

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

FIVE TOWN CSD

2005-06

919 - 528

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 | 0.0 | 0.0 | 0.0 (0%) | 726.5 (100%) | 726.5 |

| 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 | 0.0 (17:1) | 0.0 (16:1) | 48.4 (15:1) | = 48.4 / | 54.8 = | .88 X | 2276,007 = | 0 | 2002,886 |
| B. GUIDANCE | 0.0 (350:1) | 0.0 (350:1) | 2.9 (250:1) | = 2.9 / | 5.0 = | .58 X | 209,651 = | 0 | 121,598 |
| C. LIBRARIANS | 0.0 (800:1) | 0.0 (800:1) | 0.9 (800:1) | = 0.9 / | 1.6 = | .56 X | 76,622 = | 0 | 42,908 |
| D. HEALTH | 0.0 (800:1) | 0.0 (800:1) | 0.9 (800:1) | = 0.9 / | 1.6 = | .56 X | 62,927 = | 0 | 35,239 |
| E. EDUCATION TECHS | 0.0 (100:1) | 0.0 (100:1) | 2.9 (250:1) | = 2.9 / | 3.7 = | .78 X | 60,470 = | 0 | 47,167 |
| F. LIBRARY TECHS | 0.0 (500:1) | 0.0 (500:1) | 1.5 (500:1) | = 1.5 / | 1.0 = | 1.50 X | 18,400 = | 0 | 27,600 |
| G. CLERICAL | 0.0 (200:1) | 0.0 (200:1) | 3.6 (200:1) | = 3.6 / | 6.0 = | .60 X | 134,756 = | 0 | 80,854 |
| H. SCHOOL ADMIN. | 0.0 (305:1) | 0.0 (305:1) | 2.3 (315:1) | = 2.3 / | 2.0 = | 1.15 X | 141,230 = | 0 | 162,415 |

| 13 Other Support Costs (Per Pupil) | K-8 | 9-12 | Elementary | Secondary |
|-------------------------------------|-----|-------|------------|-----------|
| A. Substitute Teachers -1/2 Day | 31 | 31 | 0 | 22,522 |
| B. Supplies and Equipment | 295 | 408 | 0 | 296,412 |
| C. Professional Development | 50 | 50 | 0 | 36,325 |
| D. Instructional Leadership Support | 20 | 20 | 0 | 14,530 |
| E. Co- and Extra-Curricular Student | 28 | 97 | 0 | 70,471 |
| F. System Administration/Support | 341 | 338 | 0 | 245,557 |
| G. Operations & Maintenance | 907 | 1,078 | 0 | 783,167 |

| 14 Salary Benefits | Percentage | Elementary | Secondary |
|--|------------|------------|-----------|
| A. Teachers, Guidance, Librarians & Health | 19.00% | 0 | 418,500 |
| B. Education & Library Technicians | 36.00% | 0 | 26,916 |
| C. Clerical | 29.00% | 0 | 23,448 |
| D. School Administrators | 14.00% | 0 | 22,738 |

| | | |
|--|---|---|
| 15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.00) | 0 | 0 |
| 16 Adjustment for Title I Revenues | 0 | 0 |

| | | |
|-----------------|---|----------|
| 17 TOTALS | 0 | 4481,253 |
| 18 E.P.S. RATES | 0 | 6,168 |

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A. OPERATING COST ALLOCATIONS

| 19 | RESIDENT PUPILS | K-8 | 9-12 | TOTAL | | |
|---|-------------------------------------|--------------------------|--------------------------|------------------|------------------|----------------|
| | APRIL 2002 | 0.0 | 670.0 | 670.0 | | |
| | OCTOBER 2002 | 0.0 | 724.0 | 724.0 | | |
| | APRIL 2003 | 0.0 | 695.0 | 695.0 | | |
| | OCTOBER 2003 | 0.0 | 739.0 | 739.0 | | |
| | APRIL 2004 | 0.0 | 714.0 | 714.0 | | |
| | OCTOBER 2004 | 0.0 | 746.0 | 746.0 | | |
| | | | | | | |
| 21 | BASIC COUNTS | AVG. CAL. YEAR PUPILS | DECLINING ENROLL. ADJ | X X | SAU EPS RATES | |
| | K-8 PUPILS | 0.0 + | 0.00 | X | 0.00 | = 0.00 |
| | 9-12 PUPILS | 730.0 + | 0.00 | X | 6,168.00 | = 4,502,640.00 |
| | ADULT EDUC. COURSES AT .1 | 5.5 | | X | 6,168.00 | = 33,924.00 |
| | K-8 EQUIV. INSTR. PUPILS | 0.000 | | X | 0.00 | = 0.00 |
| | 9-12 EQUIV. INSTR. PUPILS | 1.125 | | X | 6,168.00 | = 6,939.00 |
| | | | | | | |
| | WEIGHTED COUNTS | PUPILS | WEIGHTS | X X | | |
| | K-8 DISADVANTAGED @ .2622 | 0.0 | X .15 | X | 0.00 | = 0.00 |
| | 9-12 DISADVANTAGED @ .2622 | 191.4 | X .15 | X | 6,168.00 | = 177,083.28 |
| | K-8 LIMITED ENGLISH PROF. | 0.0 | X .500 | X | 0.00 | = 0.00 |
| | 9-12 LIMITED ENGLISH PROF. | 3.0 | X .500 | X | 6,168.00 | = 9,252.00 |
| | | | | | | |
| | TARGETED FUNDS | PUPILS | WEIGHTS | X X X X | | |
| | K-8 STUDENT ASSESSMENT | 0.0 | | X | 100.00 | = 0.00 |
| | 9-12 STUDENT ASSESSMENT | 730.0 | | X | 100.00 | = 73,000.00 |
| | K-8 TECHNOLOGY RESOURCES | 0.0 | | X | 83.00 | = 0.00 |
| | 9-12 TECHNOLOGY RESOURCES | 730.0 | | X | 252.00 | = 183,960.00 |
| | K-2 PUPILS | 0.0 | X .10 | X | 0.00 | = 0.00 |
| | | | | | | |
| ISOLATED SMALL SCHOOL ADJUSTMENT | | | | | | |
| | K-8 SMALL SCHOOL ADJUSTMENT | | | | | = 0.00 |
| | 9-12 SMALL SCHOOL ADJUSTMENT | | | | | = 0.00 |
| | | | | | | |
| OPERATING ALLOCATION | | | | | | 4,986,798.28 |
| OPERATING ALLOCATION WITH EPS TRANSITION AT 84.00 % | | | | | | 4,188,910.55 |
| | | | | | | |
| 30 | ADJUSTED TOTAL OPERATING ALLOCATION | | | | | 4,188,910.55 |

