

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 60

2005-06

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1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2004	1,296.0	812.0	2,108.0 (64%)	1,165.5 (36%)	3,273.5

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)	50.8 (16:1)	77.7 (15:1)	= 204.7 /	221.1 =	.93 X	8871,790 =	5280,490	2970,275
B. GUIDANCE	3.7 (350:1)	2.3 (350:1)	4.7 (250:1)	= 10.7 /	16.8 =	.64 X	680,657 =	278,797	156,823
C. LIBRARIANS	1.6 (800:1)	1.0 (800:1)	1.5 (800:1)	= 4.1 /	3.0 =	1.37 X	139,945 =	122,704	69,021
D. HEALTH	1.6 (800:1)	1.0 (800:1)	1.5 (800:1)	= 4.1 /	6.3 =	.65 X	259,445 =	107,929	60,710
E. EDUCATION TECHS	13.0 (100:1)	8.1 (100:1)	4.7 (250:1)	= 25.8 /	59.7 =	.43 X	886,618 =	243,997	137,249
F. LIBRARY TECHS	2.6 (500:1)	1.6 (500:1)	2.3 (500:1)	= 6.5 /	6.7 =	.97 X	111,787 =	69,397	39,036
G. CLERICAL	6.5 (200:1)	4.1 (200:1)	5.8 (200:1)	= 16.4 /	18.6 =	.88 X	444,982 =	250,614	140,970
H. SCHOOL ADMIN.	4.2 (305:1)	2.7 (305:1)	3.7 (315:1)	= 10.6 /	9.0 =	1.18 X	609,828 =	460,542	259,055

13 Other Support Costs (Per Pupil)	K-8	9-12		Elementary	Secondary
A. Substitute Teachers -1/2 Day	31	31		65,348	36,131
B. Supplies and Equipment	295	408		621,860	475,524
C. Professional Development	50	50		105,400	58,275
D. Instructional Leadership Support	20	20		42,160	23,310
E. Co- and Extra-Curricular Student	28	97		59,024	113,054
F. System Administration/Support	341	338		718,828	393,939
G. Operations & Maintenance	907	1,078		1911,956	1256,409

14 Salary Benefits	Percentage		Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%		1100,085	618,798
B. Education & Library Technicians	36.00%		112,822	63,463
C. Clerical	29.00%		72,678	40,881
D. School Administrators	14.00%		64,476	36,268

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.06)			493,792	277,720
16 Adjustment for Title I Revenues			-213,126	-119,883

17 TOTALS			11969,773	7107,028
18 E.P.S. RATES			5,678	6,098

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A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2002	2,202.0	1,070.0	3,272.0		
	OCTOBER 2002	2,127.0	1,130.0	3,257.0		
	APRIL 2003	2,150.0	1,078.0	3,228.0		
	OCTOBER 2003	2,089.0	1,128.0	3,217.0		
	APRIL 2004	2,123.0	1,092.0	3,215.0		
	OCTOBER 2004	2,092.0	1,140.0	3,232.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	2,107.5 +	23.00	X	5,678.00	= 12,096,979.00
	9-12 PUPILS	1,116.0 +	0.00	X	6,098.00	= 6,805,368.00
	ADULT EDUC. COURSES AT .1	17.7		X	6,098.00	= 107,934.60
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,678.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.250		X	6,098.00	= 1,524.50
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .5838	1,230.4	X .15	X	5,678.00	= 1,047,931.68
	9-12 DISADVANTAGED @ .5838	651.5	X .15	X	6,098.00	= 595,927.05
	K-8 LIMITED ENGLISH PROF.	20.0	X .300	X	5,678.00	= 34,068.00
	9-12 LIMITED ENGLISH PROF.	12.0	X .300	X	6,098.00	= 21,952.80
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	2,107.5		X	100.00	= 210,750.00
	9-12 STUDENT ASSESSMENT	1,116.0		X	100.00	= 111,600.00
	K-8 TECHNOLOGY RESOURCES	2,107.5		X	83.00	= 174,922.50
	9-12 TECHNOLOGY RESOURCES	1,116.0		X	252.00	= 281,232.00
	K-2 PUPILS	578.0	X .10	X	5,678.00	= 328,188.40
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					21,818,378.53
	OPERATING ALLOCATION WITH EPS TRANSITION AT 84.00 %					18,327,437.96
30	ADJUSTED TOTAL OPERATING ALLOCATION					18,327,437.96

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2003-04	280,930.00	X	101.80%	=	285,986.74
32	SPECIAL EDUCATION - EPS ALLOCATION					3,509,101.29
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2003-04	0.00	X	101.80%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					1,311,653.28
36	TRANSPORTATION (BUS PURCHASES) FOR 2004-05					187,188.71
39	TOTAL OTHER SUBSIDIZABLE COSTS					5,293,930.02
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					23,621,367.98

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	11/01/05	NOBLE HIGH SCHOOL	1,670,000.00	613,391.00	2,283,391.00
	05/01/06	NOBLE HIGH SCHOOL	0.00	579,247.85	579,247.85
	11/01/05	NEW JHS-BERWICK	170,000.00	4,212.62	174,212.62
	11/01/05	NEW PRIMARY SCHOOL	289,650.00	52,591.43	342,241.43
	05/01/06	NEW PRIMARY SCHOOL	0.00	42,144.08	42,144.08
	11/01/05	NEW ELEM-NO BERWICK	120,000.00	2,859.33	122,859.33
42	TOTAL PRINCIPAL & INTEREST		2,249,650.00	1,294,446.31	3,544,096.31
43	APPROVED LEASES FOR 2004-05				0.00
43A	APPROVED LEASE PURCHASES FOR 2004-05				0.00
44	INSURED VALUE FACTOR FOR 2003-04				0.00
47	TOTAL DEBT SERVICE ALLOCATION				3,544,096.31
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				27,165,464.29

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

TOTAL ALLOCATION LOCAL CONTRIBUTION

	AVG. CAL. YEAR PUPILS		2004 STATE VALUATION	MILL EXPECTATION	LOCAL CONTRIBUTION	OR	TOTAL ALLOCATION		LOCAL CONTRIBUTION		
BERWICK	1,318.5	40.90%	348,700,000	8.26	2,880,262.00		11,110,674.89		2,880,262.00	33.06%	8.26M
LEBANON	1,127.5	34.98%	280,150,000	8.26	2,314,039.00		9,502,479.41		2,314,039.00	26.56%	8.26M
NORTH BERWICK	777.5	24.12%	425,850,000	8.26	3,517,521.00		6,552,309.99		3,517,521.00	40.38%	8.26M

TOTAL	3,223.5	1,054,700,000	8,711,822.00	27,165,464.29	8,711,822.00	100.00%	8.26M
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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION

49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	27,165,464.29	8,711,822.00	18,453,642.29
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	27,165,464.29	8,711,822.00	18,453,642.29
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			5,814.25-
57 LESS ADJUSTMENT FOR LAPTOP AGREEMENT			0.00
58A TRANSITION ADJUSTMENT			0.00
58B TRANSITION ADJUSTMENT (ENROLLMENT LESS 1,000)			0.00
58C TRANSITION ADJUSTMENT (ENROLLMENT 1,000 OR MORE)			0.00
58D TRANSITION ADJUSTMENT (SMALL ADMINISTRATIVE UNIT)			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			18,447,828.04
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 32.07%		STATE SHARE % = 67.93%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 32.09%		STATE SHARE % = 67.91%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	30,656,404.86		