

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 60 / MSAD 60

2011-12

560 - 560

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2010)	1,385	696	2,081	1,014	3,095
10 ATTENDING PUPILS (OCTOBER 2010)	1,440	646	2,086	1,005	3,091
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2010	1,412.5	671.0	2,083.5 ( 67%)	1,009.5 ( 33%)	3,093.0

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	83.1 (17:1)	41.9 (16:1)	67.3 (15:1)	=	192.3	/	212.2	=	.91 X	10169,675	=	6200,451	3053,953
B. GUIDANCE	4.0 (350:1)	1.9 (350:1)	4.0 (250:1)	=	9.9	/	14.0	=	.71 X	703,639	=	334,721	164,863
C. LIBRARIANS	1.8 (800:1)	0.8 (800:1)	1.3 (800:1)	=	3.9	/	1.0	=	3.90 X	49,462	=	129,244	63,658
D. HEALTH	1.8 (800:1)	0.8 (800:1)	1.3 (800:1)	=	3.9	/	5.9	=	.66 X	292,141	=	129,185	63,628
E. EDUCATION TECHS	14.1 (100:1)	6.7 (100:1)	4.0 (250:1)	=	24.8	/	46.3	=	.54 X	841,290	=	304,379	149,918
F. LIBRARY TECHS	2.8 (500:1)	1.3 (500:1)	2.0 (500:1)	=	6.1	/	4.9	=	1.24 X	95,570	=	79,400	39,107
G. CLERICAL	7.1 (200:1)	3.4 (200:1)	5.0 (200:1)	=	15.5	/	16.0	=	.97 X	475,203	=	308,834	152,113
H. SCHOOL ADMIN.	4.6 (305:1)	2.2 (305:1)	3.2 (315:1)	=	10.0	/	8.5	=	1.18 X	690,459	=	545,877	268,865

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	37	37	77,090	37,352
B. Supplies and Equipment	342	473	712,557	477,494
C. Professional Development	58	58	120,843	58,551
D. Instructional Leadership Support	24	24	50,004	24,228
E. Co- and Extra-Curricular Student	34	113	70,839	114,074
F. System Administration/Support	218	218	454,203	220,071
G. Operations & Maintenance	1,002	1,191	2087,667	1202,315

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	1290,784	635,759
B. Education & Library Technicians	36.00%	138,160	68,049
C. Clerical	29.00%	89,562	44,113
D. School Administrators	14.00%	76,423	37,641

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.06)	582,246	286,741
16 Adjustment for Title I Revenues	-259,100	-127,616

17 TOTALS	13523,368	7034,876
18 E.P.S. RATES	6,491	6,969

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RSU 60 / MSAD 60

2011-12

560 - 560

A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	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		
	APRIL 2010	2,081.0	1,018.0	3,099.0		
	OCTOBER 2010	2,086.0	1,009.0	3,095.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	2,083.5 +	0.00	X	6,491.00	= 13,523,998.50
	9-12 PUPILS	1,013.5 +	4.50	X	6,969.00	= 7,094,442.00
	ADULT EDUC. COURSES AT .1	8.8		X	6,969.00	= 61,327.20
	K-8 EQUIV. INSTR. PUPILS	0.250		X	6,491.00	= 1,622.75
	9-12 EQUIV. INSTR. PUPILS	0.250		X	6,969.00	= 1,742.25
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .2943	613.2	X .15	X	6,491.00	= 597,042.18
	9-12 DISADVANTAGED @ .2943	298.3	X .15	X	6,969.00	= 311,827.91
	K-8 LIMITED ENGLISH PROF.	34.0	X .500	X	6,491.00	= 110,347.00
	9-12 LIMITED ENGLISH PROF.	9.0	X .500	X	6,969.00	= 31,360.50
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	2,083.5		X	43.00	= 89,590.50
	9-12 STUDENT ASSESSMENT	1,013.5		X	43.00	= 43,580.50
	K-8 TECHNOLOGY RESOURCES	2,083.5		X	97.00	= 202,099.50
	9-12 TECHNOLOGY RESOURCES	1,013.5		X	293.00	= 296,955.50
	K-2 PUPILS	737.0	X .10	X	6,491.00	= 478,386.70
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					22,844,322.99
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					22,158,993.30
30	ADJUSTED TOTAL OPERATING ALLOCATION					22,158,993.30

