

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

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1. COMPUTATION OF E.P.S. RATES

|   | K-5   | 6-8   | K-8          | 9-12      | TOTAL |
|---|-------|-------|--------------|-----------|-------|
| 9 ATTENDING PUPILS (APRIL 2007)                                   | 503   | 247   | 750          | 0         | 750   |
| 10 ATTENDING PUPILS (OCTOBER 2007)                                | 480   | 246   | 726          | 0         | 726   |
| 11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2007 | 491.5 | 246.5 | 738.0 (100%) | 0.0 ( 0%) | 738.0 |

| 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        | 28.9 (17:1) | 15.4 (16:1) | 0.0 (15:1)  | = | 44.3 /     | 50.6 =     | = | .88 X   | 2365,919 =     | = | 2082,009          | 0                |
| B. GUIDANCE        | 1.4 (350:1) | 0.7 (350:1) | 0.0 (250:1) | = | 2.1 /      | 2.0 =      | = | 1.05 X  | 92,312 =       | = | 96,928            | 0                |
| C. LIBRARIANS      | 0.6 (800:1) | 0.3 (800:1) | 0.0 (800:1) | = | 0.9 /      | 2.0 =      | = | .45 X   | 108,392 =      | = | 48,776            | 0                |
| D. HEALTH          | 0.6 (800:1) | 0.3 (800:1) | 0.0 (800:1) | = | 0.9 /      | 1.0 =      | = | .90 X   | 49,969 =       | = | 44,972            | 0                |
| E. EDUCATION TECHS | 4.9 (100:1) | 2.5 (100:1) | 0.0 (250:1) | = | 7.4 /      | 14.7 =     | = | .50 X   | 217,925 =      | = | 108,963           | 0                |
| F. LIBRARY TECHS   | 1.0 (500:1) | 0.5 (500:1) | 0.0 (500:1) | = | 1.5 /      | 2.4 =      | = | .63 X   | 42,240 =       | = | 26,611            | 0                |
| G. CLERICAL        | 2.5 (200:1) | 1.2 (200:1) | 0.0 (200:1) | = | 3.7 /      | 6.4 =      | = | .58 X   | 177,194 =      | = | 102,773           | 0                |
| H. SCHOOL ADMIN.   | 1.6 (305:1) | 0.8 (305:1) | 0.0 (315:1) | = | 2.4 /      | 4.1 =      | = | .59 X   | 260,353 =      | = | 153,608           | 0                |

| 13 Other Support Costs (Per Pupil)  | K-8 | 9-12  | Elementary | Secondary |
|-------------------------------------|-----|-------|------------|-----------|
| A. Substitute Teachers -1/2 Day     | 34  | 34    | 25,092     | 0         |
| B. Supplies and Equipment           | 320 | 442   | 236,160    | 0         |
| C. Professional Development         | 54  | 54    | 39,852     | 0         |
| D. Instructional Leadership Support | 22  | 22    | 16,236     | 0         |
| E. Co- and Extra-Curricular Student | 31  | 105   | 22,878     | 0         |
| F. System Administration/Support    | 204 | 204   | 150,552    | 0         |
| G. Operations & Maintenance         | 935 | 1,111 | 690,030    | 0         |

| 14 Salary Benefits                         | Percentage | Elementary | Secondary |
|--|------------|------------|-----------|
| A. Teachers, Guidance, Librarians & Health | 19.00%     | 431,810    | 0         |
| B. Education & Library Technicians         | 36.00%     | 48,807     | 0         |
| C. Clerical                                | 29.00%     | 29,804     | 0         |
| D. School Administrators                   | 14.00%     | 21,505     | 0         |

|  |          |   |
|--|----------|---|
| 15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.97) | -96,649  | 0 |
| 16 Adjustment for Title I Revenues   | -200,392 | 0 |

|                 |          |       |
|-----------------|----------|-------|
| 17 TOTALS       | 4080,323 | 0     |
| 18 E.P.S. RATES | 5,529    | 6,191 |

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A. OPERATING COST ALLOCATIONS

