

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 60

2010-11

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1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2009)	1,333	744	2,077	1,002	3,079
10 ATTENDING PUPILS (OCTOBER 2009)	1,389	703	2,092	1,021	3,113
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2009	1,361.0	723.5	2,084.5 (67%)	1,011.5 (33%)	3,096.0

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	80.1 (17:1)	45.2 (16:1)	67.4 (15:1)	=	192.7	217.0	=	.89 X	10276,290	=	6127,752	3018,146
B. GUIDANCE	3.9 (350:1)	2.1 (350:1)	4.0 (250:1)	=	10.0	12.3	=	.81 X	607,276	=	329,569	162,325
C. LIBRARIANS	1.7 (800:1)	0.9 (800:1)	1.3 (800:1)	=	3.9	1.9	=	2.05 X	104,431	=	143,436	70,648
D. HEALTH	1.7 (800:1)	0.9 (800:1)	1.3 (800:1)	=	3.9	5.8	=	.67 X	281,794	=	126,497	62,305
E. EDUCATION TECHS	13.6 (100:1)	7.2 (100:1)	4.0 (250:1)	=	24.8	45.6	=	.54 X	796,745	=	288,262	141,980
F. LIBRARY TECHS	2.7 (500:1)	1.4 (500:1)	2.0 (500:1)	=	6.1	4.2	=	1.45 X	78,659	=	76,418	37,638
G. CLERICAL	6.8 (200:1)	3.6 (200:1)	5.1 (200:1)	=	15.5	15.8	=	.98 X	463,188	=	304,129	149,795
H. SCHOOL ADMIN.	4.5 (305:1)	2.4 (305:1)	3.2 (315:1)	=	10.1	8.5	=	1.19 X	679,580	=	541,829	266,871

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	36	36	75,042	36,414
B. Supplies and Equipment	337	466	702,477	471,359
C. Professional Development	57	57	118,817	57,656
D. Instructional Leadership Support	24	24	50,028	24,276
E. Co- and Extra-Curricular Student	33	111	68,789	112,277
F. System Administration/Support	215	215	448,168	217,473
G. Operations & Maintenance	986	1,172	2055,317	1185,478

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	1278,178	629,551
B. Education & Library Technicians	36.00%	131,285	64,662
C. Clerical	29.00%	88,197	43,441
D. School Administrators	14.00%	75,856	37,362

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.06)	575,187	283,268
16 Adjustment for Title I Revenues	-246,690	-121,504

17 TOTALS	13358,542	6951,421
18 E.P.S. RATES	6,409	6,872

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	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		
	APRIL 2009	2,081.0	998.0	3,079.0		
	OCTOBER 2009	2,092.0	1,023.0	3,115.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	2,086.5 +	0.00	X	6,409.00	= 13,372,378.50
	9-12 PUPILS	1,010.5 +	19.16	X	6,872.00	= 7,075,823.52
	ADULT EDUC. COURSES AT .1	13.1		X	6,872.00	= 90,023.20
	K-8 EQUIV. INSTR. PUPILS	0.250		X	6,409.00	= 1,602.25
	9-12 EQUIV. INSTR. PUPILS	0.625		X	6,872.00	= 4,295.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .3666	764.9	X .15	X	6,409.00	= 735,336.62
	9-12 DISADVANTAGED @ .3666	370.4	X .15	X	6,872.00	= 381,808.32
	K-8 LIMITED ENGLISH PROF.	33.0	X .500	X	6,409.00	= 105,748.50
	9-12 LIMITED ENGLISH PROF.	9.0	X .500	X	6,872.00	= 30,924.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	2,086.5		X	42.00	= 87,633.00
	9-12 STUDENT ASSESSMENT	1,010.5		X	42.00	= 42,441.00
	K-8 TECHNOLOGY RESOURCES	2,086.5		X	95.00	= 198,217.50
	9-12 TECHNOLOGY RESOURCES	1,010.5		X	288.00	= 291,024.00
	K-2 PUPILS	713.5	X .10	X	6,409.00	= 457,282.15
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					22,874,537.56
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					22,188,301.43
30	ADJUSTED TOTAL OPERATING ALLOCATION					22,188,301.43

