

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 5

2005-06

505 - 505

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	613.0	343.5	956.5 (66%)	497.0 (34%)	1,453.5

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	36.1 (17:1)	21.5 (16:1)	33.1 (15:1)	=	90.7 /	94.2 =	.96 X	3944,202 =	2499,046	1287,388
B. GUIDANCE	1.8 (350:1)	1.0 (350:1)	2.0 (250:1)	=	4.8 /	5.0 =	.96 X	250,778 =	158,893	81,854
C. LIBRARIANS	0.8 (800:1)	0.4 (800:1)	0.6 (800:1)	=	1.8 /	2.0 =	.90 X	86,264 =	51,241	26,397
D. HEALTH	0.8 (800:1)	0.4 (800:1)	0.6 (800:1)	=	1.8 /	2.0 =	.90 X	73,375 =	43,585	22,453
E. EDUCATION TECHS	6.1 (100:1)	3.4 (100:1)	2.0 (250:1)	=	11.5 /	18.4 =	.63 X	286,645 =	119,187	61,399
F. LIBRARY TECHS	1.2 (500:1)	0.7 (500:1)	1.0 (500:1)	=	2.9 /	3.0 =	.97 X	46,001 =	29,450	15,171
G. CLERICAL	3.1 (200:1)	1.7 (200:1)	2.5 (200:1)	=	7.3 /	10.0 =	.73 X	255,294 =	123,001	63,364
H. SCHOOL ADMIN.	2.0 (305:1)	1.1 (305:1)	1.6 (315:1)	=	4.7 /	7.0 =	.67 X	427,596 =	189,083	97,406

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	31	31	29,652	15,407
B. Supplies and Equipment	295	408	282,168	202,776
C. Professional Development	50	50	47,825	24,850
D. Instructional Leadership Support	20	20	19,130	9,940
E. Co- and Extra-Curricular Student	28	97	26,782	48,209
F. System Administration/Support	341	338	326,167	167,986
G. Operations & Maintenance	907	1,078	867,546	535,766

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	523,025	269,437
B. Education & Library Technicians	36.00%	53,509	27,565
C. Clerical	29.00%	35,670	18,376
D. School Administrators	14.00%	26,472	13,637

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.00)	0	0
16 Adjustment for Title I Revenues	-49,860	-25,685

17 TOTALS	5401,571	2963,695
18 E.P.S. RATES	5,647	5,963

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 5

2005-06

505 - 505

A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2002	985.0	531.0	1,516.0		
	OCTOBER 2002	957.0	559.0	1,516.0		
	APRIL 2003	972.0	528.0	1,500.0		
	OCTOBER 2003	964.0	544.0	1,508.0		
	APRIL 2004	975.0	496.0	1,471.0		
	OCTOBER 2004	954.0	481.0	1,435.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	964.5 +	3.33	X	5,647.00	= 5,465,336.01
	9-12 PUPILS	488.5 +	34.66	X	5,963.00	= 3,119,603.08
	ADULT EDUC. COURSES AT .1	2.3		X	5,963.00	= 13,714.90
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,647.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	5,963.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .4429	427.2	X .15	X	5,647.00	= 361,859.76
	9-12 DISADVANTAGED @ .4429	216.4	X .15	X	5,963.00	= 193,558.98
	K-8 LIMITED ENGLISH PROF.	4.0	X .500	X	5,647.00	= 11,294.00
	9-12 LIMITED ENGLISH PROF.	5.0	X .500	X	5,963.00	= 14,907.50
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	964.5		X	100.00	= 96,450.00
	9-12 STUDENT ASSESSMENT	488.5		X	100.00	= 48,850.00
	K-8 TECHNOLOGY RESOURCES	964.5		X	83.00	= 80,053.50
	9-12 TECHNOLOGY RESOURCES	488.5		X	252.00	= 123,102.00
	K-2 PUPILS	315.5	X .10	X	5,647.00	= 178,162.85
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					9,706,892.58
	OPERATING ALLOCATION WITH EPS TRANSITION AT 84.00 %					8,153,789.76
30	ADJUSTED TOTAL OPERATING ALLOCATION					8,153,789.76

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 5

2005-06

505 - 505

B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2003-04	75,377.16	X	101.80%	=	76,733.95
32	SPECIAL EDUCATION - EPS ALLOCATION					1,490,573.56
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2003-04	430,260.00	X	101.80%	=	438,004.68
35	TRANSPORTATION - EPS ALLOCATION					408,871.83
36	TRANSPORTATION (BUS PURCHASES) FOR 2004-05					17,866.67
39	TOTAL OTHER SUBSIDIZABLE COSTS					2,432,050.69
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					10,585,840.45

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST		
	11/01/05	ROCKLAND SOUTH SCH RENOVA	105,500.00	10,427.46		115,927.46
	05/01/06	ROCKLAND SOUTH SCH RENOVA	0.00	22,775.33		22,775.33
42	TOTAL PRINCIPAL & INTEREST		105,500.00	33,202.79		138,702.79
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					138,702.79
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)					10,724,543.24

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL. YEAR PUPILS		2004 STATE VALUATION	MILL EXPECTATION	LOCAL CONTRIBUTION	TOTAL ALLOCATION OR	LOCAL CONTRIBUTION		
OWLS HEAD	204.5	14.07%	212,250,000	8.26	1,753,185.00	1,508,943.23	1,508,943.23	21.03%	7.11M
ROCKLAND	1,003.5	69.06%	540,850,000	8.26	4,467,421.00	7,406,369.56	4,467,421.00	62.26%	8.26M
SO. THOMASTON	245.0	16.87%	145,150,000	8.26	1,198,939.00	1,809,230.44	1,198,939.00	16.71%	8.26M
TOTAL	1,453.0		898,250,000		7,419,545.00	10,724,543.23	7,175,303.23	100.00%	7.99M

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 5

2005-06

505 - 505

E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	10,724,543.24	7,175,303.23	3,549,240.01
49A ADJUSTMENT FOR DEBT SERVICE PER 20-A MRSA SECTION 15689 SUB-SECTION 2		66,180.44-	66,180.44
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	10,724,543.24	7,109,122.79	3,615,420.45
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			46,200.00
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 ADJUSTED STATE CONTRIBUTION			3,569,220.45
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):		LOCAL SHARE % = 66.91%	STATE SHARE % = 33.09%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):		LOCAL SHARE % = 66.72%	STATE SHARE % = 33.28%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	12,277,646.06		

F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN	MSE ADJ. LINE 49D	TOTAL ALLOCATION	LOCAL CONTRIBUTION	PERCENT	MILLS
OWLS HEAD		1,508,943.23	1,495,048.52	21.03%	7.04
ROCKLAND		7,406,369.56	4,426,139.85	62.26%	8.18
SO. THOMASTON		1,809,230.45	1,187,934.42	16.71%	8.18
TOTAL		10,724,543.24	7,109,122.79	100.00%	7.91