| 19 | SUBSIDIZABLE PUPILS                                 | K-8                      | 9-12                     | TOTAL   |                  |                |
|----|---|--------------------------|--------------------------|---------|------------------|----------------|
|    | APRIL 2005  | 776.0                    | 396.0                    | 1,172.0 |                  |                |
|    | OCTOBER 2005  | 772.0                    | 420.0                    | 1,192.0 |                  |                |
|    | APRIL 2006  | 773.0                    | 412.0                    | 1,185.0 |                  |                |
|    | OCTOBER 2006  | 758.0                    | 405.0                    | 1,163.0 |                  |                |
|    | APRIL 2007  | 750.0                    | 389.0                    | 1,139.0 |                  |                |
|    | OCTOBER 2007  | 726.0                    | 364.0                    | 1,090.0 |                  |                |
| 21 | BASIC COUNTS  | AVG. CAL.<br>YEAR PUPILS | DECLINING<br>ENROLL. ADJ | X<br>X  | SAU<br>EPS RATES |                |
|    | K-8 PUPILS  | 738.0 +                  | 21.16                    | X       | 5,529.00         | = 4,197,395.64 |
|    | 9-12 PUPILS   | 376.5 +                  | 0.00                     | X       | 6,191.00         | = 2,330,911.50 |
|    | ADULT EDUC. COURSES AT .1                           | 1.5                      |                          | X       | 6,191.00         | = 9,286.50     |
|    | K-8 EQUIV. INSTR. PUPILS                            | 0.000                    |                          | X       | 5,529.00         | = 0.00         |
|    | 9-12 EQUIV. INSTR. PUPILS                           | 0.500                    |                          | X       | 6,191.00         | = 3,095.50     |
|    | WEIGHTED COUNTS                                     | PUPILS                   | WEIGHTS                  | X       |                  |                |
|    | K-8 DISADVANTAGED @ .4862                           | 358.8                    | X .15                    | X       | 5,529.00         | = 297,570.78   |
|    | 9-12 DISADVANTAGED @ .4862                          | 183.1                    | X .15                    | X       | 6,191.00         | = 170,035.82   |
|    | K-8 LIMITED ENGLISH PROF.                           | 1.0                      | X .700                   | X       | 5,529.00         | = 3,870.30     |
|    | 9-12 LIMITED ENGLISH PROF.                          | 0.0                      | X .700                   | X       | 6,191.00         | = 0.00         |
|    | TARGETED FUNDS                                      | PUPILS                   | WEIGHTS                  | X       |                  |                |
|    | K-8 STUDENT ASSESSMENT                              | 738.0                    |                          | X       | 40.00            | = 29,520.00    |
|    | 9-12 STUDENT ASSESSMENT                             | 376.5                    |                          | X       | 40.00            | = 15,060.00    |
|    | K-8 TECHNOLOGY RESOURCES                            | 738.0                    |                          | X       | 90.00            | = 66,420.00    |
|    | 9-12 TECHNOLOGY RESOURCES                           | 376.5                    |                          | X       | 273.00           | = 102,784.50   |
|    | K-2 PUPILS  | 250.5                    | X .10                    | X       | 5,529.00         | = 138,501.45   |
|    | ISOLATED SMALL SCHOOL ADJUSTMENT                    |                          |                          |         |                  |                |
|    | K-8 SMALL SCHOOL ADJUSTMENT                         |                          |                          |         |                  | = 0.00         |
|    | 9-12 SMALL SCHOOL ADJUSTMENT                        |                          |                          |         |                  | = 0.00         |
|    | OPERATING ALLOCATION                                |                          |                          |         |                  | 7,364,451.99   |
|    | OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 % |                          |                          |         |                  | 7,143,518.43   |
| 30 | ADJUSTED TOTAL OPERATING ALLOCATION                 |                          |                          |         |                  | 7,143,518.43   |

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B. OTHER SUBSIDIZABLE COSTS

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|    |  |      |   |         |   |              |
|----|--|------|---|---------|---|--------------|
| 31 | GIFTED & TALENTED EXPENDITURES FOR 2006-07                                     | 0.00 | X | 102.90% | = | 0.00         |
| 32 | SPECIAL EDUCATION - EPS ALLOCATION   |      |   |         |   | 1,013,525.29 |
| 34 | VOCATIONAL EDUCATION EXPENDITURES FOR 2006-07                                  | 0.00 | X | 102.90% | = | 0.00         |
| 35 | TRANSPORTATION - EPS ALLOCATION  |      |   |         |   | 413,296.49   |
| 36 | TRANSPORTATION (BUS PURCHASES) FOR 2007-08                                     |      |   |         |   | 0.00         |
| 39 | TOTAL OTHER SUBSIDIZABLE COSTS   |      |   |         |   | 1,426,821.78 |
| 40 | TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39) |      |   |         |   | 8,570,340.21 |

C. DEBT SERVICE ALLOCATIONS

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| 41  | DEBT SERVICE                                      | NAME OF PROJECT | PRINCIPAL | INTEREST |              |
|-----|---|-----------------|-----------|----------|--------------|
| 42  | TOTAL PRINCIPAL & INTEREST                        |                 | 0.00      | 0.00     | 0.00         |
| 43  | APPROVED LEASES FOR 2007-08 - S.A.D. 53           |                 |           |          | 0.00         |
| 43A | APPROVED LEASE PURCHASES FOR 2007-08 - S.A.D. 53  |                 |           |          | 0.00         |
| 44  | INSURED VALUE FACTOR FOR 2006-07 - S.A.D. 53      |                 |           |          | 52,671.82    |
| 47  | TOTAL DEBT SERVICE ALLOCATION                     |                 |           |          | 52,671.82    |
| 48  | TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47) |                 |           |          | 8,623,012.03 |

