

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 1

2010-11

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1. COMPUTATION OF E.P.S. RATES

| | K-5 | 6-8 | K-8 | 9-12 | TOTAL |
|---|-------|-------|----------------|--------------|---------|
| 9 ATTENDING PUPILS (APRIL 2009) | 968 | 449 | 1,417 | 615 | 2,032 |
| 10 ATTENDING PUPILS (OCTOBER 2009) | 981 | 437 | 1,418 | 580 | 1,998 |
| 11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2009 | 974.5 | 443.0 | 1,417.5 (70%) | 597.5 (30%) | 2,015.0 |

| 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 | 57.3 (17:1) | 27.7 (16:1) | 39.8 (15:1) | = | 124.8 / | 131.0 = | = | .95 X | 6480,403 = | = | 4309,468 | 1846,915 |
| B. GUIDANCE | 2.8 (350:1) | 1.3 (350:1) | 2.4 (250:1) | = | 6.5 / | 8.0 = | = | .81 X | 377,524 = | = | 214,056 | 91,738 |
| C. LIBRARIANS | 1.2 (800:1) | 0.6 (800:1) | 0.7 (800:1) | = | 2.5 / | 2.0 = | = | 1.25 X | 117,466 = | = | 102,783 | 44,050 |
| D. HEALTH | 1.2 (800:1) | 0.6 (800:1) | 0.7 (800:1) | = | 2.5 / | 2.0 = | = | 1.25 X | 88,787 = | = | 77,689 | 33,295 |
| E. EDUCATION TECHS | 9.7 (100:1) | 4.4 (100:1) | 2.4 (250:1) | = | 16.5 / | 32.4 = | = | .51 X | 562,952 = | = | 200,974 | 86,132 |
| F. LIBRARY TECHS | 1.9 (500:1) | 0.9 (500:1) | 1.2 (500:1) | = | 4.0 / | 1.0 = | = | 4.00 X | 16,410 = | = | 45,948 | 19,692 |
| G. CLERICAL | 4.9 (200:1) | 2.2 (200:1) | 3.0 (200:1) | = | 10.1 / | 15.0 = | = | .67 X | 442,106 = | = | 207,348 | 88,863 |
| H. SCHOOL ADMIN. | 3.2 (305:1) | 1.5 (305:1) | 1.9 (315:1) | = | 6.6 / | 6.9 = | = | .96 X | 526,049 = | = | 353,505 | 151,502 |

| 13 Other Support Costs (Per Pupil) | K-8 | 9-12 | Elementary | Secondary |
|-------------------------------------|-----|-------|------------|-----------|
| A. Substitute Teachers -1/2 Day | 36 | 36 | 51,030 | 21,510 |
| B. Supplies and Equipment | 337 | 466 | 477,698 | 278,435 |
| C. Professional Development | 57 | 57 | 80,798 | 34,058 |
| D. Instructional Leadership Support | 24 | 24 | 34,020 | 14,340 |
| E. Co- and Extra-Curricular Student | 33 | 111 | 46,778 | 66,323 |
| F. System Administration/Support | 215 | 215 | 304,763 | 128,463 |
| G. Operations & Maintenance | 986 | 1,172 | 1397,655 | 700,270 |

| 14 Salary Benefits | Percentage | Elementary | Secondary |
|--|------------|------------|-----------|
| A. Teachers, Guidance, Librarians & Health | 19.00% | 893,759 | 383,040 |
| B. Education & Library Technicians | 36.00% | 88,892 | 38,097 |
| C. Clerical | 29.00% | 60,131 | 25,770 |
| D. School Administrators | 14.00% | 49,491 | 21,210 |

| | | |
|--|----------|----------|
| 15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.90) | -665,507 | -285,181 |
| 16 Adjustment for Title I Revenues | -320,031 | -137,156 |

| | | |
|-----------------|----------|----------|
| 17 TOTALS | 8011,247 | 3651,365 |
| 18 E.P.S. RATES | 5,652 | 6,111 |

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A. OPERATING COST ALLOCATIONS

