

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 31

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 | 287.5 | 160.0 | 447.5 (67%) | 218.0 (33%) | 665.5 |

| 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 | 16.9 (17:1) | 10.0 (16:1) | 14.5 (15:1) | = | 41.4 / | 51.4 = | .81 X | 2125,647 = | 1153,589 | 568,185 |
| B. GUIDANCE | 0.8 (350:1) | 0.5 (350:1) | 0.9 (250:1) | = | 2.2 / | 3.0 = | .73 X | 112,762 = | 55,152 | 27,164 |
| C. LIBRARIANS | 0.4 (800:1) | 0.2 (800:1) | 0.3 (800:1) | = | 0.9 / | 1.0 = | .90 X | 48,130 = | 29,022 | 14,295 |
| D. HEALTH | 0.4 (800:1) | 0.2 (800:1) | 0.3 (800:1) | = | 0.9 / | 1.0 = | .90 X | 47,059 = | 28,377 | 13,976 |
| E. EDUCATION TECHS | 2.9 (100:1) | 1.6 (100:1) | 0.9 (250:1) | = | 5.4 / | 8.5 = | .64 X | 148,206 = | 63,551 | 31,301 |
| F. LIBRARY TECHS | 0.6 (500:1) | 0.3 (500:1) | 0.4 (500:1) | = | 1.3 / | 1.0 = | 1.30 X | 19,603 = | 17,074 | 8,410 |
| G. CLERICAL | 1.4 (200:1) | 0.8 (200:1) | 1.1 (200:1) | = | 3.3 / | 5.4 = | .61 X | 136,502 = | 55,788 | 27,478 |
| H. SCHOOL ADMIN. | 0.9 (305:1) | 0.5 (305:1) | 0.7 (315:1) | = | 2.1 / | 3.0 = | .70 X | 183,337 = | 85,985 | 42,351 |

| 13 Other Support Costs (Per Pupil) | K-8 | 9-12 | Elementary | Secondary |
|-------------------------------------|-----|-------|------------|-----------|
| A. Substitute Teachers -1/2 Day | 32 | 32 | 14,320 | 6,976 |
| B. Supplies and Equipment | 302 | 418 | 135,145 | 91,124 |
| C. Professional Development | 51 | 51 | 22,823 | 11,118 |
| D. Instructional Leadership Support | 20 | 20 | 8,950 | 4,360 |
| E. Co- and Extra-Curricular Student | 29 | 99 | 12,978 | 21,582 |
| F. System Administration/Support | 349 | 346 | 156,178 | 75,428 |
| G. Operations & Maintenance | 929 | 1,104 | 415,728 | 240,672 |

| 14 Salary Benefits | Percentage | Elementary | Secondary |
|--|------------|------------|-----------|
| A. Teachers, Guidance, Librarians & Health | 19.00% | 240,567 | 118,488 |
| B. Education & Library Technicians | 36.00% | 29,025 | 14,296 |
| C. Clerical | 29.00% | 16,179 | 7,969 |
| D. School Administrators | 14.00% | 12,038 | 5,929 |

| | | |
|--|----------|----------|
| 15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.86) | -252,093 | -124,154 |
| 16 Adjustment for Title I Revenues | -161,907 | -79,745 |

| | | |
|-----------------|----------|----------|
| 17 TOTALS | 2138,467 | 1127,201 |
| 18 E.P.S. RATES | 4,779 | 5,171 |

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A. OPERATING COST ALLOCATIONS

| | | | | | | |
|----|---|-----------------------|-----------------------|-------|---------------|----------------|
| 19 | RESIDENT PUPILS | K-8 | 9-12 | TOTAL | | |
| | APRIL 2003 | 477.0 | 206.0 | 683.0 | | |
| | OCTOBER 2003 | 444.0 | 215.0 | 659.0 | | |
| | APRIL 2004 | 443.0 | 212.0 | 655.0 | | |
| | OCTOBER 2004 | 423.0 | 215.0 | 638.0 | | |
| | APRIL 2005 | 415.0 | 207.0 | 622.0 | | |
| | OCTOBER 2005 | 402.0 | 193.0 | 595.0 | | |
| | | | | | | |
| 21 | BASIC COUNTS | AVG. CAL. YEAR PUPILS | DECLINING ENROLL. ADJ | X | SAU EPS RATES | |
| | K-8 PUPILS | 408.5 + | 25.50 | X | 4,779.00 | = 2,074,086.00 |
| | 9-12 PUPILS | 200.0 + | 8.00 | X | 5,171.00 | = 1,075,568.00 |
| | ADULT EDUC. COURSES AT .1 | 0.0 | | X | 5,171.00 | = 0.00 |
| | K-8 EQUIV. INSTR. PUPILS | 0.000 | | X | 4,779.00 | = 0.00 |
| | 9-12 EQUIV. INSTR. PUPILS | 0.375 | | X | 5,171.00 | = 1,939.13 |
| | | | | | | |
| | WEIGHTED COUNTS | PUPILS | WEIGHTS | X | | |
| | K-8 DISADVANTAGED @ .5303 | 216.6 | X .15 | X | 4,779.00 | = 155,269.71 |
| | 9-12 DISADVANTAGED @ .5303 | 106.1 | X .15 | X | 5,171.00 | = 82,296.47 |
| | K-8 LIMITED ENGLISH PROF. | 0.0 | X .500 | X | 4,779.00 | = 0.00 |
| | 9-12 LIMITED ENGLISH PROF. | 0.0 | X .500 | X | 5,171.00 | = 0.00 |
| | TARGETED FUNDS | PUPILS | WEIGHTS | X | | |
| | K-8 STUDENT ASSESSMENT | 408.5 | | X | 79.00 | = 32,271.50 |
| | 9-12 STUDENT ASSESSMENT | 200.0 | | X | 79.00 | = 15,800.00 |
| | K-8 TECHNOLOGY RESOURCES | 408.5 | | X | 85.00 | = 34,722.50 |
| | 9-12 TECHNOLOGY RESOURCES | 200.0 | | X | 258.00 | = 51,600.00 |
| | K-2 PUPILS | 129.0 | X .10 | X | 4,779.00 | = 61,649.10 |
| | | | | | | |
| | ISOLATED SMALL SCHOOL ADJUSTMENT | | | | | |
| | K-8 SMALL SCHOOL ADJUSTMENT | | | | | = 0.00 |
| | 9-12 SMALL SCHOOL ADJUSTMENT | | | | | = 0.00 |
| | | | | | | |
| | OPERATING ALLOCATION | | | | | 3,585,202.41 |
| | OPERATING ALLOCATION WITH EPS TRANSITION AT 90.00 % | | | | | 3,226,682.16 |
| | | | | | | |
| 30 | ADJUSTED TOTAL OPERATING ALLOCATION | | | | | 3,226,682.16 |