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RSU 60 / MSAD 60

2011-12

560 - 560

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B. OTHER SUBSIDIZABLE COSTS

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31	GIFTED & TALENTED EXPENDITURES FOR 2009-10	368,187.95	X	101.60%	=	374,078.96
32	SPECIAL EDUCATION - EPS ALLOCATION					3,920,159.78
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2009-10	155,424.43	X	101.60%	=	157,911.22
35	TRANSPORTATION - EPS ALLOCATION					1,928,828.09
36	TRANSPORTATION (BUS PURCHASES) FOR 2010-11					183,646.41
39	TOTAL OTHER SUBSIDIZABLE COSTS					6,564,624.46
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					28,723,617.76

C. DEBT SERVICE ALLOCATIONS

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41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	SAD 60				
	11/01/11	NOBLE HIGH SCHOOL	1,670,000.00	322,318.19	1,992,318.19
	05/01/12	NOBLE HIGH SCHOOL	0.00	348,712.70	348,712.70
42	TOTAL PRINCIPAL & INTEREST		1,670,000.00	671,030.89	2,341,030.89
43	APPROVED LEASES FOR 2010-11 - RSU 60 / MSAD 60				0.00
43A	APPROVED LEASE PURCHASES FOR 2010-11 - RSU 60 / MSAD 60				0.00
44	INSURED VALUE FACTOR FOR 2009-10 - RSU 60 / MSAD 60				0.00
47	TOTAL DEBT SERVICE ALLOCATION				2,341,030.89
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				31,064,648.65

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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

RSU 60 / MSAD 60

2011-12

560 - 560

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION	TOTAL ALLOCATION	LOCAL CONTRIBUTION
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	AVG. CAL. YEAR PUPILS	OPERATING ALLOCATION
BERWICK	1,258.5	12,696,121.90
LEBANON	1,130.5	11,403,832.52
NORTH BERWICK	690.5	6,964,694.23
 TOTAL	 3,079.5	 31,064,648.65

	2010 STATE VALUATION X	MILL EXPECTATION =	TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
BERWICK	609,200,000	7.470	4,550,724.00		12,696,121.90	4,550,724.00	34.96%	7.47M
LEBANON	526,600,000	7.470	3,933,702.00		11,403,832.52	3,933,702.00	30.22%	7.47M
NORTH BERWICK	606,550,000	7.470	4,530,928.50		6,964,694.23	4,530,928.50	34.82%	7.47M
 TOTAL	 1,742,350,000		 13,015,354.50		 31,064,648.65	 13,015,354.50	 100.00%	 7.47M

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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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RSU 60 / MSAD 60

2011-12

560 - 560

E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
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49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	31,064,648.65	13,015,354.50	18,049,294.15
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	31,064,648.65	13,015,354.50	18,049,294.15
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
59E LESS MAINECARE SEED			20,987.67
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			18,028,306.48
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 41.90%		STATE SHARE % = 58.10%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 41.97%		STATE SHARE % = 58.03%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	31,749,978.34		

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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RSU 60 / MSAD 60

2011-12

560 - 560

## SCHEDULED PAYMENTS &amp; YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	1,307,272.96	1,303,446.50	0.00	0.00
August	1,307,272.96	1,303,446.50	0.00	0.00
September	1,307,272.96	1,303,446.50	0.00	0.00
October	1,307,272.96	1,303,446.50	0.00	0.00
November	1,307,272.96	1,303,446.50	1,992,318.19	1,992,318.19
December	1,307,272.96	1,303,446.50	0.00	0.00
Janurary	1,307,272.96	1,303,446.50	0.00	0.00
February	1,307,272.96	1,303,446.50	0.00	0.00
March	1,307,272.96	1,303,446.51	0.00	0.00
April	1,307,272.96	1,303,446.51	0.00	0.00
May	1,307,272.96	1,303,446.51	348,712.70	348,712.70
June	1,307,273.03	1,349,364.06	0.00	0.00
Total	15,687,275.59	15,687,275.59	2,341,030.89	2,341,030.89