

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 42

2005-06

542 - 542

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 | 187.5 | 123.0 | 310.5 (67%) | 155.0 (33%) | 465.5 |

| 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 | 11.0 (17:1) | 7.7 (16:1) | 10.3 (15:1) | = | 29.0 / | 30.8 = | .94 X | 1216,078 = | 765,886 | 377,227 |
| B. GUIDANCE | 0.5 (350:1) | 0.4 (350:1) | 0.6 (250:1) | = | 1.5 / | 1.0 = | 1.50 X | 36,856 = | 37,040 | 18,244 |
| C. LIBRARIANS | 0.2 (800:1) | 0.2 (800:1) | 0.2 (800:1) | = | 0.6 / | 1.0 = | .60 X | 50,743 = | 20,399 | 10,047 |
| D. HEALTH | 0.2 (800:1) | 0.2 (800:1) | 0.2 (800:1) | = | 0.6 / | 1.0 = | .60 X | 41,473 = | 16,672 | 8,212 |
| E. EDUCATION TECHS | 1.9 (100:1) | 1.2 (100:1) | 0.6 (250:1) | = | 3.7 / | 9.0 = | .41 X | 139,009 = | 38,186 | 18,808 |
| F. LIBRARY TECHS | 0.4 (500:1) | 0.2 (500:1) | 0.3 (500:1) | = | 0.9 / | 1.7 = | .53 X | 30,133 = | 10,700 | 5,270 |
| G. CLERICAL | 0.9 (200:1) | 0.6 (200:1) | 0.8 (200:1) | = | 2.3 / | 2.6 = | .88 X | 67,502 = | 39,799 | 19,603 |
| H. SCHOOL ADMIN. | 0.6 (305:1) | 0.4 (305:1) | 0.5 (315:1) | = | 1.5 / | 1.5 = | 1.00 X | 96,649 = | 64,755 | 31,894 |

| 13 Other Support Costs (Per Pupil) | K-8 | 9-12 | Elementary | Secondary |
|-------------------------------------|-----|-------|------------|-----------|
| A. Substitute Teachers -1/2 Day | 31 | 31 | 9,626 | 4,805 |
| B. Supplies and Equipment | 295 | 408 | 91,598 | 63,240 |
| C. Professional Development | 50 | 50 | 15,525 | 7,750 |
| D. Instructional Leadership Support | 20 | 20 | 6,210 | 3,100 |
| E. Co- and Extra-Curricular Student | 28 | 97 | 8,694 | 15,035 |
| F. System Administration/Support | 341 | 338 | 105,881 | 52,390 |
| G. Operations & Maintenance | 907 | 1,078 | 281,624 | 167,090 |

| 14 Salary Benefits | Percentage | Elementary | Secondary |
|--|------------|------------|-----------|
| A. Teachers, Guidance, Librarians & Health | 19.00% | 159,599 | 78,609 |
| B. Education & Library Technicians | 36.00% | 17,599 | 8,668 |
| C. Clerical | 29.00% | 11,542 | 5,685 |
| D. School Administrators | 14.00% | 9,066 | 4,465 |

| | | |
|--|----------|---------|
| 15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.90) | -120,086 | -59,153 |
| 16 Adjustment for Title I Revenues | -92,645 | -45,631 |

| | | |
|-----------------|----------|---------|
| 17 TOTALS | 1497,668 | 795,356 |
| 18 E.P.S. RATES | 4,823 | 5,131 |

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 42

2005-06

542 - 542

A. OPERATING COST ALLOCATIONS

| | | | | | | |
|----|---|-----------------------|-----------------------|-------|---------------|----------------|
| 19 | RESIDENT PUPILS | K-8 | 9-12 | TOTAL | | |
| | APRIL 2002 | 295.0 | 141.0 | 436.0 | | |
| | OCTOBER 2002 | 286.0 | 144.0 | 430.0 | | |
| | APRIL 2003 | 280.0 | 136.0 | 416.0 | | |
| | OCTOBER 2003 | 281.0 | 138.0 | 419.0 | | |
| | APRIL 2004 | 274.0 | 135.0 | 409.0 | | |
| | OCTOBER 2004 | 318.0 | 129.0 | 447.0 | | |
| | | | | | | |
| 21 | BASIC COUNTS | AVG. CAL. YEAR PUPILS | DECLINING ENROLL. ADJ | X | SAU EPS RATES | |
| | K-8 PUPILS | 296.0 + | 0.00 | X | 4,823.00 | = 1,427,608.00 |
| | 9-12 PUPILS | 132.0 + | 5.16 | X | 5,131.00 | = 703,767.96 |
| | ADULT EDUC. COURSES AT .1 | 0.0 | | X | 5,131.00 | = 0.00 |
| | K-8 EQUIV. INSTR. PUPILS | 0.000 | | X | 4,823.00 | = 0.00 |
| | 9-12 EQUIV. INSTR. PUPILS | 0.000 | | X | 5,131.00 | = 0.00 |
| | | | | | | |
| | WEIGHTED COUNTS | PUPILS | WEIGHTS | X | | |
| | K-8 DISADVANTAGED @ .4272 | 126.5 | X .15 | X | 4,823.00 | = 91,516.43 |
| | 9-12 DISADVANTAGED @ .4272 | 56.4 | X .15 | X | 5,131.00 | = 43,408.26 |
| | K-8 LIMITED ENGLISH PROF. | 0.0 | X .500 | X | 4,823.00 | = 0.00 |
| | 9-12 LIMITED ENGLISH PROF. | 0.0 | X .500 | X | 5,131.00 | = 0.00 |
| | TARGETED FUNDS | PUPILS | WEIGHTS | X | | |
| | K-8 STUDENT ASSESSMENT | 296.0 | | X | 100.00 | = 29,600.00 |
| | 9-12 STUDENT ASSESSMENT | 132.0 | | X | 100.00 | = 13,200.00 |
| | K-8 TECHNOLOGY RESOURCES | 296.0 | | X | 83.00 | = 24,568.00 |
| | 9-12 TECHNOLOGY RESOURCES | 132.0 | | X | 252.00 | = 33,264.00 |
| | K-2 PUPILS | 101.0 | X .10 | X | 4,823.00 | = 48,712.30 |
| | | | | | | |
| | ISOLATED SMALL SCHOOL ADJUSTMENT | | | | | |
| | K-8 SMALL SCHOOL ADJUSTMENT | | | | | = 0.00 |
| | 9-12 SMALL SCHOOL ADJUSTMENT | | | | | = 0.00 |
| | | | | | | |
| | OPERATING ALLOCATION | | | | | 2,415,644.95 |
| | OPERATING ALLOCATION WITH EPS TRANSITION AT 84.00 % | | | | | 2,029,141.75 |
| | | | | | | |
| 30 | ADJUSTED TOTAL OPERATING ALLOCATION | | | | | 2,029,141.75 |

