

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

FIVE TOWN CSD

2008-09

919 - 528

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2007)	0	0	0	693	693
10 ATTENDING PUPILS (OCTOBER 2007)	0	0	0	685	685
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2007	0.0	0.0	0.0 ( 0%)	689.0 (100%)	689.0

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	0.0 (17:1)	0.0 (16:1)	45.9 (15:1)	=	45.9 /	54.1 =		.85 X	2516,778 =		0	2139,261
B. GUIDANCE	0.0 (350:1)	0.0 (350:1)	2.8 (250:1)	=	2.8 /	4.0 =		.70 X	203,086 =		0	142,160
C. LIBRARIANS	0.0 (800:1)	0.0 (800:1)	0.9 (800:1)	=	0.9 /	1.0 =		.90 X	51,218 =		0	46,096
D. HEALTH	0.0 (800:1)	0.0 (800:1)	0.9 (800:1)	=	0.9 /	1.2 =		.75 X	55,371 =		0	41,528
E. EDUCATION TECHS	0.0 (100:1)	0.0 (100:1)	2.8 (250:1)	=	2.8 /	2.0 =		1.40 X	36,986 =		0	51,780
F. LIBRARY TECHS	0.0 (500:1)	0.0 (500:1)	1.4 (500:1)	=	1.4 /	1.0 =		1.40 X	17,759 =		0	24,863
G. CLERICAL	0.0 (200:1)	0.0 (200:1)	3.4 (200:1)	=	3.4 /	6.7 =		.51 X	176,213 =		0	89,869
H. SCHOOL ADMIN.	0.0 (305:1)	0.0 (305:1)	2.2 (315:1)	=	2.2 /	3.0 =		.73 X	216,596 =		0	158,115

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	34	34	0	23,426
B. Supplies and Equipment	320	442	0	304,538
C. Professional Development	54	54	0	37,206
D. Instructional Leadership Support	22	22	0	15,158
E. Co- and Extra-Curricular Student	31	105	0	72,345
F. System Administration/Support	204	204	0	140,556
G. Operations & Maintenance	935	1,111	0	765,479

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	0	450,119
B. Education & Library Technicians	36.00%	0	27,591
C. Clerical	29.00%	0	26,062
D. School Administrators	14.00%	0	22,136

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

17 TOTALS	0	4578,288
18 E.P.S. RATES	0	6,645

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A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2005	0.0	720.0	720.0		
	OCTOBER 2005	0.0	724.0	724.0		
	APRIL 2006	0.0	703.0	703.0		
	OCTOBER 2006	0.0	710.0	710.0		
	APRIL 2007	0.0	689.0	689.0		
	OCTOBER 2007	0.0	686.0	686.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X	SAU EPS RATES	
	K-8 PUPILS	0.0 +	0.00	X	0.00	= 0.00
	9-12 PUPILS	687.5 +	17.83	X	6,645.00	= 4,686,917.85
	ADULT EDUC. COURSES AT .1	8.3		X	6,645.00	= 55,153.50
	K-8 EQUIV. INSTR. PUPILS	0.000		X	0.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.500		X	6,645.00	= 3,322.50
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .2833	0.0	X .15	X	0.00	= 0.00
	9-12 DISADVANTAGED @ .2833	194.8	X .15	X	6,645.00	= 194,166.90
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	0.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	9.0	X .700	X	6,645.00	= 41,863.50
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	0.0		X	40.00	= 0.00
	9-12 STUDENT ASSESSMENT	687.5		X	40.00	= 27,500.00
	K-8 TECHNOLOGY RESOURCES	0.0		X	90.00	= 0.00
	9-12 TECHNOLOGY RESOURCES	687.5		X	273.00	= 187,687.50
	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					5,196,611.75
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					5,040,713.39
30	ADJUSTED TOTAL OPERATING ALLOCATION					5,040,713.39

