

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 11

2005-06

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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 | 1,001.0 | 590.5 | 1,591.5 ( 68%) | 740.5 ( 32%) | 2,332.0 |

| 12 Position        | K-5          | 6-8         | 9-12        | = | E.P.S.<br>FTE / | Actual<br>FTE = | Ratio X | EPS Tot<br>Salary = | Elementary<br>Salary = | Secondary<br>Salary |
|--------------------|--------------|-------------|-------------|---|-----------------|-----------------|---------|---------------------|------------------------|---------------------|
| A. TEACHERS        | 58.9 (17:1)  | 36.9 (16:1) | 49.4 (15:1) | = | 145.2 /         | 149.7 =         | .97 X   | 5937,702 =          | 3916,508               | 1843,063            |
| B. GUIDANCE        | 2.9 (350:1)  | 1.7 (350:1) | 3.0 (250:1) | = | 7.6 /           | 8.9 =           | .85 X   | 375,501 =           | 217,040                | 102,136             |
| C. LIBRARIANS      | 1.3 (800:1)  | 0.7 (800:1) | 0.9 (800:1) | = | 2.9 /           | 2.0 =           | 1.45 X  | 106,026 =           | 104,542                | 49,196              |
| D. HEALTH          | 1.3 (800:1)  | 0.7 (800:1) | 0.9 (800:1) | = | 2.9 /           | 3.0 =           | .97 X   | 127,609 =           | 84,171                 | 39,610              |
| E. EDUCATION TECHS | 10.0 (100:1) | 5.9 (100:1) | 3.0 (250:1) | = | 18.9 /          | 68.9 =          | .27 X   | 1018,179 =          | 186,937                | 87,971              |
| F. LIBRARY TECHS   | 2.0 (500:1)  | 1.2 (500:1) | 1.5 (500:1) | = | 4.7 /           | 5.0 =           | .94 X   | 83,306 =            | 53,249                 | 25,059              |
| G. CLERICAL        | 5.0 (200:1)  | 3.0 (200:1) | 3.7 (200:1) | = | 11.7 /          | 13.9 =          | .84 X   | 330,793 =           | 188,949                | 88,917              |
| H. SCHOOL ADMIN.   | 3.3 (305:1)  | 1.9 (305:1) | 2.4 (315:1) | = | 7.6 /           | 10.0 =          | .76 X   | 648,227 =           | 335,004                | 157,649             |

| 13 Other Support Costs (Per Pupil)  | K-8 | 9-12  |  | Elementary | Secondary |
|-------------------------------------|-----|-------|--|------------|-----------|
| A. Substitute Teachers -1/2 Day     | 31  | 31    |  | 49,337     | 22,956    |
| B. Supplies and Equipment           | 295 | 408   |  | 469,493    | 302,124   |
| C. Professional Development         | 50  | 50    |  | 79,575     | 37,025    |
| D. Instructional Leadership Support | 20  | 20    |  | 31,830     | 14,810    |
| E. Co- and Extra-Curricular Student | 28  | 97    |  | 44,562     | 71,829    |
| F. System Administration/Support    | 341 | 338   |  | 542,702    | 250,289   |
| G. Operations & Maintenance         | 907 | 1,078 |  | 1443,491   | 798,259   |

| 14 Salary Benefits                         | Percentage |  | Elementary | Secondary |
|--|------------|--|------------|-----------|
| A. Teachers, Guidance, Librarians & Health | 19.00%     |  | 821,230    | 386,461   |
| B. Education & Library Technicians         | 36.00%     |  | 86,467     | 40,691    |
| C. Clerical                                | 29.00%     |  | 54,795     | 25,786    |
| D. School Administrators                   | 14.00%     |  | 46,901     | 22,071    |

|  |  |  |          |          |
|--|--|--|----------|----------|
| 15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.95) |  |  | -307,256 | -144,578 |
| 16 Adjustment for Title I Revenues   |  |  | -263,674 | -124,081 |

|                 |  |  |          |          |
|-----------------|--|--|----------|----------|
| 17 TOTALS       |  |  | 8185,852 | 4097,241 |
| 18 E.P.S. RATES |  |  | 5,143    | 5,533    |

