

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 60

2006-07

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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 2005	1,275.0	779.0	2,054.0 (65%)	1,125.5 (35%)	3,179.5

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	75.0 (17:1)	48.7 (16:1)	75.0 (15:1)	= 198.7 /	226.1 =	.88 X	9269,690 =	5302,263	2855,064
B. GUIDANCE	3.6 (350:1)	2.2 (350:1)	4.5 (250:1)	= 10.3 /	13.8 =	.75 X	598,825 =	291,927	157,192
C. LIBRARIANS	1.6 (800:1)	1.0 (800:1)	1.4 (800:1)	= 4.0 /	3.0 =	1.33 X	144,116 =	124,588	67,086
D. HEALTH	1.6 (800:1)	1.0 (800:1)	1.4 (800:1)	= 4.0 /	7.0 =	.57 X	293,932 =	108,902	58,639
E. EDUCATION TECHS	12.8 (100:1)	7.8 (100:1)	4.5 (250:1)	= 25.1 /	38.7 =	.65 X	640,817 =	270,745	145,786
F. LIBRARY TECHS	2.6 (500:1)	1.6 (500:1)	2.3 (500:1)	= 6.5 /	6.3 =	1.03 X	115,686 =	77,452	41,705
G. CLERICAL	6.4 (200:1)	3.9 (200:1)	5.6 (200:1)	= 15.9 /	19.3 =	.82 X	479,843 =	255,756	137,715
H. SCHOOL ADMIN.	4.2 (305:1)	2.6 (305:1)	3.6 (315:1)	= 10.4 /	8.5 =	1.22 X	602,832 =	478,046	257,409

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	32	32	65,728	36,016
B. Supplies and Equipment	302	418	620,308	470,459
C. Professional Development	51	51	104,754	57,401
D. Instructional Leadership Support	20	20	41,080	22,510
E. Co- and Extra-Curricular Student	29	99	59,566	111,425
F. System Administration/Support	349	346	716,846	389,423
G. Operations & Maintenance	929	1,104	1908,166	1242,552

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	1107,259	596,216
B. Education & Library Technicians	36.00%	125,351	67,497
C. Clerical	29.00%	74,169	39,937
D. School Administrators	14.00%	66,926	36,037

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.06)	500,946	269,777
16 Adjustment for Title I Revenues	-204,564	-110,150

17 TOTALS	12096,214	6949,696
18 E.P.S. RATES	5,889	6,175

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A. OPERATING COST ALLOCATIONS

19 RESIDENT PUPILS	K-8	9-12	TOTAL			
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			
APRIL 2005	2,079.0	1,088.0	3,167.0			
OCTOBER 2005	2,024.0	1,084.0	3,108.0			
21 BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU		
	YEAR PUPILS	ENROLL. ADJ	X	EPS RATES		
K-8 PUPILS	2,051.5 +	41.33	X	5,889.00	=	12,324,675.87
9-12 PUPILS	1,086.0 +	15.66	X	6,175.00	=	6,802,750.50
ADULT EDUC. COURSES AT .1	17.1		X	6,175.00	=	105,592.50
K-8 EQUIV. INSTR. PUPILS	0.000		X	5,889.00	=	0.00
9-12 EQUIV. INSTR. PUPILS	0.000		X	6,175.00	=	0.00
WEIGHTED COUNTS	PUPILS	WEIGHTS	X			
K-8 DISADVANTAGED @ .3061	628.0	X .15	X	5,889.00	=	554,743.80
9-12 DISADVANTAGED @ .3061	332.4	X .15	X	6,175.00	=	307,885.50
K-8 LIMITED ENGLISH PROF.	18.0	X .300	X	5,889.00	=	31,800.60
9-12 LIMITED ENGLISH PROF.	9.0	X .300	X	6,175.00	=	16,672.50
TARGETED FUNDS	PUPILS	WEIGHTS	X			
K-8 STUDENT ASSESSMENT	2,051.5		X	79.00	=	162,068.50
9-12 STUDENT ASSESSMENT	1,086.0		X	79.00	=	85,794.00
K-8 TECHNOLOGY RESOURCES	2,051.5		X	85.00	=	174,377.50
9-12 TECHNOLOGY RESOURCES	1,086.0		X	258.00	=	280,188.00
K-2 PUPILS	579.0	X .10	X	5,889.00	=	340,973.10
ISOLATED SMALL SCHOOL ADJUSTMENT						
K-8 SMALL SCHOOL ADJUSTMENT					=	0.00
9-12 SMALL SCHOOL ADJUSTMENT					=	0.00
OPERATING ALLOCATION					21,187,522.37	
OPERATING ALLOCATION WITH EPS TRANSITION AT 90.00 %					19,068,770.13	
30 ADJUSTED TOTAL OPERATING ALLOCATION					19,068,770.13	

