

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 60

2007-08

560 - 560

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2006)	1,276	766	2,042	1,072	3,114
10 ATTENDING PUPILS (OCTOBER 2006)	1,265	758	2,023	1,084	3,107
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2006	1,270.5	762.0	2,032.5 ( 65%)	1,078.0 ( 35%)	3,110.5

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	74.7 (17:1)	47.6 (16:1)	71.9 (15:1)	=	194.2	/	227.6	=	.85 X	9785,772	=	5406,639	2911,267
B. GUIDANCE	3.6 (350:1)	2.2 (350:1)	4.3 (250:1)	=	10.1	/	13.0	=	.78 X	590,970	=	299,622	161,335
C. LIBRARIANS	1.6 (800:1)	1.0 (800:1)	1.3 (800:1)	=	3.9	/	3.0	=	1.30 X	156,509	=	132,250	71,212
D. HEALTH	1.6 (800:1)	1.0 (800:1)	1.3 (800:1)	=	3.9	/	7.0	=	.56 X	308,511	=	112,298	60,468
E. EDUCATION TECHS	12.7 (100:1)	7.6 (100:1)	4.3 (250:1)	=	24.6	/	38.3	=	.64 X	616,610	=	256,510	138,120
F. LIBRARY TECHS	2.5 (500:1)	1.5 (500:1)	2.2 (500:1)	=	6.2	/	5.6	=	1.11 X	94,649	=	68,289	36,771
G. CLERICAL	6.4 (200:1)	3.8 (200:1)	5.4 (200:1)	=	15.6	/	18.2	=	.86 X	485,744	=	271,531	146,209
H. SCHOOL ADMIN.	4.2 (305:1)	2.5 (305:1)	3.4 (315:1)	=	10.1	/	8.5	=	1.19 X	633,252	=	489,821	263,749

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	33	33	67,073	35,574
B. Supplies and Equipment	311	430	632,108	463,540
C. Professional Development	52	52	105,690	56,056
D. Instructional Leadership Support	21	21	42,683	22,638
E. Co- and Extra-Curricular Student	30	102	60,975	109,956
F. System Administration/Support	359	356	729,668	383,768
G. Operations & Maintenance	956	1,136	1943,070	1224,608

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	1130,654	608,814
B. Education & Library Technicians	36.00%	116,928	62,961
C. Clerical	29.00%	78,744	42,401
D. School Administrators	14.00%	68,575	36,925

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.06)	509,936	274,548
16 Adjustment for Title I Revenues	-224,511	-120,890

17 TOTALS	12298,552	6990,029
18 E.P.S. RATES	6,051	6,484

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 60

2007-08

560 - 560

A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	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		
	APRIL 2006	2,043.0	1,049.0	3,092.0		
	OCTOBER 2006	2,024.0	1,066.0	3,090.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	2,033.5 +	30.66	X	6,051.00	= 12,490,232.16
	9-12 PUPILS	1,057.5 +	29.00	X	6,484.00	= 7,044,866.00
	ADULT EDUC. COURSES AT .1	14.8		X	6,484.00	= 95,963.20
	K-8 EQUIV. INSTR. PUPILS	0.000		X	6,051.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.375		X	6,484.00	= 2,431.50
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .3019	613.9	X .15	X	6,051.00	= 557,206.34
	9-12 DISADVANTAGED @ .3019	319.3	X .15	X	6,484.00	= 310,551.18
	K-8 LIMITED ENGLISH PROF.	19.0	X .300	X	6,051.00	= 34,490.70
	9-12 LIMITED ENGLISH PROF.	13.0	X .300	X	6,484.00	= 25,287.60
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	2,033.5		X	40.00	= 81,340.00
	9-12 STUDENT ASSESSMENT	1,057.5		X	40.00	= 42,300.00
	K-8 TECHNOLOGY RESOURCES	2,033.5		X	87.00	= 176,914.50
	9-12 TECHNOLOGY RESOURCES	1,057.5		X	265.00	= 280,237.50
	K-2 PUPILS	597.5	X .10	X	6,051.00	= 361,547.25
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					21,503,367.93
	OPERATING ALLOCATION WITH EPS TRANSITION AT 95.00 %					20,428,199.53
30	ADJUSTED TOTAL OPERATING ALLOCATION					20,428,199.53

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 60

2007-08

560 - 560

B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2005-06	342,166.00	X	102.90%	=	352,088.81
32	SPECIAL EDUCATION - EPS ALLOCATION					3,495,078.65
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2005-06	0.00	X	102.90%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					1,587,712.51
36	TRANSPORTATION (BUS PURCHASES) FOR 2006-07					203,672.42
39	TOTAL OTHER SUBSIDIZABLE COSTS					5,638,552.39
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					26,066,751.92

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
		11/01/07 NOBLE HIGH SCHOOL	1,670,000.00	543,852.20	2,213,852.20
		05/01/08 NOBLE HIGH SCHOOL	0.00	507,621.55	507,621.55
		11/01/07 NEW PRIMARY SCHOOL	289,650.00	0.00	289,650.00
		05/01/08 NEW PRIMARY SCHOOL	0.00	21,144.45	21,144.45
42	TOTAL PRINCIPAL & INTEREST		1,959,650.00	1,072,618.20	3,032,268.20
43	APPROVED LEASES FOR 2006-07				0.00
43A	APPROVED LEASE PURCHASES FOR 2006-07				0.00
44	INSURED VALUE FACTOR FOR 2005-06				0.00
47	TOTAL DEBT SERVICE ALLOCATION				3,032,268.20
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				29,099,020.12

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

					TOTAL ALLOCATION	LOCAL CONTRIBUTION		
	AVG. CAL. YEAR PUPILS	2006 STATE VALUATION X	MILL EXPECTATION =	LOCAL CONTRIBUTION	OR TOTAL ALLOCATION			
BERWICK	1,246.5	40.40%	489,400,000	7.44	3,641,136.00	11,756,004.13	3,641,136.00	33.88% 7.44M
LEBANON	1,128.0	36.56%	406,550,000	7.44	3,024,732.00	10,638,601.76	3,024,732.00	28.14% 7.44M
NORTH BERWICK	711.0	23.04%	548,750,000	7.44	4,082,700.00	6,704,414.24	4,082,700.00	37.98% 7.44M
TOTAL	3,085.5		1,444,700,000		10,748,568.00	29,099,020.13	10,748,568.00	100.00% 7.44M



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

2007-08

560 - 560

E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
-----			
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	29,099,020.12	10,748,568.00	18,350,452.12
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	29,099,020.12	10,748,568.00	18,350,452.12
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			3,351.58-
57 LESS ADJUSTMENT FOR LAPTOP AGREEMENT			0.00
58F EPS TRANSITION ADJUSTMENT PER 20-A MRSA SECTION 15686			0.00
58G LIMITATION OF INCREASES ADJUSTMENT - 15%			0.00
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			18,347,100.54
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 36.94%		STATE SHARE % = 63.06%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 36.95%		STATE SHARE % = 63.05%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	30,174,188.52		