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A. OPERATING COST ALLOCATIONS

|    |   |                          |                          |         |                  |                |
|----|---|--------------------------|--------------------------|---------|------------------|----------------|
| 19 | RESIDENT PUPILS                                     | K-8                      | 9-12                     | TOTAL   |                  |                |
|    | APRIL 2002  | 1,639.0                  | 706.0                    | 2,345.0 |                  |                |
|    | OCTOBER 2002  | 1,604.0                  | 726.0                    | 2,330.0 |                  |                |
|    | APRIL 2003  | 1,592.0                  | 704.0                    | 2,296.0 |                  |                |
|    | OCTOBER 2003  | 1,594.0                  | 715.0                    | 2,309.0 |                  |                |
|    | APRIL 2004  | 1,573.0                  | 673.0                    | 2,246.0 |                  |                |
|    | OCTOBER 2004  | 1,606.0                  | 675.0                    | 2,281.0 |                  |                |
|    |   |                          |                          |         |                  |                |
| 21 | BASIC COUNTS  | AVG. CAL.<br>YEAR PUPILS | DECLINING<br>ENROLL. ADJ | X<br>X  | SAU<br>EPS RATES |                |
|    | K-8 PUPILS  | 1,589.5 +                | 11.83                    | X       | 5,143.00         | = 8,235,640.19 |
|    | 9-12 PUPILS   | 674.0 +                  | 25.83                    | X       | 5,533.00         | = 3,872,159.39 |
|    | ADULT EDUC. COURSES AT .1                           | 16.0                     |                          | X       | 5,533.00         | = 88,528.00    |
|    | K-8 EQUIV. INSTR. PUPILS                            | 0.000                    |                          | X       | 5,143.00         | = 0.00         |
|    | 9-12 EQUIV. INSTR. PUPILS                           | 4.375                    |                          | X       | 5,533.00         | = 24,206.88    |
|    |   |                          |                          |         |                  |                |
|    | WEIGHTED COUNTS                                     | PUPILS                   | WEIGHTS                  | X       |                  |                |
|    | K-8 DISADVANTAGED @ .3425                           | 544.4                    | X .15                    | X       | 5,143.00         | = 419,977.38   |
|    | 9-12 DISADVANTAGED @ .3425                          | 230.8                    | X .15                    | X       | 5,533.00         | = 191,552.46   |
|    | K-8 LIMITED ENGLISH PROF.                           | 0.0                      | X .500                   | X       | 5,143.00         | = 0.00         |
|    | 9-12 LIMITED ENGLISH PROF.                          | 1.0                      | X .500                   | X       | 5,533.00         | = 2,766.50     |
|    | TARGETED FUNDS                                      | PUPILS                   | WEIGHTS                  | X       |                  |                |
|    | K-8 STUDENT ASSESSMENT                              | 1,589.5                  |                          | X       | 100.00           | = 158,950.00   |
|    | 9-12 STUDENT ASSESSMENT                             | 674.0                    |                          | X       | 100.00           | = 67,400.00    |
|    | K-8 TECHNOLOGY RESOURCES                            | 1,589.5                  |                          | X       | 83.00            | = 131,928.50   |
|    | 9-12 TECHNOLOGY RESOURCES                           | 674.0                    |                          | X       | 252.00           | = 169,848.00   |
|    | K-2 PUPILS  | 499.0                    | X .10                    | X       | 5,143.00         | = 256,635.70   |
|    |   |                          |                          |         |                  |                |
|    | ISOLATED SMALL SCHOOL ADJUSTMENT                    |                          |                          |         |                  |                |
|    | K-8 SMALL SCHOOL ADJUSTMENT                         |                          |                          |         |                  | = 0.00         |
|    | 9-12 SMALL SCHOOL ADJUSTMENT                        |                          |                          |         |                  | = 0.00         |
|    |   |                          |                          |         |                  |                |
|    | OPERATING ALLOCATION                                |                          |                          |         |                  | 13,619,593.00  |
|    | OPERATING ALLOCATION WITH EPS TRANSITION AT 84.00 % |                          |                          |         |                  | 11,440,458.12  |
|    |   |                          |                          |         |                  |                |
| 30 | ADJUSTED TOTAL OPERATING ALLOCATION                 |                          |                          |         |                  | 11,440,458.12  |

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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   |            |   |         |   | 1,746,898.22  |
| 34 | VOCATIONAL EDUCATION EXPENDITURES FOR 2003-04                                  | 250,514.21 | X | 101.80% | = | 255,023.47    |
| 35 | TRANSPORTATION - EPS ALLOCATION  |            |   |         |   | 882,374.69    |
| 36 | TRANSPORTATION (BUS PURCHASES) FOR 2004-05                                     |            |   |         |   | 0.00          |
| 39 | TOTAL OTHER SUBSIDIZABLE COSTS   |            |   |         |   | 2,884,296.38  |
| 40 | TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39) |            |   |         |   | 14,324,754.50 |

