

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

FAYETTE

2005-06

154 - 233

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 | 74.0 | 0.0 | 74.0 (100%) | 0.0 (0%) | 74.0 |

| 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 | 4.4 (17:1) | 0.0 (16:1) | 0.0 (15:1) | = | 4.4 / | 5.4 = | .81 X | 190,583 = | 154,372 | 0 |
| B. GUIDANCE | 0.2 (350:1) | 0.0 (350:1) | 0.0 (250:1) | = | 0.2 / | 0.0 = | .20 X | 0 = | 5,341 | 0 |
| C. LIBRARIANS | 0.1 (800:1) | 0.0 (800:1) | 0.0 (800:1) | = | 0.1 / | 0.0 = | .10 X | 0 = | 2,671 | 0 |
| D. HEALTH | 0.1 (800:1) | 0.0 (800:1) | 0.0 (800:1) | = | 0.1 / | 0.2 = | .50 X | 7,178 = | 3,589 | 0 |
| E. EDUCATION TECHS | 0.7 (100:1) | 0.0 (100:1) | 0.0 (250:1) | = | 0.7 / | 1.8 = | .39 X | 28,256 = | 11,020 | 0 |
| F. LIBRARY TECHS | 0.1 (500:1) | 0.0 (500:1) | 0.0 (500:1) | = | 0.1 / | 0.0 = | .10 X | 0 = | 1,260 | 0 |
| G. CLERICAL | 0.4 (200:1) | 0.0 (200:1) | 0.0 (200:1) | = | 0.4 / | 1.0 = | .40 X | 22,253 = | 8,901 | 0 |
| H. SCHOOL ADMIN. | 0.2 (305:1) | 0.0 (305:1) | 0.0 (315:1) | = | 0.2 / | 0.4 = | .50 X | 23,430 = | 11,715 | 0 |

| 13 Other Support Costs (Per Pupil) | K-8 | 9-12 | Elementary | Secondary |
|-------------------------------------|-----|-------|------------|-----------|
| A. Substitute Teachers -1/2 Day | 31 | 31 | 2,294 | 0 |
| B. Supplies and Equipment | 295 | 408 | 21,830 | 0 |
| C. Professional Development | 50 | 50 | 3,700 | 0 |
| D. Instructional Leadership Support | 20 | 20 | 1,480 | 0 |
| E. Co- and Extra-Curricular Student | 28 | 97 | 2,072 | 0 |
| F. System Administration/Support | 341 | 338 | 25,234 | 0 |
| G. Operations & Maintenance | 907 | 1,078 | 67,118 | 0 |

| 14 Salary Benefits | Percentage | Elementary | Secondary |
|--|------------|------------|-----------|
| A. Teachers, Guidance, Librarians & Health | 19.00% | 31,535 | 0 |
| B. Education & Library Technicians | 36.00% | 4,421 | 0 |
| C. Clerical | 29.00% | 2,581 | 0 |
| D. School Administrators | 14.00% | 1,640 | 0 |

| | | |
|--|---------|---|
| 15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.95) | -12,067 | 0 |
| 16 Adjustment for Title I Revenues | -10,604 | 0 |

| | | |
|-----------------|---------|-------|
| 17 TOTALS | 340,102 | 0 |
| 18 E.P.S. RATES | 4,596 | 5,792 |

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

FAYETTE

2005-06

154 - 233

A. OPERATING COST ALLOCATIONS

| 19 | RESIDENT PUPILS | K-8 | 9-12 | TOTAL | | |
|----|---|--------------------------|--------------------------|--------|------------------|--------------|
| | APRIL 2002 | 124.0 | 61.0 | 185.0 | | |
| | OCTOBER 2002 | 108.0 | 49.0 | 157.0 | | |
| | APRIL 2003 | 109.0 | 47.0 | 156.0 | | |
| | OCTOBER 2003 | 120.0 | 44.0 | 164.0 | | |
| | APRIL 2004 | 120.0 | 47.0 | 167.0 | | |
| | OCTOBER 2004 | 102.0 | 51.0 | 153.0 | | |
| 21 | BASIC COUNTS | AVG. CAL. YEAR PUPILS | DECLINING ENROLL. ADJ | X X | SAU EPS RATES | |
| | K-8 PUPILS | 111.0 + | 2.83 | X | 4,596.00 | = 523,162.68 |
| | 9-12 PUPILS | 49.0 + | 0.00 | X | 5,792.00 | = 283,808.00 |
| | ADULT EDUC. COURSES AT .1 | 0.0 | | X | 5,792.00 | = 0.00 |
| | K-8 EQUIV. INSTR. PUPILS | 0.000 | | X | 4,596.00 | = 0.00 |
| | 9-12 EQUIV. INSTR. PUPILS | 0.500 | | X | 5,792.00 | = 2,896.00 |
| | WEIGHTED COUNTS | PUPILS | WEIGHTS | X | | |
| | K-8 DISADVANTAGED @ .3521 | 39.1 | X .15 | X | 4,596.00 | = 26,955.54 |
| | 9-12 DISADVANTAGED @ .3521 | 17.3 | X .15 | X | 5,792.00 | = 15,030.24 |
| | K-8 LIMITED ENGLISH PROF. | 0.0 | X .500 | X | 4,596.00 | = 0.00 |
| | 9-12 LIMITED ENGLISH PROF. | 0.0 | X .500 | X | 5,792.00 | = 0.00 |
| | TARGETED FUNDS | PUPILS | WEIGHTS | X | | |
| | K-8 STUDENT ASSESSMENT | 111.0 | | X | 100.00 | = 11,100.00 |
| | 9-12 STUDENT ASSESSMENT | 49.0 | | X | 100.00 | = 4,900.00 |
| | K-8 TECHNOLOGY RESOURCES | 111.0 | | X | 83.00 | = 9,213.00 |
| | 9-12 TECHNOLOGY RESOURCES | 49.0 | | X | 252.00 | = 12,348.00 |
| | K-2 PUPILS | 45.0 | X .10 | X | 4,596.00 | = 20,682.00 |
| | ISOLATED SMALL SCHOOL ADJUSTMENT | | | | | |
| | K-8 SMALL SCHOOL ADJUSTMENT | | | | | = 0.00 |
| | 9-12 SMALL SCHOOL ADJUSTMENT | | | | | = 0.00 |
| | OPERATING ALLOCATION | | | | | 910,095.46 |
| | OPERATING ALLOCATION WITH EPS TRANSITION AT 84.00 % | | | | | 764,480.18 |
| 30 | ADJUSTED TOTAL OPERATING ALLOCATION | | | | | 764,480.18 |

