

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

HANOVER

2007-08

188 - 543

1. COMPUTATION OF E.P.S. RATES

| | K-5 | 6-8 | K-8 | 9-12 | TOTAL |
|---|-----|-----|-----------|-----------|-------|
| 9 ATTENDING PUPILS (APRIL 2006) | 0 | 0 | 0 | 0 | 0 |
| 10 ATTENDING PUPILS (OCTOBER 2006) | 0 | 0 | 0 | 0 | 0 |
| 11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2006 | 0.0 | 0.0 | 0.0 (0%) | 0.0 (0%) | 0.0 |

| 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 | 0.0 (17:1) | 0.0 (16:1) | 0.0 (15:1) | = | 0.0 / | 0.0 = | = | .00 X | 0 = | = | 0 | 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 / | 0.0 = | = | .00 X | 0 = | = | 0 | 0 |

| 13 Other Support Costs (Per Pupil) | K-8 | 9-12 | Elementary | Secondary |
|-------------------------------------|-----|-------|------------|-----------|
| A. Substitute Teachers -1/2 Day | 33 | 33 | 0 | 0 |
| B. Supplies and Equipment | 311 | 430 | 0 | 0 |
| C. Professional Development | 52 | 52 | 0 | 0 |
| D. Instructional Leadership Support | 21 | 21 | 0 | 0 |
| E. Co- and Extra-Curricular Student | 30 | 102 | 0 | 0 |
| F. System Administration/Support | 359 | 356 | 0 | 0 |
| G. Operations & Maintenance | 956 | 1,136 | 0 | 0 |

| 14 Salary Benefits | Percentage | Elementary | Secondary |
|--|------------|------------|-----------|
| A. Teachers, Guidance, Librarians & Health | 19.00% | 0 | 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) | 0 | 0 |
| 16 Adjustment for Title I Revenues | 0 | 0 |

| | | |
|-----------------|-------|-------|
| 17 TOTALS | 0 | 0 |
| 18 E.P.S. RATES | 5,324 | 5,875 |

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A. OPERATING COST ALLOCATIONS

| | | | | | | |
|----|---|-----------------------|-----------------------|-------|---------------|--------------|
| 19 | RESIDENT PUPILS | K-8 | 9-12 | TOTAL | | |
| | APRIL 2004 | 30.0 | 17.0 | 47.0 | | |
| | OCTOBER 2004 | 32.0 | 19.0 | 51.0 | | |
| | APRIL 2005 | 30.0 | 18.0 | 48.0 | | |
| | OCTOBER 2005 | 26.0 | 20.0 | 46.0 | | |
| | APRIL 2006 | 24.0 | 20.0 | 44.0 | | |
| | OCTOBER 2006 | 24.0 | 17.0 | 41.0 | | |
| | | | | | | |
| 21 | BASIC COUNTS | AVG. CAL. YEAR PUPILS | DECLINING ENROLL. ADJ | X | SAU EPS RATES | |
| | K-8 PUPILS | 24.0 + | 0.00 | X | 5,324.00 | = 127,776.00 |
| | 9-12 PUPILS | 18.5 + | 0.00 | X | 5,875.00 | = 108,687.50 |
| | ADULT EDUC. COURSES AT .1 | 0.0 | | X | 5,875.00 | = 0.00 |
| | K-8 EQUIV. INSTR. PUPILS | 0.000 | | X | 5,324.00 | = 0.00 |
| | 9-12 EQUIV. INSTR. PUPILS | 0.000 | | X | 5,875.00 | = 0.00 |
| | | | | | | |
| | WEIGHTED COUNTS | PUPILS | WEIGHTS | X | | |
| | K-8 DISADVANTAGED @ .3750 | 9.0 | X .15 | X | 5,324.00 | = 7,187.40 |
| | 9-12 DISADVANTAGED @ .3750 | 6.9 | X .15 | X | 5,875.00 | = 6,080.63 |
| | K-8 LIMITED ENGLISH PROF. | 0.0 | X .500 | X | 5,324.00 | = 0.00 |
| | 9-12 LIMITED ENGLISH PROF. | 0.0 | X .500 | X | 5,875.00 | = 0.00 |
| | | | | | | |
| | TARGETED FUNDS | PUPILS | WEIGHTS | X | | |
| | K-8 STUDENT ASSESSMENT | 24.0 | | X | 40.00 | = 960.00 |
| | 9-12 STUDENT ASSESSMENT | 18.5 | | X | 40.00 | = 740.00 |
| | K-8 TECHNOLOGY RESOURCES | 24.0 | | X | 87.00 | = 2,088.00 |
| | 9-12 TECHNOLOGY RESOURCES | 18.5 | | X | 265.00 | = 4,902.50 |
| | K-2 PUPILS | 6.5 | X .10 | X | 5,324.00 | = 3,460.60 |
| | | | | | | |
| | ISOLATED SMALL SCHOOL ADJUSTMENT | | | | | |
| | K-8 SMALL SCHOOL ADJUSTMENT | | | | | = 0.00 |
| | 9-12 SMALL SCHOOL ADJUSTMENT | | | | | = 0.00 |
| | | | | | | |
| | OPERATING ALLOCATION | | | | | 261,882.63 |
| | OPERATING ALLOCATION WITH EPS TRANSITION AT 95.00 % | | | | | 248,788.49 |
| | | | | | | |
| 30 | ADJUSTED TOTAL OPERATING ALLOCATION | | | | | 248,788.49 |

