

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 68 / MSAD 68

2012-13

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1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2011)	412	260	672	0	672
10 ATTENDING PUPILS (OCTOBER 2011)	428	228	656	0	656
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2011	420.0	244.0	664.0 (100%)	0.0 ( 0%)	664.0

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)	15.3 (16:1)	0.0 (15:1)	=	40.0 /	41.6 =	=	.96 X	1913,456 =	=	1836,918	0
B. GUIDANCE	1.3 (315:1)	0.8 (315:1)	0.0 (225:1)	=	2.1 /	1.9 =	=	1.11 X	94,850 =	=	105,284	0
C. LIBRARIANS	0.6 (720:1)	0.3 (720:1)	0.0 (720:1)	=	0.9 /	1.0 =	=	.90 X	44,844 =	=	40,360	0
D. HEALTH	0.6 (720:1)	0.3 (720:1)	0.0 (720:1)	=	0.9 /	1.0 =	=	.90 X	45,845 =	=	41,261	0
E. EDUCATION TECHS	4.7 (090:1)	2.7 (090:1)	0.0 (225:1)	=	7.4 /	4.6 =	=	1.61 X	84,090 =	=	135,385	0
F. LIBRARY TECHS	0.9 (450:1)	0.5 (450:1)	0.0 (450:1)	=	1.4 /	0.0 =	=	1.40 X	0 =	=	20,037	0
G. CLERICAL	2.3 (180:1)	1.4 (180:1)	0.0 (180:1)	=	3.7 /	3.0 =	=	1.23 X	90,065 =	=	110,780	0
H. SCHOOL ADMIN.	1.5 (275:1)	0.9 (275:1)	0.0 (284:1)	=	2.4 /	2.0 =	=	1.20 X	159,600 =	=	191,520	0

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	37	37	24,568	0
B. Supplies and Equipment	346	478	229,744	0
C. Professional Development	59	59	39,176	0
D. Instructional Leadership Support	24	24	15,936	0
E. Co- and Extra-Curricular Student	34	114	22,576	0
F. System Administration/Support	220	220	146,080	0
G. Operations & Maintenance	1,013	1,204	672,632	0

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	384,526	0
B. Education & Library Technicians	36.00%	55,952	0
C. Clerical	29.00%	32,126	0
D. School Administrators	14.00%	26,813	0

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.95)	-125,305	0
16 Adjustment for Title I Revenues	-207,891	0

17 TOTALS	3798,477	0
18 E.P.S. RATES	5,721	6,784

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## A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2009	651.0	325.0	976.0		
	OCTOBER 2009	663.0	333.0	996.0		
	APRIL 2010	650.0	338.0	988.0		
	OCTOBER 2010	656.0	341.0	997.0		
	APRIL 2011	653.0	335.0	988.0		
	OCTOBER 2011	644.0	334.0	978.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	648.5 +	4.33	X	5,721.00	= 3,734,840.43
	9-12 PUPILS	334.5 +	0.00	X	6,784.00	= 2,269,248.00
	ADULT EDUC. COURSES AT .1	14.0		X	6,784.00	= 94,976.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,721.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.500		X	6,784.00	= 3,392.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .5295	343.4	X .15	X	5,721.00	= 294,688.71
	9-12 DISADVANTAGED @ .5295	177.1	X .15	X	6,784.00	= 180,216.96
	K-8 LIMITED ENGLISH PROF.	1.0	X .700	X	5,721.00	= 4,004.70
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	6,784.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	648.5		X	43.00	= 27,885.50
	9-12 STUDENT ASSESSMENT	334.5		X	43.00	= 14,383.50
	K-8 TECHNOLOGY RESOURCES	648.5		X	98.00	= 63,553.00
	9-12 TECHNOLOGY RESOURCES	334.5		X	296.00	= 99,012.00
	K-2 PUPILS	223.5	X .10	X	5,721.00	= 127,864.35
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					6,914,065.15
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					6,706,643.19
30	ADJUSTED TOTAL OPERATING ALLOCATION					6,706,643.19

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B. OTHER SUBSIDIZABLE COSTS

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31	GIFTED & TALENTED EXPENDITURES FOR 2010-11	5,673.81	X	101.10%	=	5,736.22
32	SPECIAL EDUCATION - EPS ALLOCATION					844,122.24
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2010-11	48,461.49	X	101.10%	=	48,994.57
35	TRANSPORTATION - EPS ALLOCATION					527,350.55
36	TRANSPORTATION (BUS PURCHASES) FOR 2011-12					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,426,203.58
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					8,132,846.77

C. DEBT SERVICE ALLOCATIONS

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41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	SAD #68				
	11/01/12	ADDN RNV SEDOMOCHA MS	539,875.00	194,355.00	734,230.00
	05/01/13	ADDN RNV SEDOMOCHA MS	0.00	180,858.13	180,858.13
42	TOTAL PRINCIPAL & INTEREST		539,875.00	375,213.13	915,088.13
43	APPROVED LEASES FOR 2011-12 - RSU 68 / MSAD 68				0.00
43A	APPROVED LEASE PURCHASES FOR 2011-12 - RSU 68 / MSAD 68				0.00
44	INSURED VALUE FACTOR FOR 2010-11 - RSU 68 / MSAD 68				136,811.74
47	TOTAL DEBT SERVICE ALLOCATION				1,051,899.87
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				9,184,746.64

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION			TOTAL ALLOCATION	LOCAL CONTRIBUTION
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	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+ DEBT ALLOCATION =
			TOWN ALLOCATION	
CHARLESTON	164.5	16.79%	1,542,118.96	0.00
DOVER-FOXCROFT	638.5	65.15%	5,983,862.44	0.00
MONSON	82.5	8.42%	773,355.67	0.00
SEBEC	94.5	9.64%	885,409.58	0.00
TOTAL	980.0			9,184,746.65

	2011 STATE VALUATION X	MILL EXPECTATION =	TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
CHARLESTON	66,750,000	7.800	520,650.00		1,542,118.96	520,650.00	12.68%	7.80M
DOVER-FOXCROFT	318,000,000	7.800	2,480,400.00		5,983,862.44	2,480,400.00	60.39%	7.80M
MONSON	66,950,000	7.800	522,210.00		773,355.67	522,210.00	12.71%	7.80M
SEBEC	74,900,000	7.800	584,220.00		885,409.58	584,220.00	14.22%	7.80M
TOTAL	526,600,000		4,107,480.00		9,184,746.65	4,107,480.00	100.00%	7.80M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	9,184,746.64	4,107,480.00	5,077,266.64
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	9,184,746.64	4,107,480.00	5,077,266.64
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
59D BUS REFURBISHING ADJUSTMENT			0.00
59E LESS MAINECARE SEED - PRIVATE			0.00
59E LESS MAINECARE SEED - PUBLIC			88,337.06
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			4,988,929.58
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):		LOCAL SHARE % = 44.72%	STATE SHARE % = 55.28%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):		LOCAL SHARE % = 45.68%	STATE SHARE % = 54.32%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	9,392,168.60		