

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

CUTLER

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 | 44.5 | 18.0 | 62.5 (100%) | 0.0 ( 0%) | 62.5  |

| 12 Position        | K-5         | 6-8         | 9-12        | = | E.P.S.<br>FTE / | Actual<br>FTE = | Ratio X | EPS Tot<br>Salary = | Elementary<br>Salary | Secondary<br>Salary |
|--------------------|-------------|-------------|-------------|---|-----------------|-----------------|---------|---------------------|----------------------|---------------------|
| A. TEACHERS        | 2.6 (17:1)  | 1.1 (16:1)  | 0.0 (15:1)  | = | 3.7 /           | 4.5 =           | .82 X   | 200,029 =           | 164,024              | 0                   |
| B. GUIDANCE        | 0.1 (350:1) | 0.1 (350:1) | 0.0 (250:1) | = | 0.2 /           | 0.0 =           | .20 X   | 0 =                 | 5,501                | 0                   |
| C. LIBRARIANS      | 0.1 (800:1) | 0.0 (800:1) | 0.0 (800:1) | = | 0.1 /           | 0.2 =           | .50 X   | 6,711 =             | 3,356                | 0                   |
| D. HEALTH          | 0.1 (800:1) | 0.0 (800:1) | 0.0 (800:1) | = | 0.1 /           | 0.0 =           | .10 X   | 0 =                 | 3,498                | 0                   |
| E. EDUCATION TECHS | 0.4 (100:1) | 0.2 (100:1) | 0.0 (250:1) | = | 0.6 /           | 2.0 =           | .30 X   | 36,009 =            | 10,803               | 0                   |
| F. LIBRARY TECHS   | 0.1 (500:1) | 0.0 (500:1) | 0.0 (500:1) | = | 0.1 /           | 0.0 =           | .10 X   | 0 =                 | 1,265                | 0                   |
| G. CLERICAL        | 0.2 (200:1) | 0.1 (200:1) | 0.0 (200:1) | = | 0.3 /           | 0.0 =           | .30 X   | 0 =                 | 6,519                | 0                   |
| H. SCHOOL ADMIN.   | 0.1 (305:1) | 0.1 (305:1) | 0.0 (315:1) | = | 0.2 /           | 0.2 =           | 1.00 X  | 12,268 =            | 12,268               | 0                   |

| 13 Other Support Costs (Per Pupil)  | K-8 | 9-12  | Elementary | Secondary |
|-------------------------------------|-----|-------|------------|-----------|
| A. Substitute Teachers -1/2 Day     | 32  | 32    | 2,000      | 0         |
| B. Supplies and Equipment           | 302 | 418   | 18,875     | 0         |
| C. Professional Development         | 51  | 51    | 3,188      | 0         |
| D. Instructional Leadership Support | 20  | 20    | 1,250      | 0         |
| E. Co- and Extra-Curricular Student | 29  | 99    | 1,813      | 0         |
| F. System Administration/Support    | 349 | 346   | 21,813     | 0         |
| G. Operations & Maintenance         | 929 | 1,104 | 58,063     | 0         |

| 14 Salary Benefits                         | Percentage | Elementary | Secondary |
|--|------------|------------|-----------|
| A. Teachers, Guidance, Librarians & Health | 19.00%     | 33,512     | 0         |
| B. Education & Library Technicians         | 36.00%     | 4,344      | 0         |
| C. Clerical                                | 29.00%     | 1,891      | 0         |
| D. School Administrators                   | 14.00%     | 1,718      | 0         |

|  |         |   |
|--|---------|---|
| 15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.84) | -40,111 | 0 |
| 16 Adjustment for Title I Revenues   | -22,414 | 0 |

|                 |         |       |
|-----------------|---------|-------|
| 17 TOTALS       | 293,174 | 0     |
| 18 E.P.S. RATES | 4,691   | 6,008 |

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## A. OPERATING COST ALLOCATIONS