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B. OTHER SUBSIDIZABLE COSTS

| | | | | | | |
|----|--|------------|---|---------|---|--------------|
| 31 | GIFTED & TALENTED EXPENDITURES FOR 2004-05 | 27,173.48 | X | 102.40% | = | 27,825.64 |
| 32 | SPECIAL EDUCATION - EPS ALLOCATION | | | | | 537,085.00 |
| 34 | VOCATIONAL EDUCATION EXPENDITURES FOR 2004-05 | 209,964.07 | X | 102.40% | = | 215,003.21 |
| 35 | TRANSPORTATION - EPS ALLOCATION | | | | | 293,506.91 |
| 36 | TRANSPORTATION (BUS PURCHASES) FOR 2005-06 | | | | | 9,161.15 |
| 39 | TOTAL OTHER SUBSIDIZABLE COSTS | | | | | 1,082,581.91 |
| 40 | TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39) | | | | | 4,309,264.07 |

C. DEBT SERVICE ALLOCATIONS

| 41 | DEBT SERVICE NAME OF PROJECT | PRINCIPAL | INTEREST | | |
|-----|---|------------|-----------|--|--------------|
| | 11/01/06 NEW K-5 SCHOOL | 235,781.59 | 52,107.73 | | 287,889.32 |
| | 05/01/07 NEW K-5 SCHOOL | 0.00 | 44,916.40 | | 44,916.40 |
| 42 | TOTAL PRINCIPAL & INTEREST | 235,781.59 | 97,024.13 | | 332,805.72 |
| 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 | | | | 332,805.72 |
| 48 | TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47) | | | | 4,642,069.79 |

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

| | AVG. CAL. | YEAR PUPILS | 2005 STATE VALUATION | MILL X EXPECTATION | LOCAL CONTRIBUTION | TOTAL ALLOCATION OR | LOCAL CONTRIBUTION | | |
|--------------|-----------|-------------|----------------------|--------------------|--------------------|---------------------|--------------------|---------|-------|
| BURLINGTON | 42.5 | 6.98% | 22,450,000 | 7.60 | 170,620.00 | 324,016.47 | 170,620.00 | 10.39% | 7.60M |
| EDINBURG | 18.5 | 3.04% | 7,100,000 | 7.60 | 53,960.00 | 141,118.92 | 53,960.00 | 3.29% | 7.60M |
| ENFIELD | 260.5 | 42.81% | 118,700,000 | 7.60 | 902,120.00 | 1,987,270.08 | 902,120.00 | 54.93% | 7.60M |
| HOWLAND | 206.5 | 33.94% | 46,700,000 | 7.60 | 354,920.00 | 1,575,518.49 | 354,920.00 | 21.61% | 7.60M |
| MAXFIELD | 15.0 | 2.47% | 5,400,000 | 7.60 | 41,040.00 | 114,659.12 | 41,040.00 | 2.50% | 7.60M |
| PASSADUMKEAG | 65.5 | 10.76% | 15,750,000 | 7.60 | 119,700.00 | 499,486.71 | 119,700.00 | 7.28% | 7.60M |
| TOTAL | 608.5 | | 216,100,000 | | 1,642,360.00 | 4,642,069.79 | 1,642,360.00 | 100.00% | 7.60M |

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

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| E. TOTALS AND ADJUSTMENTS | TOTAL ALLOCATION | LOCAL CONTRIBUTION | STATE CONTRIBUTION |
|---|------------------|--------------------|--------------------|
| 49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS | 4,642,069.79 | 1,642,360.00 | 2,999,709.79 |
| 50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS | 4,642,069.79 | 1,642,360.00 | 2,999,709.79 |
| 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 | | | 11,260.00 |
| 60 ADJUSTED STATE CONTRIBUTION | | | 3,010,969.79 |
| 61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 35.38% STATE SHARE % = 64.62% | | | |
| 62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 35.14% STATE SHARE % = 64.86% | | | |
| 63 FYI: 100% E.P.S. TOTAL ALLOCATION | 5,000,590.04 | | |