

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 36

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	456.5	278.0	734.5 (70%)	310.0 (30%)	1,044.5

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	26.9 (17:1)	17.4 (16:1)	20.7 (15:1)	=	65.0 /	71.0 =	.92 X	2988,204 =	1924,404	824,744
B. GUIDANCE	1.3 (350:1)	0.8 (350:1)	1.2 (250:1)	=	3.3 /	1.5 =	2.20 X	59,544 =	91,698	39,299
C. LIBRARIANS	0.6 (800:1)	0.3 (800:1)	0.4 (800:1)	=	1.3 /	1.0 =	1.30 X	55,556 =	50,556	21,667
D. HEALTH	0.6 (800:1)	0.3 (800:1)	0.4 (800:1)	=	1.3 /	1.0 =	1.30 X	43,311 =	39,413	16,891
E. EDUCATION TECHS	4.6 (100:1)	2.8 (100:1)	1.2 (250:1)	=	8.6 /	15.5 =	.55 X	279,838 =	107,738	46,173
F. LIBRARY TECHS	0.9 (500:1)	0.6 (500:1)	0.6 (500:1)	=	2.1 /	2.0 =	1.05 X	41,988 =	30,861	13,226
G. CLERICAL	2.3 (200:1)	1.4 (200:1)	1.6 (200:1)	=	5.3 /	7.7 =	.69 X	202,560 =	97,836	41,930
H. SCHOOL ADMIN.	1.5 (305:1)	0.9 (305:1)	1.0 (315:1)	=	3.4 /	4.0 =	.85 X	238,543 =	141,933	60,829

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	32	32	23,504	9,920
B. Supplies and Equipment	302	418	221,819	129,580
C. Professional Development	51	51	37,460	15,810
D. Instructional Leadership Support	20	20	14,690	6,200
E. Co- and Extra-Curricular Student	29	99	21,301	30,690
F. System Administration/Support	349	346	256,341	107,260
G. Operations & Maintenance	929	1,104	682,351	342,240

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	400,153	171,494
B. Education & Library Technicians	36.00%	49,896	21,384
C. Clerical	29.00%	28,372	12,160
D. School Administrators	14.00%	19,871	8,516

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.96)	-120,249	-51,529
16 Adjustment for Title I Revenues	-281,122	-120,480

17 TOTALS	3838,825	1748,002
18 E.P.S. RATES	5,226	5,639

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A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2003	725.0	274.0	999.0		
	OCTOBER 2003	725.0	286.0	1,011.0		
	APRIL 2004	755.0	275.0	1,030.0		
	OCTOBER 2004	737.0	309.0	1,046.0		
	APRIL 2005	742.0	294.0	1,036.0		
	OCTOBER 2005	714.0	307.0	1,021.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	728.0 +	5.00	X	5,226.00	= 3,830,658.00
	9-12 PUPILS	300.5 +	0.00	X	5,639.00	= 1,694,519.50
	ADULT EDUC. COURSES AT .1	5.4		X	5,639.00	= 30,450.60
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,226.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	5,639.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .5240	381.5	X .15	X	5,226.00	= 299,057.85
	9-12 DISADVANTAGED @ .5240	157.5	X .15	X	5,639.00	= 133,221.38
	K-8 LIMITED ENGLISH PROF.	1.0	X .500	X	5,226.00	= 2,613.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .500	X	5,639.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	728.0		X	79.00	= 57,512.00
	9-12 STUDENT ASSESSMENT	300.5		X	79.00	= 23,739.50
	K-8 TECHNOLOGY RESOURCES	728.0		X	85.00	= 61,880.00
	9-12 TECHNOLOGY RESOURCES	300.5		X	258.00	= 77,529.00
	K-2 PUPILS	230.0	X .10	X	5,226.00	= 120,198.00
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					6,331,378.83
	OPERATING ALLOCATION WITH EPS TRANSITION AT 90.00 %					5,698,240.94
30	ADJUSTED TOTAL OPERATING ALLOCATION					5,698,240.94

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2004-05	0.00	X	102.40%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					835,352.57
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2004-05	0.00	X	102.40%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					496,091.79
36	TRANSPORTATION (BUS PURCHASES) FOR 2005-06					78,204.93
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,409,649.29
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					7,107,890.23

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
42	TOTAL PRINCIPAL & INTEREST		0.00	0.00	0.00
43	APPROVED LEASES FOR 2005-06				0.00
43A	APPROVED LEASE PURCHASES FOR 2005-06				9,488.00
44	INSURED VALUE FACTOR FOR 2004-05				0.00
47	TOTAL DEBT SERVICE ALLOCATION				9,488.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				7,117,378.23

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL. YEAR PUPILS		2005 STATE VALUATION X	MILL EXPECTATION =	LOCAL CONTRIBUTION	OR	TOTAL ALLOCATION	LOCAL CONTRIBUTION		
LIVERMORE	374.5	36.41%	126,250,000	7.60	959,500.00		2,591,437.41	959,500.00	48.47%	7.60M
LIVERMORE FALLS	654.0	63.59%	134,200,000	7.60	1,019,920.00		4,525,940.82	1,019,920.00	51.53%	7.60M
TOTAL	1,028.5		260,450,000		1,979,420.00		7,117,378.23	1,979,420.00	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	7,117,378.23	1,979,420.00	5,137,958.23
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	7,117,378.23	1,979,420.00	5,137,958.23
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			22,350.00
58E TRANSITION ADJUSTMENTS PER CHAPTER 519 PART AAAA-11 (TIER 2) AND AAAA-22 & 23			0.00
58F EPS TRANSITION ADJUSTMENT PER 20-A M RSA SECTION 15686 AND SUB-SEC. 2 TIER 1			0.00
59A MINIMUM TEACHER SALARY ADJUSTMENT			3,300.00
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			5,118,908.23
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 27.81% STATE SHARE % = 72.19%			
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 28.08% STATE SHARE % = 71.92%			
63 FYI: 100% E.P.S. TOTAL ALLOCATION	7,750,516.12		