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|----|---|-------------|-------------|---------|-----------|----------------|
| 19 | SUBSIDIZABLE PUPILS | K-8 | 9-12 | TOTAL | | |
| | APRIL 2007 | 1,450.0 | 624.0 | 2,074.0 | | |
| | OCTOBER 2007 | 1,432.0 | 628.0 | 2,060.0 | | |
| | APRIL 2008 | 1,434.0 | 610.0 | 2,044.0 | | |
| | OCTOBER 2008 | 1,424.0 | 631.0 | 2,055.0 | | |
| | APRIL 2009 | 1,411.0 | 610.0 | 2,021.0 | | |
| | OCTOBER 2009 | 1,407.0 | 577.0 | 1,984.0 | | |
| 21 | BASIC COUNTS | AVG. CAL. | DECLINING | X | SAU | |
| | | YEAR PUPILS | ENROLL. ADJ | X | EPS RATES | |
| | K-8 PUPILS | 1,409.0 + | 17.33 | X | 5,652.00 | = 8,061,617.16 |
| | 9-12 PUPILS | 593.5 + | 19.83 | X | 6,111.00 | = 3,748,059.63 |
| | ADULT EDUC. COURSES AT .1 | 13.4 | | X | 6,111.00 | = 81,887.40 |
| | K-8 EQUIV. INSTR. PUPILS | 2.000 | | X | 5,652.00 | = 11,304.00 |
| | 9-12 EQUIV. INSTR. PUPILS | 1.000 | | X | 6,111.00 | = 6,111.00 |
| | WEIGHTED COUNTS | PUPILS | WEIGHTS | X | | |
| | K-8 DISADVANTAGED @ .5075 | 715.1 | X .15 | X | 5,652.00 | = 606,261.78 |
| | 9-12 DISADVANTAGED @ .5075 | 301.2 | X .15 | X | 6,111.00 | = 276,094.98 |
| | K-8 LIMITED ENGLISH PROF. | 1.0 | X .700 | X | 5,652.00 | = 3,956.40 |
| | 9-12 LIMITED ENGLISH PROF. | 0.0 | X .700 | X | 6,111.00 | = 0.00 |
| | TARGETED FUNDS | PUPILS | WEIGHTS | X | | |
| | K-8 STUDENT ASSESSMENT | 1,409.0 | | X | 42.00 | = 59,178.00 |
| | 9-12 STUDENT ASSESSMENT | 593.5 | | X | 42.00 | = 24,927.00 |
| | K-8 TECHNOLOGY RESOURCES | 1,409.0 | | X | 95.00 | = 133,855.00 |
| | 9-12 TECHNOLOGY RESOURCES | 593.5 | | X | 288.00 | = 170,928.00 |
| | K-2 PUPILS | 542.5 | X .10 | X | 5,652.00 | = 306,621.00 |
| | ISOLATED SMALL SCHOOL ADJUSTMENT | | | | | |
| | K-8 SMALL SCHOOL ADJUSTMENT | | | | | = 0.00 |
| | 9-12 SMALL SCHOOL ADJUSTMENT | | | | | = 0.00 |
| | OPERATING ALLOCATION | | | | | 13,490,801.35 |
| | OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 % | | | | | 13,086,077.30 |
| 30 | ADJUSTED TOTAL OPERATING ALLOCATION | | | | | 13,086,077.30 |

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B. OTHER SUBSIDIZABLE COSTS

| | | | | | | |
|----|--|--------------|---|---------|---|---------------|
| 31 | GIFTED & TALENTED EXPENDITURES FOR 2008-09 | 81,395.19 | X | 102.50% | = | 83,430.07 |
| 32 | SPECIAL EDUCATION - EPS ALLOCATION | | | | | 2,202,407.26 |
| 34 | VOCATIONAL EDUCATION EXPENDITURES FOR 2008-09 | 1,309,475.79 | X | 102.50% | = | 1,342,212.68 |
| 35 | TRANSPORTATION - EPS ALLOCATION | | | | | 1,632,239.34 |
| 36 | TRANSPORTATION (BUS PURCHASES) FOR 2009-10 | | | | | 276,539.00 |
| 39 | TOTAL OTHER SUBSIDIZABLE COSTS | | | | | 5,536,828.35 |
| 40 | TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39) | | | | | 18,622,905.65 |

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 2009-10 - S.A.D. 1 | | | | 0.00 |
| 43A | APPROVED LEASE PURCHASES FOR 2009-10 - S.A.D. 1 | | | | 0.00 |
| 44 | INSURED VALUE FACTOR FOR 2008-09 - S.A.D. 1 | | | | 0.00 |
| 47 | TOTAL DEBT SERVICE ALLOCATION | | | | 0.00 |
| 48 | TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47) | | | | 18,622,905.65 |

