

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

CRANBERRY ISLES

2005-06

106 - 576

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 | 3.5 | 4.5 | 8.0 (100%) | 0.0 (0%) | 8.0 |

| 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 | 0.2 (17:1) | 0.3 (16:1) | 0.0 (15:1) | = | 0.5 / | 1.2 = | .42 X | 36,215 = | 15,210 | 0 |
| B. GUIDANCE | 0.0 (350:1) | 0.0 (350:1) | 0.0 (250:1) | = | 0.0 / | 0.0 = | .00 X | 0 = | 0 | 0 |
| C. LIBRARIANS | 0.0 (800:1) | 0.0 (800:1) | 0.0 (800:1) | = | 0.0 / | 0.0 = | .00 X | 0 = | 0 | 0 |
| D. HEALTH | 0.0 (800:1) | 0.0 (800:1) | 0.0 (800:1) | = | 0.0 / | 0.0 = | .00 X | 0 = | 0 | 0 |
| E. EDUCATION TECHS | 0.0 (100:1) | 0.0 (100:1) | 0.0 (250:1) | = | 0.0 / | 0.0 = | .00 X | 0 = | 0 | 0 |
| F. LIBRARY TECHS | 0.0 (500:1) | 0.0 (500:1) | 0.0 (500:1) | = | 0.0 / | 0.0 = | .00 X | 0 = | 0 | 0 |
| G. CLERICAL | 0.0 (200:1) | 0.0 (200:1) | 0.0 (200:1) | = | 0.0 / | 0.0 = | .00 X | 0 = | 0 | 0 |
| H. SCHOOL ADMIN. | 0.0 (305:1) | 0.0 (305:1) | 0.0 (315:1) | = | 0.0 / | 0.2 = | .00 X | 9,112 = | 0 | 0 |

| 13 Other Support Costs (Per Pupil) | K-8 | 9-12 | Elementary | Secondary |
|-------------------------------------|-----|-------|------------|-----------|
| A. Substitute Teachers -1/2 Day | 31 | 31 | 248 | 0 |
| B. Supplies and Equipment | 295 | 408 | 2,360 | 0 |
| C. Professional Development | 50 | 50 | 400 | 0 |
| D. Instructional Leadership Support | 20 | 20 | 160 | 0 |
| E. Co- and Extra-Curricular Student | 28 | 97 | 224 | 0 |
| F. System Administration/Support | 341 | 338 | 2,728 | 0 |
| G. Operations & Maintenance | 907 | 1,078 | 7,256 | 0 |

| 14 Salary Benefits | Percentage | Elementary | Secondary |
|--|------------|------------|-----------|
| A. Teachers, Guidance, Librarians & Health | 19.00% | 2,890 | 0 |
| B. Education & Library Technicians | 36.00% | 0 | 0 |
| C. Clerical | 29.00% | 0 | 0 |
| D. School Administrators | 14.00% | 0 | 0 |

| | | |
|--|--------|---|
| 15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.93) | -1,284 | 0 |
| 16 Adjustment for Title I Revenues | 0 | 0 |

| | | |
|-----------------|--------|-------|
| 17 TOTALS | 30,191 | 0 |
| 18 E.P.S. RATES | 3,774 | 5,559 |

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A. OPERATING COST ALLOCATIONS

| 19 RESIDENT PUPILS | K-8 | 9-12 | TOTAL | | |
|---|-------------|-------------|-------|-----------|-------------|
| APRIL 2002 | 11.0 | 6.0 | 17.0 | | |
| OCTOBER 2002 | 14.0 | 9.0 | 23.0 | | |
| APRIL 2003 | 13.0 | 8.0 | 21.0 | | |
| OCTOBER 2003 | 11.0 | 9.0 | 20.0 | | |
| APRIL 2004 | 9.0 | 9.0 | 18.0 | | |
| OCTOBER 2004 | 7.0 | 9.0 | 16.0 | | |
| | | | | | |
| 21 BASIC COUNTS | AVG. CAL. | DECLINING | X | SAU | |
| | YEAR PUPILS | ENROLL. ADJ | X | EPS RATES | |
| K-8 PUPILS | 8.0 + | 2.83 | X | 3,774.00 | = 40,872.42 |
| 9-12 PUPILS | 9.0 + | 0.00 | X | 5,559.00 | = 50,031.00 |
| ADULT EDUC. COURSES AT .1 | 0.0 | | X | 5,559.00 | = 0.00 |
| K-8 EQUIV. INSTR. PUPILS | 0.000 | | X | 3,774.00 | = 0.00 |
| 9-12 EQUIV. INSTR. PUPILS | 0.000 | | X | 5,559.00 | = 0.00 |
| | | | | | |
| WEIGHTED COUNTS | PUPILS | WEIGHTS | X | | |
| K-8 DISADVANTAGED @ .0000 | 0.0 | X .15 | X | 3,774.00 | = 0.00 |
| 9-12 DISADVANTAGED @ .0000 | 0.0 | X .15 | X | 5,559.00 | = 0.00 |
| K-8 LIMITED ENGLISH PROF. | 0.0 | X .500 | X | 3,774.00 | = 0.00 |
| 9-12 LIMITED ENGLISH PROF. | 0.0 | X .500 | X | 5,559.00 | = 0.00 |
| | | | | | |
| TARGETED FUNDS | PUPILS | WEIGHTS | X | | |
| K-8 STUDENT ASSESSMENT | 8.0 | | X | 100.00 | = 800.00 |
| 9-12 STUDENT ASSESSMENT | 9.0 | | X | 100.00 | = 900.00 |
| K-8 TECHNOLOGY RESOURCES | 8.0 | | X | 83.00 | = 664.00 |
| 9-12 TECHNOLOGY RESOURCES | 9.0 | | X | 252.00 | = 2,268.00 |
| K-2 PUPILS | 2.0 | X .10 | X | 3,774.00 | = 754.80 |
| | | | | | |
| ISOLATED SMALL SCHOOL ADJUSTMENT | | | | | |
| K-8 SMALL SCHOOL ADJUSTMENT | | | | | = 4,467.75 |
| 9-12 SMALL SCHOOL ADJUSTMENT | | | | | = 0.00 |
| | | | | | |
| OPERATING ALLOCATION | | | | | 100,757.97 |
| OPERATING ALLOCATION WITH EPS TRANSITION AT 84.00 % | | | | | 84,636.69 |
| | | | | | |
| 30 ADJUSTED TOTAL OPERATING ALLOCATION | | | | | 84,636.69 |

