

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 60

2009-10

560 - 560

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2008)	1,302	752	2,054	1,037	3,091
10 ATTENDING PUPILS (OCTOBER 2008)	1,329	741	2,070	1,037	3,107
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2008	1,315.5	746.5	2,062.0 (67%)	1,037.0 (33%)	3,099.0

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	77.4 (17:1)	46.7 (16:1)	69.1 (15:1)	=	193.2	/	221.6	=	.87 X	10067,526	=	5868,361	2890,387
B. GUIDANCE	3.8 (350:1)	2.1 (350:1)	4.1 (250:1)	=	10.0	/	13.2	=	.76 X	632,575	=	322,107	158,650
C. LIBRARIANS	1.6 (800:1)	0.9 (800:1)	1.3 (800:1)	=	3.8	/	3.0	=	1.27 X	165,773	=	141,056	69,476
D. HEALTH	1.6 (800:1)	0.9 (800:1)	1.3 (800:1)	=	3.8	/	6.1	=	.62 X	290,112	=	120,512	59,357
E. EDUCATION TECHS	13.2 (100:1)	7.5 (100:1)	4.1 (250:1)	=	24.8	/	44.0	=	.56 X	744,841	=	279,464	137,647
F. LIBRARY TECHS	2.6 (500:1)	1.5 (500:1)	2.1 (500:1)	=	6.2	/	5.0	=	1.24 X	94,998	=	78,925	38,873
G. CLERICAL	6.6 (200:1)	3.7 (200:1)	5.2 (200:1)	=	15.5	/	16.5	=	.94 X	469,815	=	295,889	145,737
H. SCHOOL ADMIN.	4.3 (305:1)	2.4 (305:1)	3.3 (315:1)	=	10.0	/	8.5	=	1.18 X	667,507	=	527,731	259,927

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	35	35	72,170	36,295
B. Supplies and Equipment	329	455	678,398	471,835
C. Professional Development	56	56	115,472	58,072
D. Instructional Leadership Support	23	23	47,426	23,851
E. Co- and Extra-Curricular Student	32	108	65,984	111,996
F. System Administration/Support	210	210	433,020	217,770
G. Operations & Maintenance	962	1,143	1983,644	1185,291

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	1225,887	603,795
B. Education & Library Technicians	36.00%	129,020	63,547
C. Clerical	29.00%	85,808	42,264
D. School Administrators	14.00%	73,882	36,390

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.06)	553,248	272,540
16 Adjustment for Title I Revenues	-210,360	-103,610

17 TOTALS	12887,644	6780,090
18 E.P.S. RATES	6,250	6,538

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S.A.D. 60

2009-10

560 - 560

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2006	2,043.0	1,049.0	3,092.0		
	OCTOBER 2006	2,024.0	1,066.0	3,090.0		
	APRIL 2007	2,041.0	1,037.0	3,078.0		
	OCTOBER 2007	2,054.0	1,060.0	3,114.0		
	APRIL 2008	2,057.0	1,028.0	3,085.0		
	OCTOBER 2008	2,072.0	1,032.0	3,104.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	2,064.5 +	0.00	X	6,250.00	= 12,903,125.00
	9-12 PUPILS	1,030.0 +	15.33	X	6,538.00	= 6,834,367.54
	ADULT EDUC. COURSES AT .1	16.6		X	6,538.00	= 108,530.80
	K-8 EQUIV. INSTR. PUPILS	0.125		X	6,250.00	= 781.25
	9-12 EQUIV. INSTR. PUPILS	1.125		X	6,538.00	= 7,355.25
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .3412	704.4	X .15	X	6,250.00	= 660,375.00
	9-12 DISADVANTAGED @ .3412	351.4	X .15	X	6,538.00	= 344,617.98
	K-8 LIMITED ENGLISH PROF.	31.0	X .500	X	6,250.00	= 96,875.00
	9-12 LIMITED ENGLISH PROF.	9.0	X .500	X	6,538.00	= 29,421.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	2,064.5		X	41.00	= 84,644.50
	9-12 STUDENT ASSESSMENT	1,030.0		X	41.00	= 42,230.00
	K-8 TECHNOLOGY RESOURCES	2,064.5		X	93.00	= 191,998.50
	9-12 TECHNOLOGY RESOURCES	1,030.0		X	281.00	= 289,430.00
	K-2 PUPILS	675.5	X .10	X	6,250.00	= 422,187.50
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					22,015,939.32
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					21,355,461.14
30	ADJUSTED TOTAL OPERATING ALLOCATION					21,355,461.14

