

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

HOPE

2006-07

204 - 069

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 | 86.0 | 62.5 | 148.5 (100%) | 0.0 (0%) | 148.5 |

| 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 | 5.1 (17:1) | 3.9 (16:1) | 0.0 (15:1) | = | 9.0 / | 12.2 = | .74 X | 479,928 = | 355,147 | 0 |
| B. GUIDANCE | 0.2 (350:1) | 0.2 (350:1) | 0.0 (250:1) | = | 0.4 / | 0.4 = | 1.00 X | 20,902 = | 20,902 | 0 |
| C. LIBRARIANS | 0.1 (800:1) | 0.1 (800:1) | 0.0 (800:1) | = | 0.2 / | 0.0 = | .20 X | 0 = | 5,501 | 0 |
| D. HEALTH | 0.1 (800:1) | 0.1 (800:1) | 0.0 (800:1) | = | 0.2 / | 0.0 = | .20 X | 0 = | 6,996 | 0 |
| E. EDUCATION TECHS | 0.9 (100:1) | 0.6 (100:1) | 0.0 (250:1) | = | 1.5 / | 2.9 = | .52 X | 43,252 = | 22,491 | 0 |
| F. LIBRARY TECHS | 0.2 (500:1) | 0.1 (500:1) | 0.0 (500:1) | = | 0.3 / | 1.0 = | .30 X | 20,994 = | 6,298 | 0 |
| G. CLERICAL | 0.4 (200:1) | 0.3 (200:1) | 0.0 (200:1) | = | 0.7 / | 2.3 = | .30 X | 57,712 = | 17,314 | 0 |
| H. SCHOOL ADMIN. | 0.3 (305:1) | 0.2 (305:1) | 0.0 (315:1) | = | 0.5 / | 1.0 = | .50 X | 63,384 = | 31,692 | 0 |

| 13 Other Support Costs (Per Pupil) | K-8 | 9-12 | Elementary | Secondary |
|-------------------------------------|-----|-------|------------|-----------|
| A. Substitute Teachers -1/2 Day | 32 | 32 | 4,752 | 0 |
| B. Supplies and Equipment | 302 | 418 | 44,847 | 0 |
| C. Professional Development | 51 | 51 | 7,574 | 0 |
| D. Instructional Leadership Support | 20 | 20 | 2,970 | 0 |
| E. Co- and Extra-Curricular Student | 29 | 99 | 4,307 | 0 |
| F. System Administration/Support | 349 | 346 | 51,827 | 0 |
| G. Operations & Maintenance | 929 | 1,104 | 137,957 | 0 |

| 14 Salary Benefits | Percentage | Elementary | Secondary |
|--|------------|------------|-----------|
| A. Teachers, Guidance, Librarians & Health | 19.00% | 73,824 | 0 |
| B. Education & Library Technicians | 36.00% | 10,364 | 0 |
| C. Clerical | 29.00% | 5,021 | 0 |
| D. School Administrators | 14.00% | 4,437 | 0 |

| | | |
|--|---------|---|
| 15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.00) | 0 | 0 |
| 16 Adjustment for Title I Revenues | -19,044 | 0 |

| | | |
|-----------------|---------|---|
| 17 TOTALS | 795,176 | 0 |
| 18 E.P.S. RATES | 5,355 | 0 |

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A. OPERATING COST ALLOCATIONS