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B. OTHER SUBSIDIZABLE COSTS

| | | | | | | |
|----|--|------|---|---------|---|------------|
| 31 | GIFTED & TALENTED EXPENDITURES FOR 2003-04 | 0.00 | X | 101.80% | = | 0.00 |
| 32 | SPECIAL EDUCATION - EPS ALLOCATION | | | | | 30,379.19 |
| 34 | VOCATIONAL EDUCATION EXPENDITURES FOR 2003-04 | 0.00 | X | 101.80% | = | 0.00 |
| 35 | TRANSPORTATION - EPS ALLOCATION | | | | | 28,607.72 |
| 36 | TRANSPORTATION (BUS PURCHASES) FOR 2004-05 | | | | | 0.00 |
| 39 | TOTAL OTHER SUBSIDIZABLE COSTS | | | | | 58,986.91 |
| 40 | TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39) | | | | | 143,623.60 |

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 2004-05 | | | | 0.00 |
| 43A | APPROVED LEASE PURCHASES FOR 2004-05 | | | | 0.00 |
| 44 | INSURED VALUE FACTOR FOR 2003-04 | | | | 0.00 |
| 47 | TOTAL DEBT SERVICE ALLOCATION | | | | 0.00 |
| 48 | TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47) | | | | 143,623.60 |

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

| | | | | | | TOTAL ALLOCATION | LOCAL CONTRIBUTION | | |
|-----------------|-----------------------|----------------------|------------------|--------------------|----|------------------|--------------------|---------|-------|
| | AVG. CAL. YEAR PUPILS | 2004 STATE VALUATION | MILL EXPECTATION | LOCAL CONTRIBUTION | OR | TOTAL ALLOCATION | | | |
| CRANBERRY ISLES | 17.0 100.00% | 129,900,000 | 8.26 | 1,072,974.00 | | 143,623.60 | 143,623.60 | 100.00% | 1.11M |
| TOTAL | 17.0 | 129,900,000 | | 1,072,974.00 | | 143,623.60 | 143,623.60 | 100.00% | 1.11M |

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 ALLOCATION | LOCAL CONTRIBUTION | STATE CONTRIBUTION |
|---|---------------------|-----------------------|-----------------------|
| ----- | | | |
| 49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS | 143,623.60 | 143,623.60 | 0.00 |
| 49B ADJUSTMENT FOR 84% OF SPECIAL EDUCATION COSTS | | 25,518.52- | 25,518.52 |
| 50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS | 143,623.60 | 118,105.08 | 25,518.52 |
| 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 | | | 0.00 |
| 58B TRANSITION ADJUSTMENT (ENROLLMENT LESS 1,000) | | | 0.00 |
| 58C TRANSITION ADJUSTMENT (ENROLLMENT 1,000 OR MORE) | | | 0.00 |
| 58D TRANSITION ADJUSTMENT (SMALL ADMINISTRATIVE UNIT) | | | 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 | | | 25,518.52 |
| 61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 100.00% STATE SHARE % = 0.00% | | | |
| 62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 82.23% STATE SHARE % = 17.77% | | | |
| 63 FYI: 100% E.P.S. TOTAL ALLOCATION | 159,744.88 | | |

| F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN | MSE ADJ. LINE 49D | TOTAL ALLOCATION | LOCAL CONTRIBUTION | PERCENT | MILLS |
|---|----------------------|---------------------|-----------------------|---------|-------|
| ----- | | | | | |
| CRANBERRY ISLES | | 143,623.60 | 118,105.08 | 100.00% | 0.91 |
| TOTAL | | 143,623.60 | 118,105.08 | 100.00% | 0.91 |