

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

FIVE TOWN CSD

2007-08

919 - 528

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2006)	0	0	0	702	702
10 ATTENDING PUPILS (OCTOBER 2006)	0	0	0	709	709
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2006	0.0	0.0	0.0 (0%)	705.5 (100%)	705.5

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)	47.0 (15:1)	=	47.0 /	53.2 =	=	.88 X	2392,414 =	=	0	2105,324
B. GUIDANCE	0.0 (350:1)	0.0 (350:1)	2.8 (250:1)	=	2.8 /	4.9 =	=	.57 X	232,645 =	=	0	132,608
C. LIBRARIANS	0.0 (800:1)	0.0 (800:1)	0.9 (800:1)	=	0.9 /	1.0 =	=	.90 X	55,014 =	=	0	49,513
D. HEALTH	0.0 (800:1)	0.0 (800:1)	0.9 (800:1)	=	0.9 /	1.6 =	=	.56 X	70,259 =	=	0	39,345
E. EDUCATION TECHS	0.0 (100:1)	0.0 (100:1)	2.8 (250:1)	=	2.8 /	2.6 =	=	1.08 X	45,327 =	=	0	48,953
F. LIBRARY TECHS	0.0 (500:1)	0.0 (500:1)	1.4 (500:1)	=	1.4 /	0.0 =	=	1.40 X	0 =	=	0	18,171
G. CLERICAL	0.0 (200:1)	0.0 (200:1)	3.5 (200:1)	=	3.5 /	6.6 =	=	.53 X	166,304 =	=	0	88,141
H. SCHOOL ADMIN.	0.0 (305:1)	0.0 (305:1)	2.2 (315:1)	=	2.2 /	4.0 =	=	.55 X	294,122 =	=	0	161,767

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	33	33	0	23,282
B. Supplies and Equipment	311	430	0	303,365
C. Professional Development	52	52	0	36,686
D. Instructional Leadership Support	21	21	0	14,816
E. Co- and Extra-Curricular Student	30	102	0	71,961
F. System Administration/Support	359	356	0	251,158
G. Operations & Maintenance	956	1,136	0	801,448

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	0	442,090
B. Education & Library Technicians	36.00%	0	24,165
C. Clerical	29.00%	0	25,561
D. School Administrators	14.00%	0	22,647

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

17 TOTALS	0	4661,001
18 E.P.S. RATES	0	6,607

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A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2004	0.0	714.0	714.0		
	OCTOBER 2004	0.0	746.0	746.0		
	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		
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	706.5 +	13.00	X	6,607.00	= 4,753,736.50
	ADULT EDUC. COURSES AT .1	6.7		X	6,607.00	= 44,266.90
	K-8 EQUIV. INSTR. PUPILS	0.000		X	0.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.375		X	6,607.00	= 2,477.63
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .2548	0.0	X .15	X	0.00	= 0.00
	9-12 DISADVANTAGED @ .2548	180.0	X .15	X	6,607.00	= 178,389.00
	K-8 LIMITED ENGLISH PROF.	0.0	X .500	X	0.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	5.0	X .500	X	6,607.00	= 16,517.50
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	0.0		X	40.00	= 0.00
	9-12 STUDENT ASSESSMENT	706.5		X	40.00	= 28,260.00
	K-8 TECHNOLOGY RESOURCES	0.0		X	87.00	= 0.00
	9-12 TECHNOLOGY RESOURCES	706.5		X	265.00	= 187,222.50
	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					5,210,870.03
	OPERATING ALLOCATION WITH EPS TRANSITION AT 95.00 %					4,950,326.52
30	ADJUSTED TOTAL OPERATING ALLOCATION					4,950,326.52

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2005-06	74,306.00	X	102.90%	=	76,460.87
32	SPECIAL EDUCATION - EPS ALLOCATION					846,658.52
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2005-06	732,623.00	X	102.90%	=	753,869.07
35	TRANSPORTATION - EPS ALLOCATION					353,678.24
36	TRANSPORTATION (BUS PURCHASES) FOR 2006-07					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					2,030,666.70
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					6,980,993.22

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE NAME OF PROJECT	PRINCIPAL	INTEREST		
	11/01/07 NEW HIGH SCHOOL	941,441.00	352,772.99		1,294,213.99
	05/01/08 NEW HIGH SCHOOL	0.00	379,339.56		379,339.56
42	TOTAL PRINCIPAL & INTEREST	941,441.00	732,112.55		1,673,553.55
43	APPROVED LEASES FOR 2006-07				0.00
43A	APPROVED LEASE PURCHASES FOR 2006-07				0.00
44	INSURED VALUE FACTOR FOR 2005-06				0.00
47	TOTAL DEBT SERVICE ALLOCATION				1,673,553.55
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				8,654,546.77

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION	TOTAL ALLOCATION	LOCAL CONTRIBUTION	
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	AVG. CAL. YEAR PUPILS	2006 STATE VALUATION X	MILL EXPECTATION =	LOCAL CONTRIBUTION	OR	TOTAL ALLOCATION					
APPLETON	71.5	10.13%	33,322,550	7.44		247,919.77		876,705.59	247,919.77	3.71%	7.44M
CAMDEN	253.5	35.91%	406,663,290	7.44		3,025,574.87		3,107,847.75	3,025,574.87	45.30%	7.44M
HOPE	86.5	12.25%	57,355,280	7.44		426,723.28		1,060,181.98	426,723.28	6.39%	7.44M
LINCOLNVILLE	117.5	16.64%	134,927,640	7.44		1,003,861.64		1,440,116.58	1,003,861.64	15.03%	7.44M
ROCKPORT	177.0	25.07%	265,469,625	7.44		1,975,094.01		2,169,694.88	1,975,094.01	29.57%	7.44M
TOTAL	706.0		897,738,385			6,679,173.57		8,654,546.78	6,679,173.57	100.00%	7.44M

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

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION

49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	8,654,546.77	6,679,173.57	1,975,373.20
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	8,654,546.77	6,679,173.57	1,975,373.20
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
58F EPS TRANSITION ADJUSTMENT PER 20-A MRSA SECTION 15686			434,062.75
58G LIMITATION OF INCREASES ADJUSTMENT - 15%			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			2,347,635.95
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 77.18%		STATE SHARE % = 22.82%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 72.87%		STATE SHARE % = 27.13%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	8,915,090.28		