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

FAYETTE

2005-06

154 - 233

B. OTHER SUBSIDIZABLE COSTS

| | | | | | | |
|----|--|------|---|---------|---|--------------|
| 31 | GIFTED & TALENTED EXPENDITURES FOR 2003-04 | 0.00 | X | 101.80% | = | 0.00 |
| 32 | SPECIAL EDUCATION - EPS ALLOCATION | | | | | 200,953.31 |
| 34 | VOCATIONAL EDUCATION EXPENDITURES FOR 2003-04 | 0.00 | X | 101.80% | = | 0.00 |
| 35 | TRANSPORTATION - EPS ALLOCATION | | | | | 99,989.89 |
| 36 | TRANSPORTATION (BUS PURCHASES) FOR 2004-05 | | | | | 14,745.88 |
| 39 | TOTAL OTHER SUBSIDIZABLE COSTS | | | | | 315,689.08 |
| 40 | TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39) | | | | | 1,080,169.26 |

C. DEBT SERVICE ALLOCATIONS

| | | | | | |
|-----|---|-------------------------|------------|-----------|--------------|
| 41 | DEBT SERVICE | NAME OF PROJECT | PRINCIPAL | INTEREST | |
| | 11/01/05 | ADDN TO FAYETTE CENTRAL | 129,960.00 | 20,529.24 | 150,489.24 |
| | 05/01/06 | ADDN TO FAYETTE CENTRAL | 0.00 | 17,606.46 | 17,606.46 |
| 42 | TOTAL PRINCIPAL & INTEREST | | 129,960.00 | 38,135.70 | 168,095.70 |
| 43 | APPROVED LEASES FOR 2004-05 | | | | 0.00 |
| 43A | APPROVED LEASE PURCHASES FOR 2004-05 | | | | 0.00 |
| 44 | INSURED VALUE FACTOR FOR 2003-04 | | | | 4,484.00 |
| 47 | TOTAL DEBT SERVICE ALLOCATION | | | | 172,579.70 |
| 48 | TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47) | | | | 1,252,748.96 |

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

| | AVG. CAL. YEAR PUPILS | 2004 STATE VALUATION | MILL X EXPECTATION | LOCAL CONTRIBUTION | TOTAL ALLOCATION OR | LOCAL CONTRIBUTION | | | |
|---------|-----------------------|----------------------|--------------------|--------------------|---------------------|--------------------|------------|---------|-------|
| FAYETTE | 160.0 | 100.00% | 84,400,000 | 8.26 | 697,144.00 | 1,252,748.96 | 697,144.00 | 100.00% | 8.26M |
| TOTAL | 160.0 | | 84,400,000 | | 697,144.00 | 1,252,748.96 | 697,144.00 | 100.00% | 8.26M |

S T A T E O F M A I N E
D E P A R T M E N T O F E D U C A T I O N
A U G U S T A 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

FAYETTE

2005-06

154 - 233

| E. TOTALS AND ADJUSTMENTS | TOTAL ALLOCATION | LOCAL CONTRIBUTION | STATE CONTRIBUTION |
|---|---------------------|------------------------|------------------------|
| ----- | | | |
| 49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS | 1,252,748.96 | 697,144.00 | 555,604.96 |
| 50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS | 1,252,748.96 | 697,144.00 | 555,604.96 |
| 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 | | | 45,238.52 |
| 58B TRANSITION ADJUSTMENT (ENROLLMENT LESS 1,000) | | | 30,042.17 |
| 58C TRANSITION ADJUSTMENT (ENROLLMENT 1,000 OR MORE) | | | 0.00 |
| 58D TRANSITION ADJUSTMENT (SMALL ADMINISTRATIVE UNIT) | | | 18,194.00 |
| 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 | | | 649,079.65 |
| 61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): | | LOCAL SHARE % = 55.65% | STATE SHARE % = 44.35% |
| 62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): | | LOCAL SHARE % = 48.19% | STATE SHARE % = 51.81% |
| 63 FYI: 100% E.P.S. TOTAL ALLOCATION | 1,398,364.24 | | |