

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 24

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 | 161.0 | 99.5 | 260.5 (63%) | 151.0 (37%) | 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 | 9.5 (17:1) | 6.2 (16:1) | 10.1 (15:1) | = | 25.8 / | 30.7 = | .84 X | 1276,250 = | 675,392 | 396,658 |
| B. GUIDANCE | 0.5 (350:1) | 0.3 (350:1) | 0.6 (250:1) | = | 1.4 / | 1.6 = | .88 X | 61,002 = | 33,820 | 19,862 |
| C. LIBRARIANS | 0.2 (800:1) | 0.1 (800:1) | 0.2 (800:1) | = | 0.5 / | 1.0 = | .50 X | 48,130 = | 15,161 | 8,904 |
| D. HEALTH | 0.2 (800:1) | 0.1 (800:1) | 0.2 (800:1) | = | 0.5 / | 1.0 = | .50 X | 43,311 = | 13,643 | 8,013 |
| E. EDUCATION TECHS | 1.6 (100:1) | 1.0 (100:1) | 0.6 (250:1) | = | 3.2 / | 4.0 = | .80 X | 70,071 = | 35,316 | 20,741 |
| F. LIBRARY TECHS | 0.3 (500:1) | 0.2 (500:1) | 0.3 (500:1) | = | 0.8 / | 0.0 = | .80 X | 0 = | 6,377 | 3,745 |
| G. CLERICAL | 0.8 (200:1) | 0.5 (200:1) | 0.8 (200:1) | = | 2.1 / | 3.0 = | .70 X | 78,877 = | 34,785 | 20,429 |
| H. SCHOOL ADMIN. | 0.5 (305:1) | 0.3 (305:1) | 0.5 (315:1) | = | 1.3 / | 0.9 = | 1.44 X | 58,273 = | 52,865 | 31,048 |

| 13 Other Support Costs (Per Pupil) | K-8 | 9-12 | Elementary | Secondary |
|-------------------------------------|-----|-------|------------|-----------|
| A. Substitute Teachers -1/2 Day | 32 | 32 | 8,336 | 4,832 |
| B. Supplies and Equipment | 302 | 418 | 78,671 | 63,118 |
| C. Professional Development | 51 | 51 | 13,286 | 7,701 |
| D. Instructional Leadership Support | 20 | 20 | 5,210 | 3,020 |
| E. Co- and Extra-Curricular Student | 29 | 99 | 7,555 | 14,949 |
| F. System Administration/Support | 349 | 346 | 90,915 | 52,246 |
| G. Operations & Maintenance | 929 | 1,104 | 242,005 | 166,704 |

| 14 Salary Benefits | Percentage | Elementary | Secondary |
|--|------------|------------|-----------|
| A. Teachers, Guidance, Librarians & Health | 19.00% | 140,223 | 82,353 |
| B. Education & Library Technicians | 36.00% | 15,009 | 8,815 |
| C. Clerical | 29.00% | 10,088 | 5,924 |
| D. School Administrators | 14.00% | 7,401 | 4,347 |

| | | |
|--|----------|---------|
| 15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.99) | -10,484 | -6,156 |
| 16 Adjustment for Title I Revenues | -145,088 | -85,210 |

| | | |
|-----------------|----------|---------|
| 17 TOTALS | 1330,485 | 832,041 |
| 18 E.P.S. RATES | 5,107 | 5,510 |

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A. OPERATING COST ALLOCATIONS

