

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

LITCHFIELD

2005-06

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 2004	258.0	162.5	420.5 (100%)	0.0 (0%)	420.5

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	15.2 (17:1)	10.2 (16:1)	0.0 (15:1)	= 25.4 / 31.7 =	.80 X	1423,324 =	1138,659	0
B. GUIDANCE	0.7 (350:1)	0.5 (350:1)	0.0 (250:1)	= 1.2 / 2.0 =	.60 X	80,922 =	48,553	0
C. LIBRARIANS	0.3 (800:1)	0.2 (800:1)	0.0 (800:1)	= 0.5 / 0.0 =	.50 X	0 =	13,354	0
D. HEALTH	0.3 (800:1)	0.2 (800:1)	0.0 (800:1)	= 0.5 / 1.0 =	.50 X	37,485 =	18,743	0
E. EDUCATION TECHS	2.6 (100:1)	1.6 (100:1)	0.0 (250:1)	= 4.2 / 4.2 =	1.00 X	64,829 =	64,829	0
F. LIBRARY TECHS	0.5 (500:1)	0.3 (500:1)	0.0 (500:1)	= 0.8 / 2.0 =	.40 X	30,499 =	12,200	0
G. CLERICAL	1.3 (200:1)	0.8 (200:1)	0.0 (200:1)	= 2.1 / 3.0 =	.70 X	74,796 =	52,357	0
H. SCHOOL ADMIN.	0.8 (305:1)	0.5 (305:1)	0.0 (315:1)	= 1.3 / 1.9 =	.68 X	106,672 =	72,537	0

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	31	31	13,036	0
B. Supplies and Equipment	295	408	124,048	0
C. Professional Development	50	50	21,025	0
D. Instructional Leadership Support	20	20	8,410	0
E. Co- and Extra-Curricular Student	28	97	11,774	0
F. System Administration/Support	341	338	143,391	0
G. Operations & Maintenance	907	1,078	381,394	0

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	231,669	0
B. Education & Library Technicians	36.00%	27,730	0
C. Clerical	29.00%	15,184	0
D. School Administrators	14.00%	10,155	0

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.95)	-85,950	0
16 Adjustment for Title I Revenues	0	0

17 TOTALS	2323,097	0
18 E.P.S. RATES	5,525	0

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A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2002	459.0	0.0	459.0		
	OCTOBER 2002	448.0	0.0	448.0		
	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		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	414.5 +	20.00	X	5,525.00	= 2,400,612.50
	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	5,525.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.375		X	5,525.00	= 2,071.88
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .4010	166.2	X .15	X	5,525.00	= 137,738.25
	9-12 DISADVANTAGED @ .4010	0.0	X .15	X	0.00	= 0.00
	K-8 LIMITED ENGLISH PROF.	0.0	X .500	X	5,525.00	= 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	414.5		X	100.00	= 41,450.00
	9-12 STUDENT ASSESSMENT	0.0		X	100.00	= 0.00
	K-8 TECHNOLOGY RESOURCES	414.5		X	83.00	= 34,403.50
	9-12 TECHNOLOGY RESOURCES	0.0		X	252.00	= 0.00
	K-2 PUPILS	127.5	X .10	X	5,525.00	= 70,443.75
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					2,686,719.88
	OPERATING ALLOCATION WITH EPS TRANSITION AT 84.00 %					2,256,844.69
30	ADJUSTED TOTAL OPERATING ALLOCATION					2,256,844.69

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2003-04	0.00	X	101.80%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					805,522.75
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2003-04	0.00	X	101.80%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					227,306.78
36	TRANSPORTATION (BUS PURCHASES) FOR 2004-05					34,928.49
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,067,758.02
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					3,324,602.71

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST		
	11/01/05	LITCHFIELD MIDDLE SCHOOL	295,465.58	98,203.53		393,669.11
	05/01/06	LITCHFIELD MIDDLE SCHOOL	0.00	90,505.54		90,505.54
42	TOTAL PRINCIPAL & INTEREST		295,465.58	188,709.07		484,174.65
43	APPROVED LEASES FOR 2004-05					0.00
43A	APPROVED LEASE PURCHASES FOR 2004-05					0.00
44	INSURED VALUE FACTOR FOR 2003-04					0.00
47	TOTAL DEBT SERVICE ALLOCATION					484,174.65
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)					3,808,777.36

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

						TOTAL	LOCAL		
						ALLOCATION	CONTRIBUTION		
LITCHFIELD	AVG. CAL. YEAR PUPILS	2004 STATE VALUATION X	MILL EXPECTATION =	LOCAL CONTRIBUTION	OR	TOTAL ALLOCATION	982,241.41	100.00%	8.26M
	414.5	118,915,425	8.26	982,241.41		3,808,777.36	982,241.41	100.00%	8.26M
TOTAL	414.5	118,915,425		982,241.41		3,808,777.36	982,241.41	100.00%	8.26M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	3,808,777.36	982,241.41	2,826,535.95
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	3,808,777.36	982,241.41	2,826,535.95
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
58A TRANSITION ADJUSTMENT			0.00
58B TRANSITION ADJUSTMENT (ENROLLMENT LESS 1,000)			0.00
58C TRANSITION ADJUSTMENT (ENROLLMENT 1,000 OR MORE)			0.00
58D TRANSITION ADJUSTMENT (SMALL ADMINISTRATIVE UNIT)			53,702.00
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			2,880,237.95
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):		LOCAL SHARE % = 25.79%	STATE SHARE % = 74.21%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):		LOCAL SHARE % = 24.38%	STATE SHARE % = 75.62%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	4,238,652.55		