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| D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION | | | TOTAL ALLOCATION | LOCAL CONTRIBUTION |
|--|--------------------------|--------|-------------------------|-----------------------|
| <hr style="border-top: 1px dashed black;"/> | | | | |
| | AVG. CAL. YEAR PUPILS | | OPERATING ALLOCATION | DEBT + ALLOCATION |
| | | 2.36% | | = TOWN ALLOCATION |
| CASTLE HILL | 47.0 | | 439,500.57 | 0.00 |
| CHAPMAN | 78.0 | 3.92% | 730,017.90 | 0.00 |
| MAPLETON | 321.0 | 16.12% | 3,002,012.39 | 0.00 |
| PRESQUE ISLE | 1,470.0 | 73.81% | 13,745,566.66 | 0.00 |
| WESTFIELD | 75.5 | 3.79% | 705,808.12 | 0.00 |
| TOTAL | 1,991.5 | | | 18,622,905.64 |

| | 2009 STATE VALUATION X | MILL EXPECTATION | = TOWN CONTRIBUTION | OR TOWN ALLOCATION | | | |
|--------------|---------------------------|---------------------|------------------------|-----------------------|---------------------|----------------|--------------|
| CASTLE HILL | 21,900,000 | 6.900 | 151,110.00 | 439,500.57 | 151,110.00 | 3.15% | 6.90M |
| CHAPMAN | 23,750,000 | 6.900 | 163,875.00 | 730,017.90 | 163,875.00 | 3.42% | 6.90M |
| MAPLETON | 107,600,000 | 6.900 | 742,440.00 | 3,002,012.39 | 742,440.00 | 15.47% | 6.90M |
| PRESQUE ISLE | 515,600,000 | 6.900 | 3,557,640.00 | 13,745,566.66 | 3,557,640.00 | 74.14% | 6.90M |
| WESTFIELD | 26,550,000 | 6.900 | 183,195.00 | 705,808.12 | 183,195.00 | 3.82% | 6.90M |
| TOTAL | 695,400,000 | | 4,798,260.00 | 18,622,905.64 | 4,798,260.00 | 100.00% | 6.90M |

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| E. TOTALS AND ADJUSTMENTS | TOTAL ALLOCATION | LOCAL CONTRIBUTION | STATE CONTRIBUTION |
|---|------------------------|------------------------|-----------------------|
| ----- | | | |
| 49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS | 18,622,905.65 | 4,798,260.00 | 13,824,645.65 |
| 50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS | 18,622,905.65 | 4,798,260.00 | 13,824,645.65 |
| 51 PLUS AUDIT ADJUSTMENTS | | | 0.00 |
| 52 LESS AUDIT ADJUSTMENTS | | | 1,929.17 |
| 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 |
| 59A MINIMUM TEACHER SALARY ADJUSTMENT | | | 11,233.00 |
| 59B REGIONALIZATION AND EFFICIENCY ASSISTANCE | | | 0.00 |
| 59C LESS AMOUNT TO BE PAID BY FEDERAL ARRA TITLE XIV STABILIZATION FUNDS | | | 351,872.40 |
| 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 | | | 13,482,077.08 |
| 61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): | LOCAL SHARE % = 25.77% | STATE SHARE % = 74.23% | |
| 62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): | LOCAL SHARE % = 27.60% | STATE SHARE % = 72.40% | |
| 63 FYI: 100% E.P.S. TOTAL ALLOCATION | 19,027,629.70 | | |

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

| MONTH | SUBSIDY | PAID TO DATE | DEBT SERVICE | PAID TO DATE |
|-----------|---------------|---------------|--------------|--------------|
| July | 1,123,506.42 | 1,122,570.34 | 0.00 | 0.00 |
| August | 1,123,506.42 | 1,122,570.34 | 0.00 | 0.00 |
| September | 1,123,506.42 | 1,122,570.34 | 0.00 | 0.00 |
| October | 1,123,506.42 | 1,122,570.34 | 0.00 | 0.00 |
| November | 1,123,506.42 | 1,122,570.34 | 0.00 | 0.00 |
| December | 1,123,506.42 | 1,122,570.34 | 0.00 | 0.00 |
| Janurary | 1,123,506.42 | 1,122,570.34 | 0.00 | 0.00 |
| February | 1,123,506.42 | 1,122,570.34 | 0.00 | 0.00 |
| March | 1,123,506.42 | 1,122,570.34 | 0.00 | 0.00 |
| April | 1,123,506.42 | 1,122,570.34 | 0.00 | 0.00 |
| May | 1,123,506.42 | 1,132,867.22 | 0.00 | 0.00 |
| June | 1,123,506.46 | 1,123,506.46 | 0.00 | 0.00 |
| Total | 13,482,077.08 | 13,482,077.08 | 0.00 | 0.00 |