

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

SCHOODIC CSD

2006-07

911 - 096

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 | 175.5 | 101.5 | 277.0 (100%) | 0.0 (0%) | 277.0 |

| 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 | 10.3 (17:1) | 6.3 (16:1) | 0.0 (15:1) | = | 16.6 / | 20.5 = | .81 X | 915,302 = | 741,395 | 0 |
| B. GUIDANCE | 0.5 (350:1) | 0.3 (350:1) | 0.0 (250:1) | = | 0.8 / | 1.0 = | .80 X | 31,628 = | 25,302 | 0 |
| C. LIBRARIANS | 0.2 (800:1) | 0.1 (800:1) | 0.0 (800:1) | = | 0.3 / | 0.0 = | .30 X | 0 = | 8,251 | 0 |
| D. HEALTH | 0.2 (800:1) | 0.1 (800:1) | 0.0 (800:1) | = | 0.3 / | 0.5 = | .60 X | 18,741 = | 11,245 | 0 |
| E. EDUCATION TECHS | 1.8 (100:1) | 1.0 (100:1) | 0.0 (250:1) | = | 2.8 / | 4.2 = | .67 X | 58,865 = | 39,440 | 0 |
| F. LIBRARY TECHS | 0.4 (500:1) | 0.2 (500:1) | 0.0 (500:1) | = | 0.6 / | 0.0 = | .60 X | 0 = | 7,591 | 0 |
| G. CLERICAL | 0.9 (200:1) | 0.5 (200:1) | 0.0 (200:1) | = | 1.4 / | 1.6 = | .88 X | 41,850 = | 36,828 | 0 |
| H. SCHOOL ADMIN. | 0.6 (305:1) | 0.3 (305:1) | 0.0 (315:1) | = | 0.9 / | 1.0 = | .90 X | 68,837 = | 61,953 | 0 |

| 13 Other Support Costs (Per Pupil) | K-8 | 9-12 | Elementary | Secondary |
|-------------------------------------|-----|-------|------------|-----------|
| A. Substitute Teachers -1/2 Day | 32 | 32 | 8,864 | 0 |
| B. Supplies and Equipment | 302 | 418 | 83,654 | 0 |
| C. Professional Development | 51 | 51 | 14,127 | 0 |
| D. Instructional Leadership Support | 20 | 20 | 5,540 | 0 |
| E. Co- and Extra-Curricular Student | 29 | 99 | 8,033 | 0 |
| F. System Administration/Support | 349 | 346 | 96,673 | 0 |
| G. Operations & Maintenance | 929 | 1,104 | 257,333 | 0 |

| 14 Salary Benefits | Percentage | Elementary | Secondary |
|--|------------|------------|-----------|
| A. Teachers, Guidance, Librarians & Health | 19.00% | 149,377 | 0 |
| B. Education & Library Technicians | 36.00% | 16,931 | 0 |
| C. Clerical | 29.00% | 10,680 | 0 |
| D. School Administrators | 14.00% | 8,673 | 0 |

| | | |
|--|---------|---|
| 15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.93) | -78,857 | 0 |
| 16 Adjustment for Title I Revenues | -75,121 | 0 |