| | | | | | | |
|----|---|--------------------------|--------------------------|--------|------------------|--------------|
| 19 | RESIDENT PUPILS | K-8 | 9-12 | TOTAL | | |
| | APRIL 2003 | 162.0 | 0.0 | 162.0 | | |
| | OCTOBER 2003 | 158.0 | 0.0 | 158.0 | | |
| | APRIL 2004 | 164.0 | 0.0 | 164.0 | | |
| | OCTOBER 2004 | 152.0 | 0.0 | 152.0 | | |
| | APRIL 2005 | 148.0 | 0.0 | 148.0 | | |
| | OCTOBER 2005 | 153.0 | 0.0 | 153.0 | | |
| 21 | BASIC COUNTS | AVG. CAL. YEAR PUPILS | DECLINING ENROLL. ADJ | X X | SAU EPS RATES | |
| | K-8 PUPILS | 150.5 + | 5.66 | X | 5,355.00 | = 836,236.80 |
| | 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 | 5,355.00 | = 0.00 |
| | 9-12 EQUIV. INSTR. PUPILS | 0.250 | | X | 5,355.00 | = 1,338.75 |
| | WEIGHTED COUNTS | PUPILS | WEIGHTS | X | | |
| | K-8 DISADVANTAGED @ .1933 | 29.1 | X .15 | X | 5,355.00 | = 23,374.58 |
| | 9-12 DISADVANTAGED @ .1933 | 0.0 | X .15 | X | 0.00 | = 0.00 |
| | K-8 LIMITED ENGLISH PROF. | 0.0 | X .500 | X | 5,355.00 | = 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 | 150.5 | | X | 79.00 | = 11,889.50 |
| | 9-12 STUDENT ASSESSMENT | 0.0 | | X | 79.00 | = 0.00 |
| | K-8 TECHNOLOGY RESOURCES | 150.5 | | X | 85.00 | = 12,792.50 |
| | 9-12 TECHNOLOGY RESOURCES | 0.0 | | X | 258.00 | = 0.00 |
| | K-2 PUPILS | 38.0 | X .10 | X | 5,355.00 | = 20,349.00 |
| | ISOLATED SMALL SCHOOL ADJUSTMENT | | | | | |
| | K-8 SMALL SCHOOL ADJUSTMENT | | | | | = 0.00 |
| | 9-12 SMALL SCHOOL ADJUSTMENT | | | | | = 0.00 |
| | OPERATING ALLOCATION | | | | | 905,981.13 |
| | OPERATING ALLOCATION WITH EPS TRANSITION AT 90.00 % | | | | | 815,383.01 |
| 30 | ADJUSTED TOTAL OPERATING ALLOCATION | | | | | 815,383.01 |

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B. OTHER SUBSIDIZABLE COSTS

| | | | | | | |
|----|--|------|---|---------|---|--------------|
| 31 | GIFTED & TALENTED EXPENDITURES FOR 2004-05 | 0.00 | X | 102.40% | = | 0.00 |
| 32 | SPECIAL EDUCATION - EPS ALLOCATION | | | | | 188,980.24 |
| 34 | VOCATIONAL EDUCATION EXPENDITURES FOR 2004-05 | 0.00 | X | 102.40% | = | 0.00 |
| 35 | TRANSPORTATION - EPS ALLOCATION | | | | | 74,960.08 |
| 36 | TRANSPORTATION (BUS PURCHASES) FOR 2005-06 | | | | | 0.00 |
| 39 | TOTAL OTHER SUBSIDIZABLE COSTS | | | | | 263,940.32 |
| 40 | TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39) | | | | | 1,079,323.33 |

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) | | | | 1,079,323.33 |

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

| | | | | | | TOTAL ALLOCATION | LOCAL CONTRIBUTION | | |
|-------|-----------------------|----------------------|------------------|--------------------|----|------------------|--------------------|---------|-------|
| HOPE | AVG. CAL. YEAR PUPILS | 2005 STATE VALUATION | MILL EXPECTATION | LOCAL CONTRIBUTION | OR | | | | |
| | 150.5 100.00% | 83,444,120 | 7.60 | 634,175.31 | | 1,079,323.33 | 634,175.31 | 100.00% | 7.60M |
| TOTAL | 150.5 | 83,444,120 | | 634,175.31 | | 1,079,323.33 | 634,175.31 | 100.00% | 7.60M |

S T A T E O F M A I N E
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| E. TOTALS AND ADJUSTMENTS | TOTAL ALLOCATION | LOCAL CONTRIBUTION | STATE CONTRIBUTION |
|---|---------------------|-----------------------|-----------------------|
| ----- | | | |
| 49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS | 1,079,323.33 | 634,175.31 | 445,148.02 |
| 50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS | 1,079,323.33 | 634,175.31 | 445,148.02 |
| 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 | | | 58,984.92 |
| 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 | | | 504,132.94 |
| 61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 58.76% STATE SHARE % = 41.24% | | | |
| 62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 53.29% STATE SHARE % = 46.71% | | | |
| 63 FYI: 100% E.P.S. TOTAL ALLOCATION | 1,169,921.45 | | |