

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 36

2007-08

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1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2006)	484	270	754	306	1,060
10 ATTENDING PUPILS (OCTOBER 2006)	455	274	729	326	1,055
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2006	469.5	272.0	741.5 ( 70%)	316.0 ( 30%)	1,057.5

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	27.6 (17:1)	17.0 (16:1)	21.1 (15:1)	=	65.7 /	69.0 =		.95 X	3040,751 =		2022,099	866,614
B. GUIDANCE	1.3 (350:1)	0.8 (350:1)	1.3 (250:1)	=	3.4 /	3.9 =		.87 X	155,862 =		94,920	40,680
C. LIBRARIANS	0.6 (800:1)	0.3 (800:1)	0.4 (800:1)	=	1.3 /	1.0 =		1.30 X	57,955 =		52,739	22,603
D. HEALTH	0.6 (800:1)	0.3 (800:1)	0.4 (800:1)	=	1.3 /	1.0 =		1.30 X	46,373 =		42,200	18,085
E. EDUCATION TECHS	4.7 (100:1)	2.7 (100:1)	1.3 (250:1)	=	8.7 /	13.4 =		.65 X	236,880 =		107,780	46,192
F. LIBRARY TECHS	0.9 (500:1)	0.5 (500:1)	0.6 (500:1)	=	2.0 /	2.0 =		1.00 X	39,366 =		27,556	11,810
G. CLERICAL	2.3 (200:1)	1.4 (200:1)	1.6 (200:1)	=	5.3 /	7.7 =		.69 X	221,493 =		106,981	45,849
H. SCHOOL ADMIN.	1.5 (305:1)	0.9 (305:1)	1.0 (315:1)	=	3.4 /	2.5 =		1.36 X	162,655 =		154,848	66,363

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	33	33	24,470	10,428
B. Supplies and Equipment	311	430	230,607	135,880
C. Professional Development	52	52	38,558	16,432
D. Instructional Leadership Support	21	21	15,572	6,636
E. Co- and Extra-Curricular Student	30	102	22,245	32,232
F. System Administration/Support	359	356	266,199	112,496
G. Operations & Maintenance	956	1,136	708,874	358,976

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	420,272	180,117
B. Education & Library Technicians	36.00%	48,721	20,881
C. Clerical	29.00%	31,024	13,296
D. School Administrators	14.00%	21,679	9,291

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.96)	-126,211	-54,088
16 Adjustment for Title I Revenues	-232,039	-99,445

17 TOTALS	4079,092	1861,327
18 E.P.S. RATES	5,501	5,890

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A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	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		
	APRIL 2006	745.0	295.0	1,040.0		
	OCTOBER 2006	720.0	311.0	1,031.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X	SAU EPS RATES	
	K-8 PUPILS	732.5 +	3.00	X	5,501.00	= 4,045,985.50
	9-12 PUPILS	303.0 +	0.00	X	5,890.00	= 1,784,670.00
	ADULT EDUC. COURSES AT .1	4.9		X	5,890.00	= 28,861.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,501.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.500		X	5,890.00	= 2,945.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .6236	456.8	X .15	X	5,501.00	= 376,928.52
	9-12 DISADVANTAGED @ .6236	189.0	X .15	X	5,890.00	= 166,981.50
	K-8 LIMITED ENGLISH PROF.	3.0	X .500	X	5,501.00	= 8,251.50
	9-12 LIMITED ENGLISH PROF.	0.0	X .500	X	5,890.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	732.5		X	40.00	= 29,300.00
	9-12 STUDENT ASSESSMENT	303.0		X	40.00	= 12,120.00
	K-8 TECHNOLOGY RESOURCES	732.5		X	87.00	= 63,727.50
	9-12 TECHNOLOGY RESOURCES	303.0		X	265.00	= 80,295.00
	K-2 PUPILS	253.5	X .10	X	5,501.00	= 139,450.35
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					6,739,515.87
	OPERATING ALLOCATION WITH EPS TRANSITION AT 95.00 %					6,402,540.07
30	ADJUSTED TOTAL OPERATING ALLOCATION					6,402,540.07

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2005-06	0.00	X	102.90%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					898,091.70
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2005-06	0.00	X	102.90%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					510,478.45
36	TRANSPORTATION (BUS PURCHASES) FOR 2006-07					60,423.98
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,468,994.13
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					7,871,534.20

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 2006-07				0.00
43A	APPROVED LEASE PURCHASES FOR 2006-07				9,488.00
44	INSURED VALUE FACTOR FOR 2005-06				0.00
47	TOTAL DEBT SERVICE ALLOCATION				9,488.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				7,881,022.20

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL. YEAR PUPILS		2006 STATE VALUATION	MILL EXPECTATION	LOCAL CONTRIBUTION	OR	TOTAL ALLOCATION	LOCAL CONTRIBUTION		
LIVERMORE	372.0	35.96%	147,950,000	7.44	1,100,748.00		2,834,015.58	1,100,748.00	50.12%	7.44M
LIVERMORE FALLS	662.5	64.04%	147,250,000	7.44	1,095,540.00		5,047,006.62	1,095,540.00	49.88%	7.44M
TOTAL	1,034.5		295,200,000		2,196,288.00		7,881,022.20	2,196,288.00	100.00%	7.44M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	7,881,022.20	2,196,288.00	5,684,734.20
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	7,881,022.20	2,196,288.00	5,684,734.20
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			22,500.00
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			5,662,234.20
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):		LOCAL SHARE % = 27.87%	STATE SHARE % = 72.13%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):		LOCAL SHARE % = 28.15%	STATE SHARE % = 71.85%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	8,217,998.00		