| | | | | | | |
|----|---|--------------------------|--------------------------|--------|------------------|----------------|
| 19 | RESIDENT PUPILS | K-8 | 9-12 | TOTAL | | |
| | APRIL 2003 | 318.0 | 148.0 | 466.0 | | |
| | OCTOBER 2003 | 301.0 | 157.0 | 458.0 | | |
| | APRIL 2004 | 297.0 | 147.0 | 444.0 | | |
| | OCTOBER 2004 | 285.0 | 150.0 | 435.0 | | |
| | APRIL 2005 | 284.0 | 147.0 | 431.0 | | |
| | OCTOBER 2005 | 242.0 | 158.0 | 400.0 | | |
| 21 | BASIC COUNTS | AVG. CAL. YEAR PUPILS | DECLINING ENROLL. ADJ | X X | SAU EPS RATES | |
| | K-8 PUPILS | 263.0 + | 24.83 | X | 5,107.00 | = 1,469,947.81 |
| | 9-12 PUPILS | 152.5 + | 0.00 | X | 5,510.00 | = 840,275.00 |
| | ADULT EDUC. COURSES AT .1 | 1.9 | | X | 5,510.00 | = 10,469.00 |
| | K-8 EQUIV. INSTR. PUPILS | 0.000 | | X | 5,107.00 | = 0.00 |
| | 9-12 EQUIV. INSTR. PUPILS | 0.000 | | X | 5,510.00 | = 0.00 |
| | WEIGHTED COUNTS | PUPILS | WEIGHTS | X | | |
| | K-8 DISADVANTAGED @ .5660 | 148.9 | X .15 | X | 5,107.00 | = 114,064.85 |
| | 9-12 DISADVANTAGED @ .5660 | 86.3 | X .15 | X | 5,510.00 | = 71,326.95 |
| | K-8 LIMITED ENGLISH PROF. | 75.0 | X .300 | X | 5,107.00 | = 114,907.50 |
| | 9-12 LIMITED ENGLISH PROF. | 32.0 | X .300 | X | 5,510.00 | = 52,896.00 |
| | TARGETED FUNDS | PUPILS | WEIGHTS | X | | |
| | K-8 STUDENT ASSESSMENT | 263.0 | | X | 79.00 | = 20,777.00 |
| | 9-12 STUDENT ASSESSMENT | 152.5 | | X | 79.00 | = 12,047.50 |
| | K-8 TECHNOLOGY RESOURCES | 263.0 | | X | 85.00 | = 22,355.00 |
| | 9-12 TECHNOLOGY RESOURCES | 152.5 | | X | 258.00 | = 39,345.00 |
| | K-2 PUPILS | 83.5 | X .10 | X | 5,107.00 | = 42,643.45 |
| | ISOLATED SMALL SCHOOL ADJUSTMENT | | | | | |
| | K-8 SMALL SCHOOL ADJUSTMENT | | | | | = 122,372.99 |
| | 9-12 SMALL SCHOOL ADJUSTMENT | | | | | = 89,003.34 |
| | OPERATING ALLOCATION | | | | | 3,022,431.39 |
| | OPERATING ALLOCATION WITH EPS TRANSITION AT 90.00 % | | | | | 2,720,188.25 |
| 30 | ADJUSTED TOTAL OPERATING ALLOCATION | | | | | 2,720,188.25 |

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B. OTHER SUBSIDIZABLE COSTS

| | | | | | | |
|----|--|------------|---|---------|---|--------------|
| 31 | GIFTED & TALENTED EXPENDITURES FOR 2004-05 | 165,253.00 | X | 102.40% | = | 169,219.07 |
| 32 | SPECIAL EDUCATION - EPS ALLOCATION | | | | | 453,527.85 |
| 34 | VOCATIONAL EDUCATION EXPENDITURES FOR 2004-05 | 381,550.50 | X | 102.40% | = | 390,707.71 |
| 35 | TRANSPORTATION - EPS ALLOCATION | | | | | 179,501.53 |
| 36 | TRANSPORTATION (BUS PURCHASES) FOR 2005-06 | | | | | 0.00 |
| 39 | TOTAL OTHER SUBSIDIZABLE COSTS | | | | | 1,192,956.16 |
| 40 | TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39) | | | | | 3,913,144.41 |

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 | | | | 0.00 |
| 44 | INSURED VALUE FACTOR FOR 2004-05 | | | | 0.00 |
| 47 | TOTAL DEBT SERVICE ALLOCATION | | | | 0.00 |
| 48 | TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47) | | | | 3,913,144.41 |

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

| | AVG. CAL. YEAR PUPILS | | 2005 STATE VALUATION | MILL EXPECTATION | LOCAL CONTRIBUTION | OR | TOTAL ALLOCATION | LOCAL CONTRIBUTION | | |
|-----------|-----------------------|--------|----------------------|------------------|--------------------|----|------------------|--------------------|---------|-------|
| CYR PLT. | 21.5 | 5.17% | 8,050,000 | 7.60 | 61,180.00 | | 202,309.57 | 61,180.00 | 9.88% | 7.60M |
| HAMLIN | 24.5 | 5.90% | 13,750,000 | 7.60 | 104,500.00 | | 230,875.52 | 104,500.00 | 16.87% | 7.60M |
| VAN BUREN | 369.5 | 88.93% | 59,700,000 | 7.60 | 453,720.00 | | 3,479,959.32 | 453,720.00 | 73.25% | 7.60M |
| TOTAL | 415.5 | | 81,500,000 | | 619,400.00 | | 3,913,144.41 | 619,400.00 | 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 | 3,913,144.41 | 619,400.00 | 3,293,744.41 |
| 50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS | 3,913,144.41 | 619,400.00 | 3,293,744.41 |
| 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 | | | 0.00 |
| 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 | | | 3,293,744.41 |
| 61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 15.83% STATE SHARE % = 84.17% | | | |
| 62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 15.83% STATE SHARE % = 84.17% | | | |
| 63 FYI: 100% E.P.S. TOTAL ALLOCATION | 4,215,387.55 | | |