C. DEBT SERVICE ALLOCATIONS

| 41  | DEBT SERVICE                                      | NAME OF PROJECT           | PRINCIPAL  | INTEREST   |               |
|-----|---|---------------------------|------------|------------|---------------|
|     | 11/01/05  | ADDN & REN-PRAY ST ELEM S | 107,000.00 | 10,618.66  | 117,618.66    |
|     | 05/01/06  | ADDN & REN-PRAY ST ELEM S | 0.00       | 8,091.88   | 8,091.88      |
|     | 11/01/05  | HS ADDTN                  | 192,500.00 | 63,980.97  | 256,480.97    |
|     | 05/01/06  | HS ADDTN                  | 0.00       | 58,965.62  | 58,965.62     |
|     | 11/01/05  | REG MIDDLE SCHOOL ADDN    | 117,334.00 | 17,405.04  | 134,739.04    |
|     | 05/01/06  | REG MIDDLE SCHOOL ADDN    | 0.00       | 14,578.75  | 14,578.75     |
|     | 11/01/05  | NEW ELEM SCHOOL           | 193,500.00 | 58,152.06  | 251,652.06    |
|     | 05/01/06  | NEW ELEM SCHOOL           | 0.00       | 54,654.08  | 54,654.08     |
|     | 11/01/05  | 2 NEW ELEM-GARDINER & S G | 175,000.00 | 40,162.50  | 215,162.50    |
|     | 05/01/06  | 2 NEW ELEM-GARDINER & S G | 0.00       | 34,562.50  | 34,562.50     |
|     | 11/01/05  | 2 NEW ELEM-GARDINER & SO  | 130,250.00 | 34,974.01  | 165,224.01    |
|     | 05/01/06  | 2 NEW ELEM-GARDINER & SO  | 0.00       | 30,642.96  | 30,642.96     |
| 42  | TOTAL PRINCIPAL & INTEREST                        |                           | 915,584.00 | 426,789.03 | 1,342,373.03  |
| 43  | APPROVED LEASES FOR 2004-05                       |                           |            |            | 0.00          |
| 43A | APPROVED LEASE PURCHASES FOR 2004-05              |                           |            |            | 41,620.74     |
| 44  | INSURED VALUE FACTOR FOR 2003-04                  |                           |            |            | 0.00          |
| 47  | TOTAL DEBT SERVICE ALLOCATION                     |                           |            |            | 1,383,993.77  |
| 48  | TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47) |                           |            |            | 15,708,748.27 |

S T A T E O F M A I N E  
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| D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION |                          |        |                           |                       | TOTAL<br>ALLOCATION   | LOCAL<br>CONTRIBUTION     |              |         |       |
|--|--------------------------|--------|---------------------------|-----------------------|-----------------------|---------------------------|--------------|---------|-------|
| -----  |                          |        |                           |                       |                       |                           |              |         |       |
|  | AVG. CAL.<br>YEAR PUPILS |        | 2004 STATE<br>VALUATION X | MILL<br>EXPECTATION = | LOCAL<br>CONTRIBUTION | OR<br>TOTAL<br>ALLOCATION |              |         |       |
| GARDINER   | 1,051.5                  | 46.45% | 220,500,000               | 8.26                  | 1,821,330.00          | 7,296,713.57              | 1,821,330.00 | 42.56%  | 8.26M |
| PITTSTON   | 398.5                    | 17.61% | 112,500,000               | 8.26                  | 929,250.00            | 2,766,310.57              | 929,250.00   | 21.71%  | 8.26M |
| RANDOLPH   | 306.0                    | 13.52% | 55,500,000                | 8.26                  | 458,430.00            | 2,123,822.77              | 458,430.00   | 10.71%  | 8.26M |
| WEST GARDINER  | 507.5                    | 22.42% | 129,650,000               | 8.26                  | 1,070,909.00          | 3,521,901.36              | 1,070,909.00 | 25.02%  | 8.26M |
| TOTAL  | 2,263.5                  |        | 518,150,000               |                       | 4,279,919.00          | 15,708,748.27             | 4,279,919.00 | 100.00% | 8.26M |

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| E. TOTALS AND ADJUSTMENTS   | TOTAL<br>ALLOCATION    | LOCAL<br>CONTRIBUTION | STATE<br>CONTRIBUTION  |
|---|------------------------|-----------------------|------------------------|
| -----   |                        |                       |                        |
| 49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS                              | 15,708,748.27          | 4,279,919.00          | 11,428,829.27          |
| 50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS                           | 15,708,748.27          | 4,279,919.00          | 11,428,829.27          |
| 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   |                        |                       | 79,081.04              |
| 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                            |                        |                       | 11,349,748.23          |
| 61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):          | LOCAL SHARE % = 27.25% |                       | STATE SHARE % = 72.75% |
| 62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): | LOCAL SHARE % = 27.75% |                       | STATE SHARE % = 72.25% |
| 63 FYI: 100% E.P.S. TOTAL ALLOCATION  | 17,887,883.15          |                       |                        |