

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
A U G U S T A 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 60

2008-09

560 - 560

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2007)	1,283	759	2,042	1,052	3,094
10 ATTENDING PUPILS (OCTOBER 2007)	1,309	746	2,055	1,071	3,126
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2007	1,296.0	752.5	2,048.5 (66%)	1,061.5 (34%)	3,110.0

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	76.2 (17:1)	47.0 (16:1)	70.8 (15:1)	=	194.0 /	225.6 =	=	.86 X	9996,203 =	=	5673,845	2922,890
B. GUIDANCE	3.7 (350:1)	2.2 (350:1)	4.2 (250:1)	=	10.1 /	13.1 =	=	.77 X	622,093 =	=	316,148	162,864
C. LIBRARIANS	1.6 (800:1)	0.9 (800:1)	1.3 (800:1)	=	3.8 /	3.0 =	=	1.27 X	161,100 =	=	135,034	69,563
D. HEALTH	1.6 (800:1)	0.9 (800:1)	1.3 (800:1)	=	3.8 /	7.0 =	=	.54 X	320,431 =	=	114,202	58,831
E. EDUCATION TECHS	13.0 (100:1)	7.5 (100:1)	4.2 (250:1)	=	24.7 /	47.6 =	=	.52 X	780,667 =	=	267,925	138,022
F. LIBRARY TECHS	2.6 (500:1)	1.5 (500:1)	2.1 (500:1)	=	6.2 /	3.6 =	=	1.72 X	64,520 =	=	73,243	37,731
G. CLERICAL	6.5 (200:1)	3.8 (200:1)	5.3 (200:1)	=	15.6 /	17.4 =	=	.90 X	479,558 =	=	284,857	146,745
H. SCHOOL ADMIN.	4.2 (305:1)	2.5 (305:1)	3.4 (315:1)	=	10.1 /	8.0 =	=	1.26 X	608,218 =	=	505,794	260,561

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	34	34	69,649	36,091
B. Supplies and Equipment	320	442	655,520	469,183
C. Professional Development	54	54	110,619	57,321
D. Instructional Leadership Support	22	22	45,067	23,353
E. Co- and Extra-Curricular Student	31	105	63,504	111,458
F. System Administration/Support	204	204	417,894	216,546
G. Operations & Maintenance	935	1,111	1915,348	1179,327

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	1185,454	610,688
B. Education & Library Technicians	36.00%	122,820	63,271
C. Clerical	29.00%	82,609	42,556
D. School Administrators	14.00%	70,811	36,479

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.06)	534,143	275,177
16 Adjustment for Title I Revenues	-225,774	-116,307

17 TOTALS	12418,712	6802,349
18 E.P.S. RATES	6,062	6,408

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S.A.D. 60

2008-09

560 - 560

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A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2005	2,079.0	1,088.0	3,167.0		
	OCTOBER 2005	2,024.0	1,084.0	3,108.0		
	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		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	2,047.5 +	0.00	X	6,062.00	= 12,411,945.00
	9-12 PUPILS	1,048.5 +	15.50	X	6,408.00	= 6,818,112.00
	ADULT EDUC. COURSES AT .1	13.4		X	6,408.00	= 85,867.20
	K-8 EQUIV. INSTR. PUPILS	0.250		X	6,062.00	= 1,515.50
	9-12 EQUIV. INSTR. PUPILS	0.375		X	6,408.00	= 2,403.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .3189	652.9	X .15	X	6,062.00	= 593,681.97
	9-12 DISADVANTAGED @ .3189	334.4	X .15	X	6,408.00	= 321,425.28
	K-8 LIMITED ENGLISH PROF.	23.0	X .500	X	6,062.00	= 69,713.00
	9-12 LIMITED ENGLISH PROF.	11.0	X .500	X	6,408.00	= 35,244.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	2,047.5		X	40.00	= 81,900.00
	9-12 STUDENT ASSESSMENT	1,048.5		X	40.00	= 41,940.00
	K-8 TECHNOLOGY RESOURCES	2,047.5		X	90.00	= 184,275.00
	9-12 TECHNOLOGY RESOURCES	1,048.5		X	273.00	= 286,240.50
	K-2 PUPILS	644.0	X .10	X	6,062.00	= 390,392.80
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					21,324,655.25
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					20,684,915.59
30	ADJUSTED TOTAL OPERATING ALLOCATION					20,684,915.59