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 B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2008-09	358,776.97	X	102.50%	=	367,746.39
32	SPECIAL EDUCATION - EPS ALLOCATION					3,533,001.19
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2008-09	179,147.21	X	102.50%	=	183,625.89
35	TRANSPORTATION - EPS ALLOCATION					1,998,691.97
36	TRANSPORTATION (BUS PURCHASES) FOR 2009-10					169,731.20
39	TOTAL OTHER SUBSIDIZABLE COSTS					6,252,796.64
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					28,441,098.07

 C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	SAD 60				
	11/01/10	NOBLE HIGH SCHOOL	1,670,000.00	241,360.49	1,911,360.49
	05/01/11	NOBLE HIGH SCHOOL	0.00	391,832.10	391,832.10
42	TOTAL PRINCIPAL & INTEREST		1,670,000.00	633,192.59	2,303,192.59
43	APPROVED LEASES FOR 2009-10 - S.A.D. 60				0.00
43A	APPROVED LEASE PURCHASES FOR 2009-10 - S.A.D. 60				0.00
44	INSURED VALUE FACTOR FOR 2008-09 - S.A.D. 60				0.00
47	TOTAL DEBT SERVICE ALLOCATION				2,303,192.59
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				30,744,290.66

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION			TOTAL ALLOCATION			LOCAL CONTRIBUTION				
	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION			
BERWICK	1,235.5	40.12%	12,334,609.41		0.00		12,334,609.41			
LEBANON	1,140.5	37.04%	11,387,685.26		0.00		11,387,685.26			
NORTH BERWICK	703.5	22.84%	7,021,995.99		0.00		7,021,995.99			
 TOTAL	 3,079.5						 30,744,290.66			
			2009 STATE VALUATION X	MILL EXPECTATION =	TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
BERWICK			609,150,000	6.900	4,203,135.00		12,334,609.41	4,203,135.00	34.40%	6.90M
LEBANON			540,450,000	6.900	3,729,105.00		11,387,685.26	3,729,105.00	30.52%	6.90M
NORTH BERWICK			621,250,000	6.900	4,286,625.00		7,021,995.99	4,286,625.00	35.08%	6.90M
 TOTAL			 1,770,850,000		 12,218,865.00		 30,744,290.66	 12,218,865.00	 100.00%	 6.90M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	30,744,290.66	12,218,865.00	18,525,425.66
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	30,744,290.66	12,218,865.00	18,525,425.66
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			896,050.10
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			17,629,375.56
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 39.74%	STATE SHARE % = 60.26%	
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 42.66%	STATE SHARE % = 57.34%	
63 FYI: 100% E.P.S. TOTAL ALLOCATION	31,430,526.79		

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	1,277,181.91	1,265,768.17	0.00	0.00
August	1,277,181.91	1,265,768.17	0.00	0.00
September	1,277,181.91	1,265,768.17	0.00	0.00
October	1,277,181.91	1,265,768.17	0.00	0.00
November	1,277,181.91	1,265,768.17	1,911,360.49	1,911,360.49
December	1,277,181.91	1,265,768.17	0.00	0.00
Janurary	1,277,181.91	1,265,768.17	0.00	0.00
February	1,277,181.91	1,265,768.17	0.00	0.00
March	1,277,181.91	1,265,768.17	0.00	0.00
April	1,277,181.91	1,265,768.18	0.00	0.00
May	1,277,181.91	1,265,768.18	391,832.10	391,832.10
June	1,277,181.96	1,402,733.08	0.00	0.00
Total	15,326,182.97	15,326,182.97	2,303,192.59	2,303,192.59