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| D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION |                          |        | TOTAL<br>ALLOCATION       |                       |                      | LOCAL<br>CONTRIBUTION |                     |                     |                |              |
|--|--------------------------|--------|---------------------------|-----------------------|----------------------|-----------------------|---------------------|---------------------|----------------|--------------|
| -----  |                          |        |                           |                       |                      |                       |                     |                     |                |              |
|  | AVG. CAL.<br>YEAR PUPILS |        | OPERATING<br>ALLOCATION   | +                     | DEBT<br>ALLOCATION   | =                     | TOWN<br>ALLOCATION  |                     |                |              |
| BURNHAM  | 142.5                    | 12.81% | 1,104,607.84              |                       | 0.00                 |                       | 1,104,607.84        |                     |                |              |
| DETROIT  | 163.0                    | 14.65% | 1,263,271.26              |                       | 0.00                 |                       | 1,263,271.26        |                     |                |              |
| PITTSFIELD   | 807.0                    | 72.54% | 6,255,132.93              |                       | 0.00                 |                       | 6,255,132.93        |                     |                |              |
| <b>TOTAL</b>   | <b>1,112.5</b>           |        |                           |                       |                      |                       | <b>8,623,012.03</b> |                     |                |              |
|  |                          |        |                           |                       |                      |                       |                     |                     |                |              |
|  |                          |        | 2007 STATE<br>VALUATION X | MILL<br>EXPECTATION = | TOWN<br>CONTRIBUTION | OR                    | TOWN<br>ALLOCATION  |                     |                |              |
| BURNHAM  |                          |        | 82,950,000                | 6.790                 | 563,230.50           |                       | 1,104,607.84        | 563,230.50          | 24.25%         | 6.79M        |
| DETROIT  |                          |        | 43,950,000                | 6.790                 | 298,420.50           |                       | 1,263,271.26        | 298,420.50          | 12.85%         | 6.79M        |
| PITTSFIELD   |                          |        | 215,100,000               | 6.790                 | 1,460,529.00         |                       | 6,255,132.93        | 1,460,529.00        | 62.90%         | 6.79M        |
| <b>TOTAL</b>   |                          |        | <b>342,000,000</b>        |                       | <b>2,322,180.00</b>  |                       | <b>8,623,012.03</b> | <b>2,322,180.00</b> | <b>100.00%</b> | <b>6.79M</b> |

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| E. TOTALS AND ADJUSTMENTS   | TOTAL<br>ALLOCATION    | LOCAL<br>CONTRIBUTION | STATE<br>CONTRIBUTION  |
|---|------------------------|-----------------------|------------------------|
| -----   |                        |                       |                        |
| 49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS                              | 8,623,012.03           | 2,322,180.00          | 6,300,832.03           |
| 50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS                           | 8,623,012.03           | 2,322,180.00          | 6,300,832.03           |
| 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                   |
| 59A MINIMUM TEACHER SALARY ADJUSTMENT   |                        |                       | 7,910.00               |
| 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                            |                        |                       | 6,308,742.03           |
| 61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):          | LOCAL SHARE % = 26.93% |                       | STATE SHARE % = 73.07% |
| 62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): | LOCAL SHARE % = 26.84% |                       | STATE SHARE % = 73.16% |
| 63 FYI: 100% E.P.S. TOTAL ALLOCATION  | 8,843,945.59           |                       |                        |

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## SCHEDULED PAYMENTS &amp; YEAR-TO-DATE PAYMENTS

| MONTH     | SUBSIDY      | PAID TO DATE | DEBT SERVICE | PAID TO DATE |
|-----------|--------------|--------------|--------------|--------------|
| July      | 525,728.50   | 531,909.33   | 0.00         | 0.00         |
| August    | 525,728.50   | 531,909.33   | 0.00         | 0.00         |
| September | 525,728.50   | 531,909.33   | 0.00         | 0.00         |
| October   | 525,728.50   | 531,909.33   | 0.00         | 0.00         |
| November  | 525,728.50   | 531,909.33   | 0.00         | 0.00         |
| December  | 525,728.50   | 531,909.34   | 0.00         | 0.00         |
| Janurary  | 525,728.50   | 536,523.51   | 0.00         | 0.00         |
| February  | 525,728.50   | 516,152.50   | 0.00         | 0.00         |
| March     | 525,728.50   | 516,152.50   | 0.00         | 0.00         |
| April     | 525,728.50   | 516,152.51   | 0.00         | 0.00         |
| May       | 525,728.50   | 516,152.51   | 0.00         | 0.00         |
| June      | 525,728.53   | 516,152.51   | 0.00         | 0.00         |
| Total     | 6,308,742.03 | 6,308,742.03 | 0.00         | 0.00         |