

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

LITCHFIELD

2007-08

243 - 044

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2006)	259	162	421	0	421
10 ATTENDING PUPILS (OCTOBER 2006)	251	147	398	0	398
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2006	255.0	154.5	409.5 (100%)	0.0 ( 0%)	409.5

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	15.0 (17:1)	9.7 (16:1)	0.0 (15:1)	=	24.7 /	28.0 =		.88 X	1359,156 =		1196,057	0
B. GUIDANCE	0.7 (350:1)	0.4 (350:1)	0.0 (250:1)	=	1.1 /	1.9 =		.58 X	82,815 =		48,033	0
C. LIBRARIANS	0.3 (800:1)	0.2 (800:1)	0.0 (800:1)	=	0.5 /	0.0 =		.50 X	0 =		14,710	0
D. HEALTH	0.3 (800:1)	0.2 (800:1)	0.0 (800:1)	=	0.5 /	0.0 =		.50 X	0 =		18,374	0
E. EDUCATION TECHS	2.6 (100:1)	1.5 (100:1)	0.0 (250:1)	=	4.1 /	2.1 =		1.95 X	37,384 =		72,899	0
F. LIBRARY TECHS	0.5 (500:1)	0.3 (500:1)	0.0 (500:1)	=	0.8 /	1.0 =		.80 X	16,260 =		13,008	0
G. CLERICAL	1.3 (200:1)	0.8 (200:1)	0.0 (200:1)	=	2.1 /	3.0 =		.70 X	80,791 =		56,554	0
H. SCHOOL ADMIN.	0.8 (305:1)	0.5 (305:1)	0.0 (315:1)	=	1.3 /	2.0 =		.65 X	130,407 =		84,765	0

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	33	33	13,514	0
B. Supplies and Equipment	311	430	127,355	0
C. Professional Development	52	52	21,294	0
D. Instructional Leadership Support	21	21	8,600	0
E. Co- and Extra-Curricular Student	30	102	12,285	0
F. System Administration/Support	359	356	147,011	0
G. Operations & Maintenance	956	1,136	391,482	0

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	242,663	0
B. Education & Library Technicians	36.00%	30,927	0
C. Clerical	29.00%	16,401	0
D. School Administrators	14.00%	11,867	0

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.95)	-90,988	0
16 Adjustment for Title I Revenues	0	0

17 TOTALS	2436,810	0
18 E.P.S. RATES	5,951	0

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A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	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		
	APRIL 2006	414.0	0.0	414.0		
	OCTOBER 2006	384.0	0.0	384.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	399.0 +	7.66	X	5,951.00	= 2,420,033.66
	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	5,951.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.625		X	5,951.00	= 3,719.38
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .4297	171.5	X .15	X	5,951.00	= 153,089.48
	9-12 DISADVANTAGED @ .4297	0.0	X .15	X	0.00	= 0.00
	K-8 LIMITED ENGLISH PROF.	0.0	X .500	X	5,951.00	= 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	399.0		X	40.00	= 15,960.00
	9-12 STUDENT ASSESSMENT	0.0		X	40.00	= 0.00
	K-8 TECHNOLOGY RESOURCES	399.0		X	87.00	= 34,713.00
	9-12 TECHNOLOGY RESOURCES	0.0		X	265.00	= 0.00
	K-2 PUPILS	127.0	X .10	X	5,951.00	= 75,577.70
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					2,703,093.22
	OPERATING ALLOCATION WITH EPS TRANSITION AT 95.00 %					2,567,938.55
30	ADJUSTED TOTAL OPERATING ALLOCATION					2,567,938.55

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2005-06	28,774.26	X	102.90%	=	29,608.71
32	SPECIAL EDUCATION - EPS ALLOCATION					577,563.25
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2005-06	0.00	X	102.90%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					285,453.32
36	TRANSPORTATION (BUS PURCHASES) FOR 2006-07					92,685.91
39	TOTAL OTHER SUBSIDIZABLE COSTS					985,311.19
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					3,553,249.74

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE NAME OF PROJECT	PRINCIPAL	INTEREST	
	11/01/07 LITCHFIELD MIDDLE SCHOOL	295,465.57	44,951.22	340,416.79
	05/01/08 LITCHFIELD MIDDLE SCHOOL	0.00	75,043.82	75,043.82
42	TOTAL PRINCIPAL & INTEREST	295,465.57	119,995.04	415,460.61
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			415,460.61
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)			3,968,710.35

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL. YEAR PUPILS	2006 STATE VALUATION X	MILL EXPECTATION =	LOCAL CONTRIBUTION	OR	TOTAL ALLOCATION	LOCAL CONTRIBUTION			
LITCHFIELD	399.0	100.00%	157,771,250	7.44		1,173,818.10	3,968,710.35	1,173,818.10	100.00%	7.44M
TOTAL	399.0		157,771,250			1,173,818.10	3,968,710.35	1,173,818.10	100.00%	7.44M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
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49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	3,968,710.35	1,173,818.10	2,794,892.25
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	3,968,710.35	1,173,818.10	2,794,892.25
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
58F EPS TRANSITION ADJUSTMENT PER 20-A MRS A SECTION 15686			0.00
58G LIMITATION OF INCREASES ADJUSTMENT - 15%			0.00
59A MINIMUM TEACHER SALARY ADJUSTMENT			9,910.70
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			2,804,802.95
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 29.58%		STATE SHARE % = 70.42%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 29.33%		STATE SHARE % = 70.67%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	4,103,865.02		