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2008)	452	268	720	0	720
10 ATTENDING PUPILS (OCTOBER 2008)	403	261	664	0	664
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2008	427.5	264.5	692.0 (100%)	0.0 (0%)	692.0

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	25.1 (17:1)	16.5 (16:1)	0.0 (15:1)	=	41.6 /	47.0 =	=	.89 X	2161,797 =	=	1923,999	0
B. GUIDANCE	1.2 (350:1)	0.8 (350:1)	0.0 (250:1)	=	2.0 /	2.0 =	=	1.00 X	82,427 =	=	82,427	0
C. LIBRARIANS	0.5 (800:1)	0.3 (800:1)	0.0 (800:1)	=	0.8 /	1.0 =	=	.80 X	37,690 =	=	30,152	0
D. HEALTH	0.5 (800:1)	0.3 (800:1)	0.0 (800:1)	=	0.8 /	1.0 =	=	.80 X	43,079 =	=	34,463	0
E. EDUCATION TECHS	4.3 (100:1)	2.6 (100:1)	0.0 (250:1)	=	6.9 /	2.2 =	=	3.14 X	35,613 =	=	111,825	0
F. LIBRARY TECHS	0.9 (500:1)	0.5 (500:1)	0.0 (500:1)	=	1.4 /	0.7 =	=	2.00 X	11,206 =	=	22,412	0
G. CLERICAL	2.1 (200:1)	1.3 (200:1)	0.0 (200:1)	=	3.4 /	3.3 =	=	1.03 X	90,925 =	=	93,653	0
H. SCHOOL ADMIN.	1.4 (305:1)	0.9 (305:1)	0.0 (315:1)	=	2.3 /	2.0 =	=	1.15 X	141,831 =	=	163,106	0

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	35	35	24,220	0
B. Supplies and Equipment	329	455	227,668	0
C. Professional Development	56	56	38,752	0
D. Instructional Leadership Support	23	23	15,916	0
E. Co- and Extra-Curricular Student	32	108	22,144	0
F. System Administration/Support	210	210	145,320	0
G. Operations & Maintenance	962	1,143	665,704	0

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	393,498	0
B. Education & Library Technicians	36.00%	48,325	0
C. Clerical	29.00%	27,159	0
D. School Administrators	14.00%	22,835	0

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.95)	-148,903	0
16 Adjustment for Title I Revenues	-200,871	0

17 TOTALS	3743,802	0
18 E.P.S. RATES	5,410	6,402

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	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		
	APRIL 2008	702.0	310.0	1,012.0		
	OCTOBER 2008	644.0	334.0	978.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	673.0 +	39.83	X	5,410.00	= 3,856,410.30
	9-12 PUPILS	322.0 +	0.00	X	6,402.00	= 2,061,444.00
	ADULT EDUC. COURSES AT .1	4.4		X	6,402.00	= 28,168.80
	K-8 EQUIV. INSTR. PUPILS	0.250		X	5,410.00	= 1,352.50
	9-12 EQUIV. INSTR. PUPILS	1.000		X	6,402.00	= 6,402.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .4907	330.2	X .15	X	5,410.00	= 267,957.30
	9-12 DISADVANTAGED @ .4907	158.0	X .15	X	6,402.00	= 151,727.40
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	5,410.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	6,402.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	673.0		X	41.00	= 27,593.00
	9-12 STUDENT ASSESSMENT	322.0		X	41.00	= 13,202.00
	K-8 TECHNOLOGY RESOURCES	673.0		X	93.00	= 62,589.00
	9-12 TECHNOLOGY RESOURCES	322.0		X	281.00	= 90,482.00
	K-2 PUPILS	186.0	X .10	X	5,410.00	= 100,626.00
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 29,452.55
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					6,697,406.85
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					6,496,484.64
30	ADJUSTED TOTAL OPERATING ALLOCATION					6,496,484.64

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2007-08	8,725.07	X	102.90%	=	8,978.10
32	SPECIAL EDUCATION - EPS ALLOCATION					723,202.82
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2007-08	50,856.88	X	102.90%	=	52,331.73
35	TRANSPORTATION - EPS ALLOCATION					477,684.45
36	TRANSPORTATION (BUS PURCHASES) FOR 2008-09					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,262,197.10
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					7,758,681.74

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE NAME OF PROJECT	PRINCIPAL	INTEREST	
	SAD #68			
	11/01/09 ADDN RNV SEDOMOCHA MS	539,875.00	234,845.63	774,720.63
	05/01/10 ADDN RNV SEDOMOCHA MS	0.00	221,348.75	221,348.75
42	TOTAL PRINCIPAL & INTEREST	539,875.00	456,194.38	996,069.38
43	APPROVED LEASES FOR 2008-09 - S.A.D. 68			0.00
43A	APPROVED LEASE PURCHASES FOR 2008-09 - S.A.D. 68			0.00
44	INSURED VALUE FACTOR FOR 2007-08 - S.A.D. 68			51,480.71
47	TOTAL DEBT SERVICE ALLOCATION			1,047,550.09
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)			8,806,231.83

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION TOTAL ALLOCATION LOCAL CONTRIBUTION

	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION
CHARLESTON	153.5	15.45%	1,360,562.82		0.00		1,360,562.82
DOVER-FOXCROFT	662.0	66.63%	5,867,592.27		0.00		5,867,592.27
MONSON	100.5	10.12%	891,190.66		0.00		891,190.66
SEBEC	77.5	7.80%	686,886.08		0.00		686,886.08
TOTAL	993.5						8,806,231.83

	2008 STATE VALUATION X	MILL EXPECTATION	=	TOWN CONTRIBUTION	OR	TOWN ALLOCATION		
CHARLESTON	62,800,000	6.690		420,132.00		1,360,562.82	420,132.00	14.05%
DOVER-FOXCROFT	264,800,000	6.690		1,771,512.00		5,867,592.27	1,771,512.00	59.25%
MONSON	58,600,000	6.690		392,034.00		891,190.66	392,034.00	13.11%
SEBEC	60,750,000	6.690		406,417.50		686,886.08	406,417.50	13.59%
TOTAL	446,950,000			2,990,095.50		8,806,231.83	2,990,095.50	100.00%

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	8,806,231.83	2,990,095.50	5,816,136.33
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	8,806,231.83	2,990,095.50	5,816,136.33
51 PLUS AUDIT ADJUSTMENTS			0.00
52 LESS AUDIT ADJUSTMENTS			14,364.08
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			160,902.00
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			5,640,870.25
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 33.95%		STATE SHARE % = 66.05%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 35.94%		STATE SHARE % = 64.06%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	9,007,154.04		

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	387,066.73	398,985.40	0.00	0.00
August	387,066.73	398,985.40	0.00	0.00
September	387,066.73	398,985.40	0.00	0.00
October	387,066.73	398,985.40	0.00	0.00
November	387,066.73	398,985.40	774,720.63	774,720.63
December	387,066.73	398,985.41	0.00	0.00
Janurary	387,066.73	398,985.41	0.00	0.00
February	387,066.73	370,380.61	0.00	0.00
March	387,066.73	370,380.61	0.00	0.00
April	387,066.73	370,380.61	0.00	0.00
May	387,066.73	370,380.61	221,348.75	221,348.75
June	387,066.84	370,380.61	0.00	0.00
Total	4,644,800.87	4,644,800.87	996,069.38	996,069.38