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 42

2005-06

542 - 542

B. OTHER SUBSIDIZABLE COSTS

| | | | | | | |
|----|--|------|---|---------|---|--------------|
| 31 | GIFTED & TALENTED EXPENDITURES FOR 2003-04 | 0.00 | X | 101.80% | = | 0.00 |
| 32 | SPECIAL EDUCATION - EPS ALLOCATION | | | | | 241,024.93 |
| 34 | VOCATIONAL EDUCATION EXPENDITURES FOR 2003-04 | 0.00 | X | 101.80% | = | 0.00 |
| 35 | TRANSPORTATION - EPS ALLOCATION | | | | | 163,893.05 |
| 36 | TRANSPORTATION (BUS PURCHASES) FOR 2004-05 | | | | | 53,600.00 |
| 39 | TOTAL OTHER SUBSIDIZABLE COSTS | | | | | 458,517.98 |
| 40 | TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39) | | | | | 2,487,659.73 |

C. DEBT SERVICE ALLOCATIONS

| | | | | | |
|-----|---|---------------------------|------------|-----------|--------------|
| 41 | DEBT SERVICE | NAME OF PROJECT | PRINCIPAL | INTEREST | |
| | 11/01/05 | ADDN & ALT TO FORT ST SCH | 130,000.00 | 15,999.06 | 145,999.06 |
| | 05/01/06 | ADDN & ALT TO FORT ST SCH | 0.00 | 11,115.00 | 11,115.00 |
| 42 | TOTAL PRINCIPAL & INTEREST | | 130,000.00 | 27,114.06 | 157,114.06 |
| 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 | | | | 157,114.06 |
| 48 | TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47) | | | | 2,644,773.79 |

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

| | AVG. CAL. YEAR PUPILS | 2004 STATE VALUATION | MILL EXPECTATION | LOCAL CONTRIBUTION | TOTAL ALLOCATION OR | LOCAL CONTRIBUTION | | | |
|-----------|-----------------------|----------------------|------------------|--------------------|---------------------|--------------------|------------|---------|-------|
| BLAINE | 169.0 | 39.49% | 22,600,000 | 8.26 | 186,676.00 | 1,044,421.17 | 186,676.00 | 34.14% | 8.26M |
| MARS HILL | 259.0 | 60.51% | 43,600,000 | 8.26 | 360,136.00 | 1,600,352.62 | 360,136.00 | 65.86% | 8.26M |
| TOTAL | 428.0 | | 66,200,000 | | 546,812.00 | 2,644,773.79 | 546,812.00 | 100.00% | 8.26M |

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
A U G U S T A 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 42

2005-06

542 - 542

| E. TOTALS AND ADJUSTMENTS | TOTAL ALLOCATION | LOCAL CONTRIBUTION | STATE CONTRIBUTION |
|---|---------------------|------------------------|------------------------|
| 49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS | 2,644,773.79 | 546,812.00 | 2,097,961.79 |
| 50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS | 2,644,773.79 | 546,812.00 | 2,097,961.79 |
| 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 |
| 58A TRANSITION ADJUSTMENT | | | 0.00 |
| 58B TRANSITION ADJUSTMENT (ENROLLMENT LESS 1,000) | | | 75,944.62 |
| 58C TRANSITION ADJUSTMENT (ENROLLMENT 1,000 OR MORE) | | | 0.00 |
| 58D TRANSITION ADJUSTMENT (SMALL ADMINISTRATIVE UNIT) | | | 48,247.00 |
| 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 | | | 2,222,153.41 |
| 61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): | | LOCAL SHARE % = 20.68% | STATE SHARE % = 79.32% |
| 62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): | | LOCAL SHARE % = 15.98% | STATE SHARE % = 84.02% |
| 63 FYI: 100% E.P.S. TOTAL ALLOCATION | 3,031,276.99 | | |