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S.A.D. 60

2009-10

560 - 560

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2007-08	354,033.40	X	102.90%	=	364,300.37
32	SPECIAL EDUCATION - EPS ALLOCATION					3,619,511.76
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2007-08	225,854.80	X	102.90%	=	232,404.59
35	TRANSPORTATION - EPS ALLOCATION					1,713,964.89
36	TRANSPORTATION (BUS PURCHASES) FOR 2008-09					86,463.35
39	TOTAL OTHER SUBSIDIZABLE COSTS					6,016,644.96
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					27,372,106.10

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	SAD 60				
	11/01/09	NOBLE HIGH SCHOOL	1,670,000.00	272,769.07	1,942,769.07
	05/01/10	NOBLE HIGH SCHOOL	0.00	415,478.69	415,478.69
	11/01/09	NEW PRIMARY SCHOOL	289,650.00	0.00	289,650.00
42	TOTAL PRINCIPAL & INTEREST		1,959,650.00	688,247.76	2,647,897.76
43	APPROVED LEASES FOR 2008-09 - S.A.D. 60				0.00
43A	APPROVED LEASE PURCHASES FOR 2008-09 - S.A.D. 60				0.00
44	INSURED VALUE FACTOR FOR 2007-08 - S.A.D. 60				0.00
47	TOTAL DEBT SERVICE ALLOCATION				2,647,897.76
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				30,020,003.86

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S.A.D. 60

2009-10

560 - 560

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION				TOTAL ALLOCATION	LOCAL CONTRIBUTION			
	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+ DEBT ALLOCATION	= TOWN ALLOCATION			
BERWICK	1,228.5	39.87%	11,968,975.54	0.00	11,968,975.54			
LEBANON	1,138.5	36.95%	11,092,391.43	0.00	11,092,391.43			
NORTH BERWICK	714.0	23.18%	6,958,636.89	0.00	6,958,636.89			
TOTAL	3,081.0				30,020,003.86			
		2008 STATE VALUATION X	MILL EXPECTATION =	TOWN CONTRIBUTION	OR TOWN ALLOCATION			
BERWICK		580,850,000	6.690	3,885,886.50	11,968,975.54	3,885,886.50	34.51%	6.69M
LEBANON		490,950,000	6.690	3,284,455.50	11,092,391.43	3,284,455.50	29.17%	6.69M
NORTH BERWICK		611,100,000	6.690	4,088,259.00	6,958,636.89	4,088,259.00	36.32%	6.69M
TOTAL		1,682,900,000		11,258,601.00	30,020,003.86	11,258,601.00	100.00%	6.69M

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
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S.A.D. 60

2009-10

560 - 560

E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION

49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	30,020,003.86	11,258,601.00	18,761,402.86
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	30,020,003.86	11,258,601.00	18,761,402.86
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			605,844.00
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			18,155,558.86
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 37.50%		STATE SHARE % = 62.50%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 39.52%		STATE SHARE % = 60.48%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	30,680,482.04		

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
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S.A.D. 60

2009-10

560 - 560

SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	1,292,305.09	1,335,465.41	0.00	0.00
August	1,292,305.09	1,335,465.41	0.00	0.00
September	1,292,305.09	1,335,465.41	0.00	0.00
October	1,292,305.09	1,335,465.41	0.00	0.00
November	1,292,305.09	1,335,465.41	2,232,419.07	2,232,419.07
December	1,292,305.09	1,335,465.41	0.00	0.00
Janurary	1,292,305.09	1,335,465.41	0.00	0.00
February	1,292,305.09	1,227,759.81	0.00	0.00
March	1,292,305.09	1,227,759.82	0.00	0.00
April	1,292,305.09	1,227,759.82	0.00	0.00
May	1,292,305.09	1,227,759.82	415,478.69	415,478.69
June	1,292,305.11	1,248,363.96	0.00	0.00
Total	15,507,661.10	15,507,661.10	2,647,897.76	2,647,897.76