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2004-05	309,832.29	X	102.40%	=	317,268.26
32	SPECIAL EDUCATION - EPS ALLOCATION					3,656,232.27
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2004-05	0.00	X	102.40%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					1,542,966.48
36	TRANSPORTATION (BUS PURCHASES) FOR 2005-06					206,739.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					5,723,206.01
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					24,791,976.14

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	11/01/06	NOBLE HIGH SCHOOL	1,670,000.00	579,247.85	2,249,247.85
	05/01/07	NOBLE HIGH SCHOOL	0.00	543,852.20	543,852.20
	11/01/06	NEW PRIMARY SCHOOL	289,650.00	0.00	289,650.00
	05/01/07	NEW PRIMARY SCHOOL	0.00	31,644.26	31,644.26
42	TOTAL PRINCIPAL & INTEREST		1,959,650.00	1,154,744.31	3,114,394.31
43	APPROVED LEASES FOR 2005-06				0.00
43A	APPROVED LEASE PURCHASES FOR 2005-06				0.00
44	INSURED VALUE FACTOR FOR 2004-05				0.00
47	TOTAL DEBT SERVICE ALLOCATION				3,114,394.31
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				27,906,370.45

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION	TOTAL ALLOCATION	LOCAL CONTRIBUTION
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	AVG. CAL. YEAR PUPILS	2005 STATE VALUATION X	MILL EXPECTATION =	LOCAL CONTRIBUTION	TOTAL ALLOCATION OR	TOTAL ALLOCATION	LOCAL CONTRIBUTION		
BERWICK	1,264.0	40.29%	434,900,000	7.60	3,305,240.00	11,243,476.65	3,305,240.00	34.66%	7.60M
LEBANON	1,130.0	36.02%	323,750,000	7.60	2,460,500.00	10,051,874.64	2,460,500.00	25.80%	7.60M
NORTH BERWICK	743.5	23.69%	496,050,000	7.60	3,769,980.00	6,611,019.16	3,769,980.00	39.54%	7.60M
TOTAL	3,137.5		1,254,700,000		9,535,720.00	27,906,370.45	9,535,720.00	100.00%	7.60M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	27,906,370.45	9,535,720.00	18,370,650.45
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	27,906,370.45	9,535,720.00	18,370,650.45
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			4,671.63-
57 LESS ADJUSTMENT FOR LAPTOP AGREEMENT			0.00
58E TRANSITION ADJUSTMENTS PER CHAPTER 519 PART AAAA-11 (TIER 2) AND AAAA-22 & 23			0.00
58F EPS TRANSITION ADJUSTMENT PER 20-A MRSa SECTION 15686 AND SUB-SEC. 2 TIER 1			0.00
59A MINIMUM TEACHER SALARY ADJUSTMENT			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			18,365,978.82
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 34.17% STATE SHARE % = 65.83%			
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 34.19% STATE SHARE % = 65.81%			
63 FYI: 100% E.P.S. TOTAL ALLOCATION	30,025,122.69		