| | | |
|-----------------|----------|---|
| 17 TOTALS | 1437,911 | 0 |
| 18 E.P.S. RATES | 5,191 | 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 | 161.0 | 0.0 | 161.0 | | |
| | OCTOBER 2004 | 151.0 | 0.0 | 151.0 | | |
| | APRIL 2005 | 151.0 | 0.0 | 151.0 | | |
| | OCTOBER 2005 | 149.0 | 0.0 | 149.0 | | |
| | | | | | | |
| 21 | BASIC COUNTS | AVG. CAL. YEAR PUPILS | DECLINING ENROLL. ADJ | X | SAU EPS RATES | |
| | K-8 PUPILS | 150.0 + | 5.33 | X | 5,191.00 | = 806,318.03 |
| | 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 | 5,191.00 | = 0.00 |
| | 9-12 EQUIV. INSTR. PUPILS | 0.000 | | X | 5,191.00 | = 0.00 |
| | | | | | | |
| | WEIGHTED COUNTS | PUPILS | WEIGHTS | X | | |
| | K-8 DISADVANTAGED @ .5203 | 78.0 | X .15 | X | 5,191.00 | = 60,734.70 |
| | 9-12 DISADVANTAGED @ .5203 | 0.0 | X .15 | X | 0.00 | = 0.00 |
| | K-8 LIMITED ENGLISH PROF. | 0.0 | X .500 | X | 5,191.00 | = 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 | 150.0 | | X | 79.00 | = 11,850.00 |
| | 9-12 STUDENT ASSESSMENT | 0.0 | | X | 79.00 | = 0.00 |
| | K-8 TECHNOLOGY RESOURCES | 150.0 | | X | 85.00 | = 12,750.00 |
| | 9-12 TECHNOLOGY RESOURCES | 0.0 | | X | 258.00 | = 0.00 |
| | K-2 PUPILS | 48.5 | X .10 | X | 5,191.00 | = 25,176.35 |
| | | | | | | |
| | ISOLATED SMALL SCHOOL ADJUSTMENT | | | | | |
| | K-8 SMALL SCHOOL ADJUSTMENT | | | | | = 0.00 |
| | 9-12 SMALL SCHOOL ADJUSTMENT | | | | | = 0.00 |
| | | | | | | |
| | OPERATING ALLOCATION | | | | | 916,829.08 |
| | OPERATING ALLOCATION WITH EPS TRANSITION AT 90.00 % | | | | | 825,146.17 |
| | | | | | | |
| 30 | ADJUSTED TOTAL OPERATING ALLOCATION | | | | | 825,146.17 |

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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 | | | | | 189,985.27 |
| 34 | VOCATIONAL EDUCATION EXPENDITURES FOR 2004-05 | 0.00 | X | 102.40% | = | 0.00 |
| 35 | TRANSPORTATION - EPS ALLOCATION | | | | | 72,823.60 |
| 36 | TRANSPORTATION (BUS PURCHASES) FOR 2005-06 | | | | | 0.00 |
| 39 | TOTAL OTHER SUBSIDIZABLE COSTS | | | | | 262,808.87 |
| 40 | TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39) | | | | | 1,087,955.04 |

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) | | | | 1,087,955.04 |

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

| | | | | | | TOTAL ALLOCATION | LOCAL CONTRIBUTION | | |
|----------|-----------------------|--------|------------------------|--------------------|--------------------|------------------|--------------------|---------|-------|
| | AVG. CAL. YEAR PUPILS | | 2005 STATE VALUATION X | MILL EXPECTATION = | LOCAL CONTRIBUTION | OR | TOTAL ALLOCATION | | |
| SORRENTO | 11.0 | 7.33% | 28,796,210 | 7.60 | 218,851.19 | | 79,747.10 | 12.85% | 2.77M |
| SULLIVAN | 139.0 | 92.67% | 71,177,150 | 7.60 | 540,946.34 | | 540,946.34 | 87.15% | 7.60M |
| TOTAL | 150.0 | | 99,973,360 | | 759,797.53 | | 1,087,955.04 | 100.00% | 6.21M |

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 | 1,087,955.04 | 620,693.44 | 467,261.60 |
| 50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS | 1,087,955.04 | 620,693.44 | 467,261.60 |
| 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 | | | 9,374.64 |
| 58F EPS TRANSITION ADJUSTMENT PER 20-A MRSa SECTION 15686 AND SUB-SEC. 2 TIER 1 | | | 41,092.52 |
| 59A MINIMUM TEACHER SALARY ADJUSTMENT | | | 1,000.00 |
| 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 | | | 518,728.76 |
| 61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 57.05% STATE SHARE % = 42.95% | | | |
| 62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 52.32% STATE SHARE % = 47.68% | | | |
| 63 FYI: 100% E.P.S. TOTAL ALLOCATION | 1,179,637.95 | | |