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|    |   |             |             |       |           |              |
|----|---|-------------|-------------|-------|-----------|--------------|
| 19 | RESIDENT PUPILS                                     | K-8         | 9-12        | TOTAL |           |              |
|    | APRIL 2003  | 53.0        | 22.0        | 75.0  |           |              |
|    | OCTOBER 2003  | 53.0        | 24.0        | 77.0  |           |              |
|    | APRIL 2004  | 55.0        | 20.0        | 75.0  |           |              |
|    | OCTOBER 2004  | 60.0        | 19.0        | 79.0  |           |              |
|    | APRIL 2005  | 60.0        | 18.0        | 78.0  |           |              |
|    | OCTOBER 2005  | 65.0        | 19.0        | 84.0  |           |              |
| 21 | BASIC COUNTS  | AVG. CAL.   | DECLINING   | X     | SAU       |              |
|    |   | YEAR PUPILS | ENROLL. ADJ | X     | EPS RATES |              |
|    | K-8 PUPILS  | 62.5 +      | 0.00        | X     | 4,691.00  | = 293,187.50 |
|    | 9-12 PUPILS   | 18.5 +      | 0.00        | X     | 6,008.00  | = 111,148.00 |
|    | ADULT EDUC. COURSES AT .1                           | 0.2         |             | X     | 6,008.00  | = 1,201.60   |
|    | K-8 EQUIV. INSTR. PUPILS                            | 0.000       |             | X     | 4,691.00  | = 0.00       |
|    | 9-12 EQUIV. INSTR. PUPILS                           | 0.300       |             | X     | 6,008.00  | = 1,802.40   |
|    | WEIGHTED COUNTS                                     | PUPILS      | WEIGHTS     | X     |           |              |
|    | K-8 DISADVANTAGED @ .4925                           | 30.8        | X .15       | X     | 4,691.00  | = 21,672.42  |
|    | 9-12 DISADVANTAGED @ .4925                          | 9.1         | X .15       | X     | 6,008.00  | = 8,200.92   |
|    | K-8 LIMITED ENGLISH PROF.                           | 0.0         | X .500      | X     | 4,691.00  | = 0.00       |
|    | 9-12 LIMITED ENGLISH PROF.                          | 0.0         | X .500      | X     | 6,008.00  | = 0.00       |
|    | TARGETED FUNDS                                      | PUPILS      | WEIGHTS     | X     |           |              |
|    | K-8 STUDENT ASSESSMENT                              | 62.5        |             | X     | 79.00     | = 4,937.50   |
|    | 9-12 STUDENT ASSESSMENT                             | 18.5        |             | X     | 79.00     | = 1,461.50   |
|    | K-8 TECHNOLOGY RESOURCES                            | 62.5        |             | X     | 85.00     | = 5,312.50   |
|    | 9-12 TECHNOLOGY RESOURCES                           | 18.5        |             | X     | 258.00    | = 4,773.00   |
|    | K-2 PUPILS  | 25.5        | X .10       | X     | 4,691.00  | = 11,962.05  |
|    | ISOLATED SMALL SCHOOL ADJUSTMENT                    |             |             |       |           |              |
|    | K-8 SMALL SCHOOL ADJUSTMENT                         |             |             |       |           | = 40,061.00  |
|    | 9-12 SMALL SCHOOL ADJUSTMENT                        |             |             |       |           | = 0.00       |
|    | OPERATING ALLOCATION                                |             |             |       |           | 505,720.39   |
|    | OPERATING ALLOCATION WITH EPS TRANSITION AT 90.00 % |             |             |       |           | 455,148.35   |
| 30 | ADJUSTED TOTAL OPERATING ALLOCATION                 |             |             |       |           | 455,148.35   |

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B. OTHER SUBSIDIZABLE COSTS

|    |  |           |   |         |   |            |
|----|--|-----------|---|---------|---|------------|
| 31 | GIFTED & TALENTED EXPENDITURES FOR 2004-05                                     | 396.68    | X | 102.40% | = | 406.20     |
| 32 | SPECIAL EDUCATION - EPS ALLOCATION   |           |   |         |   | 75,108.14  |
| 34 | VOCATIONAL EDUCATION EXPENDITURES FOR 2004-05                                  | 14,374.95 | X | 102.40% | = | 14,719.95  |
| 35 | TRANSPORTATION - EPS ALLOCATION  |           |   |         |   | 36,947.30  |
| 36 | TRANSPORTATION (BUS PURCHASES) FOR 2005-06                                     |           |   |         |   | 0.00       |
| 39 | TOTAL OTHER SUBSIDIZABLE COSTS   |           |   |         |   | 127,181.59 |
| 40 | TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39) |           |   |         |   | 582,329.94 |

C. DEBT SERVICE ALLOCATIONS

|     |   |                       |           |          |  |            |
|-----|---|-----------------------|-----------|----------|--|------------|
| 41  | DEBT SERVICE                                      | NAME OF PROJECT       | PRINCIPAL | INTEREST |  |            |
|     | 11/01/06  | NEW CUTLER ELEMENTARY | 18,115.05 | 0.00     |  | 18,115.05  |
|     | 05/01/07  | NEW CUTLER ELEMENTARY | 0.00      | 1,672.22 |  | 1,672.22   |
| 42  | TOTAL PRINCIPAL & INTEREST                        |                       | 18,115.05 | 1,672.22 |  | 19,787.27  |
| 43  | APPROVED LEASES FOR 2005-06                       |                       |           |          |  | 0.00       |
| 43A | APPROVED LEASE PURCHASES FOR 2005-06              |                       |           |          |  | 3,573.60   |
| 44  | INSURED VALUE FACTOR FOR 2004-05                  |                       |           |          |  | 13,369.28  |
| 47  | TOTAL DEBT SERVICE ALLOCATION                     |                       |           |          |  | 36,730.15  |
| 48  | TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47) |                       |           |          |  | 619,060.09 |

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

|        |                       |                      |                  |                    |    | TOTAL ALLOCATION | LOCAL CONTRIBUTION |         |       |
|--------|-----------------------|----------------------|------------------|--------------------|----|------------------|--------------------|---------|-------|
|        | AVG. CAL. YEAR PUPILS | 2005 STATE VALUATION | MILL EXPECTATION | LOCAL CONTRIBUTION | OR | TOTAL ALLOCATION |                    |         |       |
| CUTLER | 81.0 100.00%          | 29,650,000           | 7.60             | 225,340.00         |    | 619,060.09       | 225,340.00         | 100.00% | 7.60M |
| TOTAL  | 81.0                  | 29,650,000           |                  | 225,340.00         |    | 619,060.09       | 225,340.00         | 100.00% | 7.60M |

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  
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| E. TOTALS AND ADJUSTMENTS   | TOTAL<br>ALLOCATION | LOCAL<br>CONTRIBUTION | STATE<br>CONTRIBUTION |
|---|---------------------|-----------------------|-----------------------|
| 49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS  | 619,060.09          | 225,340.00            | 393,720.09            |
| 50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS   | 619,060.09          | 225,340.00            | 393,720.09            |
| 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  |                     |                       | 393,720.09            |
| 61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 36.40% STATE SHARE % = 63.60%          |                     |                       |                       |
| 62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 36.40% STATE SHARE % = 63.60% |                     |                       |                       |
| 63 FYI: 100% E.P.S. TOTAL ALLOCATION  | 669,632.13          |                       |                       |