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B. OTHER SUBSIDIZABLE COSTS

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31	GIFTED & TALENTED EXPENDITURES FOR 2006-07	74,812.16	X	102.90%	=	76,981.71
32	SPECIAL EDUCATION - EPS ALLOCATION					891,444.18
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2006-07	828,041.00	X	102.90%	=	852,054.19
35	TRANSPORTATION - EPS ALLOCATION					362,703.02
36	TRANSPORTATION (BUS PURCHASES) FOR 2007-08					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					2,183,183.10
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					7,223,896.49

C. DEBT SERVICE ALLOCATIONS

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41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	FIVE TOWN CSD				
	11/01/08	NEW HIGH SCHOOL	941,441.00	345,515.79	1,286,956.79
	05/01/09	NEW HIGH SCHOOL	0.00	355,648.20	355,648.20
42	TOTAL PRINCIPAL & INTEREST		941,441.00	701,163.99	1,642,604.99
43	APPROVED LEASES FOR 2007-08 - FIVE TOWN CSD				0.00
43A	APPROVED LEASE PURCHASES FOR 2007-08 - FIVE TOWN CSD				0.00
44	INSURED VALUE FACTOR FOR 2006-07 - FIVE TOWN CSD				0.00
47	TOTAL DEBT SERVICE ALLOCATION				1,642,604.99
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				8,866,501.48

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION			TOTAL ALLOCATION	LOCAL CONTRIBUTION
	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+ DEBT ALLOCATION = TOWN ALLOCATION
APPLETON	67.0	9.80%	868,917.15	0.00 = 868,917.15
CAMDEN	245.5	35.89%	3,182,187.38	0.00 = 3,182,187.38
HOPE	88.0	12.87%	1,141,118.74	0.00 = 1,141,118.74
LINCOLNVILLE	110.5	16.15%	1,431,939.99	0.00 = 1,431,939.99
ROCKPORT	173.0	25.29%	2,242,338.22	0.00 = 2,242,338.22
TOTAL	684.0			8,866,501.48

	2007 STATE VALUATION X	MILL EXPECTATION	= TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
APPLETON	35,436,200	6.790	240,611.80		868,917.15	240,611.80	3.73%	6.79M
CAMDEN	421,544,640	6.790	2,862,288.11		3,182,187.38	2,862,288.11	44.43%	6.79M
HOPE	65,620,620	6.790	445,564.01		1,141,118.74	445,564.01	6.92%	6.79M
LINCOLNVILLE	149,478,000	6.790	1,014,955.62		1,431,939.99	1,014,955.62	15.75%	6.79M
ROCKPORT	276,737,215	6.790	1,879,045.69		2,242,338.22	1,879,045.69	29.17%	6.79M
TOTAL	948,816,675		6,442,465.23		8,866,501.48	6,442,465.23	100.00%	6.79M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
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49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	8,866,501.48	6,442,465.23	2,424,036.25
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	8,866,501.48	6,442,465.23	2,424,036.25
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			0.00
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			2,424,036.25
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 72.66%		STATE SHARE % = 27.34%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 72.66%		STATE SHARE % = 27.34%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	9,022,399.84		

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

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	65,119.27	84,095.60	0.00	0.00
August	65,119.27	84,095.60	0.00	0.00
September	65,119.27	84,095.60	0.00	0.00
October	65,119.27	84,095.60	0.00	0.00
November	65,119.27	84,095.60	1,286,956.79	1,286,956.79
December	65,119.27	84,095.61	0.00	0.00
Janurary	65,119.27	84,095.61	0.00	0.00
February	65,119.27	38,552.40	0.00	0.00
March	65,119.27	38,552.41	0.00	0.00
April	65,119.27	38,552.41	0.00	0.00
May	65,119.27	38,552.41	355,648.20	355,648.20
June	65,119.29	38,552.41	0.00	0.00
Total	781,431.26	781,431.26	1,642,604.99	1,642,604.99