

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

LITCHFIELD

2006-07

243 - 044

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	253.5	158.0	411.5 (100%)	0.0 (0%)	411.5

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	14.9 (17:1)	9.9 (16:1)	0.0 (15:1)	=	24.8 /	29.4 =	.84 X	1362,935 =	1144,865	0
B. GUIDANCE	0.7 (350:1)	0.5 (350:1)	0.0 (250:1)	=	1.2 /	2.0 =	.60 X	83,059 =	49,835	0
C. LIBRARIANS	0.3 (800:1)	0.2 (800:1)	0.0 (800:1)	=	0.5 /	0.0 =	.50 X	0 =	13,752	0
D. HEALTH	0.3 (800:1)	0.2 (800:1)	0.0 (800:1)	=	0.5 /	1.0 =	.50 X	43,311 =	21,656	0
E. EDUCATION TECHS	2.5 (100:1)	1.6 (100:1)	0.0 (250:1)	=	4.1 /	1.9 =	2.16 X	35,772 =	77,268	0
F. LIBRARY TECHS	0.5 (500:1)	0.3 (500:1)	0.0 (500:1)	=	0.8 /	2.0 =	.40 X	35,035 =	14,014	0
G. CLERICAL	1.3 (200:1)	0.8 (200:1)	0.0 (200:1)	=	2.1 /	3.6 =	.58 X	89,045 =	51,646	0
H. SCHOOL ADMIN.	0.8 (305:1)	0.5 (305:1)	0.0 (315:1)	=	1.3 /	2.0 =	.65 X	124,724 =	81,071	0

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	32	32	13,168	0
B. Supplies and Equipment	302	418	124,273	0
C. Professional Development	51	51	20,987	0
D. Instructional Leadership Support	20	20	8,230	0
E. Co- and Extra-Curricular Student	29	99	11,934	0
F. System Administration/Support	349	346	143,614	0
G. Operations & Maintenance	929	1,104	382,284	0

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	233,721	0
B. Education & Library Technicians	36.00%	32,862	0
C. Clerical	29.00%	14,977	0
D. School Administrators	14.00%	11,350	0

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.95)	-88,009	0
16 Adjustment for Title I Revenues	0	0

17 TOTALS	2363,497	0
18 E.P.S. RATES	5,744	0

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

LITCHFIELD

2006-07

243 - 044

=====

A. OPERATING COST ALLOCATIONS

```
-----
```

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2003	456.0	0.0	456.0		
	OCTOBER 2003	415.0	0.0	415.0		
	APRIL 2004	419.0	0.0	419.0		
	OCTOBER 2004	410.0	0.0	410.0		
	APRIL 2005	412.0	0.0	412.0		
	OCTOBER 2005	401.0	0.0	401.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	406.5 +	12.33	X	5,744.00	= 2,405,759.52
	9-12 PUPILS	0.0 +	0.00	X	0.00	= 0.00
	ADULT EDUC. COURSES AT .1	0.0		X	0.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,744.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.250		X	5,744.00	= 1,436.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .3911	159.0	X .15	X	5,744.00	= 136,994.40
	9-12 DISADVANTAGED @ .3911	0.0	X .15	X	0.00	= 0.00
	K-8 LIMITED ENGLISH PROF.	0.0	X .500	X	5,744.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .500	X	0.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	406.5		X	79.00	= 32,113.50
	9-12 STUDENT ASSESSMENT	0.0		X	79.00	= 0.00
	K-8 TECHNOLOGY RESOURCES	406.5		X	85.00	= 34,552.50
	9-12 TECHNOLOGY RESOURCES	0.0		X	258.00	= 0.00
	K-2 PUPILS	124.5	X .10	X	5,744.00	= 71,512.80
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					2,682,368.72
	OPERATING ALLOCATION WITH EPS TRANSITION AT 90.00 %					2,414,131.84
30	ADJUSTED TOTAL OPERATING ALLOCATION					2,414,131.84

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

LITCHFIELD

2006-07

243 - 044

B. OTHER SUBSIDIZABLE COSTS

31 GIFTED & TALENTED EXPENDITURES FOR 2004-05	0.00	X	102.40%	=	0.00
32 SPECIAL EDUCATION - EPS ALLOCATION					605,591.09
34 VOCATIONAL EDUCATION EXPENDITURES FOR 2004-05	0.00	X	102.40%	=	0.00
35 TRANSPORTATION - EPS ALLOCATION					275,645.50
36 TRANSPORTATION (BUS PURCHASES) FOR 2005-06					44,594.33
39 TOTAL OTHER SUBSIDIZABLE COSTS					925,830.92
 40 TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					 3,339,962.76

C. DEBT SERVICE ALLOCATIONS

41 DEBT SERVICE NAME OF PROJECT	PRINCIPAL	INTEREST	
11/01/06 LITCHFIELD MIDDLE SCHOOL	295,465.58	49,536.03	345,001.61
05/01/07 LITCHFIELD MIDDLE SCHOOL	0.00	82,774.68	82,774.68
 42 TOTAL PRINCIPAL & INTEREST	 295,465.58	 132,310.71	 427,776.29
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			 427,776.29
 48 TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)			 3,767,739.05

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

	AVG. CAL.	2005 STATE	MILL	LOCAL	TOTAL		
	YEAR PUPILS	VALUATION X	EXPECTATION =	CONTRIBUTION	OR	ALLOCATION	
LITCHFIELD	406.5	100.00%	130,724,220	7.60	993,504.07	3,767,739.05	993,504.07 100.00% 7.60M
 TOTAL	 406.5		 130,724,220	 993,504.07	 3,767,739.05	 993,504.07 100.00% 7.60M	

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

LITCHFIELD

2006-07

243 - 044

E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	3,767,739.05	993,504.07	2,774,234.98
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	3,767,739.05	993,504.07	2,774,234.98
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
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			49,604.61
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			2,823,839.59
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 26.37% STATE SHARE % = 73.63%			
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 25.05% STATE SHARE % = 74.95%			
63 FYI: 100% E.P.S. TOTAL ALLOCATION	4,035,975.93		