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2008-09

560 - 560

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2006-07	362,887.11	X	102.90%	=	373,410.84
32	SPECIAL EDUCATION - EPS ALLOCATION					3,401,723.01
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2006-07	0.00	X	102.90%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					1,640,381.99
36	TRANSPORTATION (BUS PURCHASES) FOR 2007-08					148,261.40
39	TOTAL OTHER SUBSIDIZABLE COSTS					5,563,777.24
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					26,248,692.83

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	SAD 60				
	11/01/08	NOBLE HIGH SCHOOL	1,670,000.00	421,678.45	2,091,678.45
	05/01/09	NOBLE HIGH SCHOOL	0.00	470,973.40	470,973.40
	11/01/08	NEW PRIMARY SCHOOL	289,650.00	0.00	289,650.00
	05/01/09	NEW PRIMARY SCHOOL	0.00	10,572.23	10,572.23
42	TOTAL PRINCIPAL & INTEREST		1,959,650.00	903,224.08	2,862,874.08
43	APPROVED LEASES FOR 2007-08 - S.A.D. 60				0.00
43A	APPROVED LEASE PURCHASES FOR 2007-08 - S.A.D. 60				0.00
44	INSURED VALUE FACTOR FOR 2006-07 - S.A.D. 60				0.00
47	TOTAL DEBT SERVICE ALLOCATION				2,862,874.08
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				29,111,566.91

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S.A.D. 60

2008-09

560 - 560

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

	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION			
BERWICK	1,231.5	39.94%	11,627,159.82		0.00		11,627,159.82			
LEBANON	1,136.5	36.86%	10,730,523.56		0.00		10,730,523.56			
NORTH BERWICK	715.5	23.20%	6,753,883.52		0.00		6,753,883.52			
 TOTAL	 3,083.5						 29,111,566.90			
			2007 STATE VALUATION X	MILL EXPECTATION =	TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
BERWICK			534,250,000	6.790	3,627,557.50		11,627,159.82	3,627,557.50	33.81%	6.79M
LEBANON			476,650,000	6.790	3,236,453.50		10,730,523.56	3,236,453.50	30.17%	6.79M
NORTH BERWICK			569,200,000	6.790	3,864,868.00		6,753,883.52	3,864,868.00	36.02%	6.79M
 TOTAL			 1,580,100,000		 10,728,879.00		 29,111,566.90	 10,728,879.00	 100.00%	 6.79M

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S.A.D. 60

2008-09

560 - 560

E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION

49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	29,111,566.91	10,728,879.00	18,382,687.91
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	29,111,566.91	10,728,879.00	18,382,687.91
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			1,778.40-
59A MINIMUM TEACHER SALARY ADJUSTMENT			0.00
59B REGIONALIZATION AND EFFICIENCY ASSISTANCE			0.00
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			18,380,909.51
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 36.85%		STATE SHARE % = 63.15%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 36.86%		STATE SHARE % = 63.14%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	29,751,306.57		

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S.A.D. 60

2008-09

560 - 560

SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	1,293,169.61	1,318,666.29	0.00	0.00
August	1,293,169.61	1,318,666.29	0.00	0.00
September	1,293,169.61	1,318,666.29	0.00	0.00
October	1,293,169.61	1,318,666.29	0.00	0.00
November	1,293,169.61	1,318,666.29	2,381,328.45	2,381,328.45
December	1,293,169.61	1,318,666.29	0.00	0.00
Janurary	1,293,169.61	1,318,666.30	0.00	0.00
February	1,293,169.61	1,242,821.50	0.00	0.00
March	1,293,169.61	1,242,821.50	0.00	0.00
April	1,293,169.61	1,242,821.50	0.00	0.00
May	1,293,169.61	1,242,821.50	481,545.63	481,545.63
June	1,293,169.72	1,316,085.39	0.00	0.00
Total	15,518,035.43	15,518,035.43	2,862,874.08	2,862,874.08