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B. OTHER SUBSIDIZABLE COSTS

| | | | | | | |
|----|--|------------|---|---------|---|--------------|
| 31 | GIFTED & TALENTED EXPENDITURES FOR 2003-04 | 87,028.00 | X | 101.80% | = | 88,594.50 |
| 32 | SPECIAL EDUCATION - EPS ALLOCATION | | | | | 924,837.89 |
| 34 | VOCATIONAL EDUCATION EXPENDITURES FOR 2003-04 | 593,677.00 | X | 101.80% | = | 604,363.19 |
| 35 | TRANSPORTATION - EPS ALLOCATION | | | | | 314,283.50 |
| 36 | TRANSPORTATION (BUS PURCHASES) FOR 2004-05 | | | | | 0.00 |
| 39 | TOTAL OTHER SUBSIDIZABLE COSTS | | | | | 1,932,079.08 |
| 40 | TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39) | | | | | 6,120,989.63 |

C. DEBT SERVICE ALLOCATIONS

| 41 | DEBT SERVICE NAME OF PROJECT | PRINCIPAL | INTEREST | |
|-----|---|------------|------------|--------------|
| | 11/01/05 NEW HIGH SCHOOL | 941,441.00 | 447,589.32 | 1,389,030.32 |
| | 05/01/06 NEW HIGH SCHOOL | 0.00 | 425,545.48 | 425,545.48 |
| 42 | TOTAL PRINCIPAL & INTEREST | 941,441.00 | 873,134.80 | 1,814,575.80 |
| 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 | | | 1,814,575.80 |
| 48 | TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47) | | | 7,935,565.43 |

| | | | |
|--|---------------------|-----------------------|--|
| D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION | TOTAL ALLOCATION | LOCAL CONTRIBUTION | |
|--|---------------------|-----------------------|--|

| | AVG. CAL. YEAR PUPILS | 2004 STATE VALUATION X | MILL EXPECTATION = | LOCAL CONTRIBUTION | OR | TOTAL ALLOCATION | | | | | |
|--------------|--------------------------|---------------------------|-----------------------|-----------------------|----|---------------------|--|--------------|--------------|---------|-------|
| APPLETON | 75.0 | 10.27% | 25,158,870 | 8.26 | | 207,812.26 | | 814,982.57 | 207,812.26 | 3.74% | 8.26M |
| CAMDEN | 254.5 | 34.86% | 315,703,290 | 8.26 | | 2,607,709.17 | | 2,766,338.11 | 2,607,709.17 | 46.93% | 8.26M |
| HOPE | 79.5 | 10.89% | 37,096,290 | 8.26 | | 306,415.35 | | 864,183.08 | 306,415.35 | 5.51% | 8.26M |
| LINCOLNVILLE | 130.0 | 17.81% | 95,157,570 | 8.26 | | 786,001.52 | | 1,413,324.20 | 786,001.52 | 14.14% | 8.26M |
| ROCKPORT | 191.0 | 26.17% | 199,662,635 | 8.26 | | 1,649,213.36 | | 2,076,737.47 | 1,649,213.36 | 29.68% | 8.26M |
| TOTAL | 730.0 | | 672,778,655 | | | 5,557,151.66 | | 7,935,565.43 | 5,557,151.66 | 100.00% | 8.26M |

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 | 7,935,565.43 | 5,557,151.66 | 2,378,413.77 |
| 50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS | 7,935,565.43 | 5,557,151.66 | 2,378,413.77 |
| 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 | | | 61,800.00 |
| 58A TRANSITION ADJUSTMENT | | | 206,057.72 |
| 58B TRANSITION ADJUSTMENT (ENROLLMENT LESS 1,000) | | | 129,223.57 |
| 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 | | | 2,651,895.06 |
| 61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): | | LOCAL SHARE % = 70.03% | STATE SHARE % = 29.97% |
| 62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): | | LOCAL SHARE % = 66.58% | STATE SHARE % = 33.42% |
| 63 FYI: 100% E.P.S. TOTAL ALLOCATION | 8,733,453.16 | | |