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B. OTHER SUBSIDIZABLE COSTS

| | | | | | | |
|----|--|-----------|---|---------|---|------------|
| 31 | GIFTED & TALENTED EXPENDITURES FOR 2005-06 | 0.00 | X | 102.90% | = | 0.00 |
| 32 | SPECIAL EDUCATION - EPS ALLOCATION | | | | | 66,318.64 |
| 34 | VOCATIONAL EDUCATION EXPENDITURES FOR 2005-06 | 13,917.69 | X | 102.90% | = | 14,321.30 |
| 35 | TRANSPORTATION - EPS ALLOCATION | | | | | 13,199.72 |
| 36 | TRANSPORTATION (BUS PURCHASES) FOR 2006-07 | | | | | 0.00 |
| 39 | TOTAL OTHER SUBSIDIZABLE COSTS | | | | | 93,839.66 |
| 40 | TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39) | | | | | 342,628.15 |

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 2006-07 | | | | | 112.00 |
| 43A | APPROVED LEASE PURCHASES FOR 2006-07 | | | | | 833.40 |
| 44 | INSURED VALUE FACTOR FOR 2005-06 | | | | | 0.00 |
| 47 | TOTAL DEBT SERVICE ALLOCATION | | | | | 945.40 |
| 48 | TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47) | | | | | 343,573.55 |

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

| | AVG. CAL. | 2006 STATE | MILL | LOCAL | TOTAL | TOTAL | LOCAL | TOTAL | LOCAL | TOTAL |
|---------|--------------|-------------|---------------|--------------|-------|------------|--------------|------------|--------------|------------|
| | YEAR PUPILS | VALUATION X | EXPECTATION = | CONTRIBUTION | OR | ALLOCATION | CONTRIBUTION | ALLOCATION | CONTRIBUTION | ALLOCATION |
| HANOVER | 42.5 100.00% | 24,300,000 | 7.44 | 180,792.00 | OR | 343,573.55 | 180,792.00 | 100.00% | 100.00% | 7.44M |
| TOTAL | 42.5 | 24,300,000 | | 180,792.00 | | 343,573.55 | 180,792.00 | 100.00% | 100.00% | 7.44M |

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 | 343,573.55 | 180,792.00 | 162,781.55 |
| 50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS | 343,573.55 | 180,792.00 | 162,781.55 |
| 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 |
| 58F EPS TRANSITION ADJUSTMENT PER 20-A MRSA SECTION 15686 | | | 0.00 |
| 58G LIMITATION OF INCREASES ADJUSTMENT - 15% | | | 28,874.70- |
| 59A MINIMUM TEACHER SALARY ADJUSTMENT | | | 0.00 |
| 59B REGIONALIZATION AND EFFICIENCY ASSISTANCE | | | 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 | | | 133,906.85 |
| 61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): | | LOCAL SHARE % = 52.62% | STATE SHARE % = 47.38% |
| 62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): | | LOCAL SHARE % = 61.03% | STATE SHARE % = 38.97% |
| 63 FYI: 100% E.P.S. TOTAL ALLOCATION | 356,667.69 | | |