

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 5

2007-08

505 - 505

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2006)	569	336	905	475	1,380
10 ATTENDING PUPILS (OCTOBER 2006)	521	343	864	455	1,319
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2006	545.0	339.5	884.5 (66%)	465.0 (34%)	1,349.5

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	32.1 (17:1)	21.2 (16:1)	31.0 (15:1)	=	84.3 /	95.0 =	=	.89 X	4304,891 =	=	2528,693	1302,660
B. GUIDANCE	1.6 (350:1)	1.0 (350:1)	1.9 (250:1)	=	4.5 /	4.8 =	=	.94 X	263,478 =	=	163,462	84,207
C. LIBRARIANS	0.7 (800:1)	0.4 (800:1)	0.6 (800:1)	=	1.7 /	1.9 =	=	.89 X	94,230 =	=	55,351	28,514
D. HEALTH	0.7 (800:1)	0.4 (800:1)	0.6 (800:1)	=	1.7 /	2.0 =	=	.85 X	87,059 =	=	48,840	25,160
E. EDUCATION TECHS	5.5 (100:1)	3.4 (100:1)	1.9 (250:1)	=	10.8 /	12.2 =	=	.89 X	202,392 =	=	118,885	61,244
F. LIBRARY TECHS	1.1 (500:1)	0.7 (500:1)	0.9 (500:1)	=	2.7 /	3.0 =	=	.90 X	51,775 =	=	30,755	15,843
G. CLERICAL	2.7 (200:1)	1.7 (200:1)	2.3 (200:1)	=	6.7 /	10.1 =	=	.66 X	291,843 =	=	127,127	65,489
H. SCHOOL ADMIN.	1.8 (305:1)	1.1 (305:1)	1.5 (315:1)	=	4.4 /	7.4 =	=	.59 X	487,750 =	=	189,930	97,843

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	33	33	29,189	15,345
B. Supplies and Equipment	311	430	275,080	199,950
C. Professional Development	52	52	45,994	24,180
D. Instructional Leadership Support	21	21	18,575	9,765
E. Co- and Extra-Curricular Student	30	102	26,535	47,430
F. System Administration/Support	359	356	317,536	165,540
G. Operations & Maintenance	956	1,136	845,582	528,240

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	531,306	273,703
B. Education & Library Technicians	36.00%	53,870	27,751
C. Clerical	29.00%	36,867	18,992
D. School Administrators	14.00%	26,590	13,698

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.00)	0	0
16 Adjustment for Title I Revenues	-214,804	-110,656

17 TOTALS	5255,362	2894,897
18 E.P.S. RATES	5,942	6,226

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505 - 505

A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2004	975.0	496.0	1,471.0		
	OCTOBER 2004	954.0	481.0	1,435.0		
	APRIL 2005	950.0	458.0	1,408.0		
	OCTOBER 2005	906.0	478.0	1,384.0		
	APRIL 2006	912.0	466.0	1,378.0		
	OCTOBER 2006	915.0	455.0	1,370.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	913.5 +	21.83	X	5,942.00	= 5,557,730.86
	9-12 PUPILS	460.5 +	11.83	X	6,226.00	= 2,940,726.58
	ADULT EDUC. COURSES AT .1	8.9		X	6,226.00	= 55,411.40
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,942.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.125		X	6,226.00	= 778.25
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .4754	434.3	X .15	X	5,942.00	= 387,091.59
	9-12 DISADVANTAGED @ .4754	218.9	X .15	X	6,226.00	= 204,430.71
	K-8 LIMITED ENGLISH PROF.	12.0	X .500	X	5,942.00	= 35,652.00
	9-12 LIMITED ENGLISH PROF.	1.0	X .500	X	6,226.00	= 3,113.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	913.5		X	40.00	= 36,540.00
	9-12 STUDENT ASSESSMENT	460.5		X	40.00	= 18,420.00
	K-8 TECHNOLOGY RESOURCES	913.5		X	87.00	= 79,474.50
	9-12 TECHNOLOGY RESOURCES	460.5		X	265.00	= 122,032.50
	K-2 PUPILS	305.0	X .10	X	5,942.00	= 181,231.00
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					9,622,632.39
	OPERATING ALLOCATION WITH EPS TRANSITION AT 95.00 %					9,141,500.77
30	ADJUSTED TOTAL OPERATING ALLOCATION					9,141,500.77

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S.A.D. 5

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505 - 505

B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2005-06	113,487.37	X	102.90%	=	116,778.50
32	SPECIAL EDUCATION - EPS ALLOCATION					1,670,122.12
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2005-06	518,946.88	X	102.90%	=	533,996.34
35	TRANSPORTATION - EPS ALLOCATION					399,159.61
36	TRANSPORTATION (BUS PURCHASES) FOR 2006-07					37,700.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					2,757,756.57
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					11,899,257.34

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE NAME OF PROJECT	PRINCIPAL	INTEREST		
	11/01/07 ROCKLAND SOUTH SCH RENOVA	105,500.00	20,539.26		126,039.26
	05/01/08 ROCKLAND SOUTH SCH RENOVA	0.00	18,250.44		18,250.44
42	TOTAL PRINCIPAL & INTEREST	105,500.00	38,789.70		144,289.70
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				144,289.70
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				12,043,547.04

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL. YEAR PUPILS	2006 STATE VALUATION X	MILL EXPECTATION =	LOCAL CONTRIBUTION	TOTAL OR ALLOCATION	LOCAL CONTRIBUTION			
OWLS HEAD	179.0	13.10%	298,050,000	7.44	2,217,492.00	1,577,704.66	1,577,704.66	19.04%	5.29M
ROCKLAND	951.5	69.63%	705,400,000	7.44	5,248,176.00	8,385,921.80	5,248,176.00	63.33%	7.44M
SO. THOMASTON	236.0	17.27%	196,400,000	7.44	1,461,216.00	2,079,920.57	1,461,216.00	17.63%	7.44M
TOTAL	1,366.5		1,199,850,000		8,926,884.00	12,043,547.03	8,287,096.66	100.00%	6.91M

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

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505 - 505

E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	12,043,547.04	8,287,096.66	3,756,450.38
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	12,043,547.04	8,287,096.66	3,756,450.38
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
58F EPS TRANSITION ADJUSTMENT PER 20-A MRSA SECTION 15686			0.00
58G LIMITATION OF INCREASES ADJUSTMENT - 15%			0.00
59A MINIMUM TEACHER SALARY ADJUSTMENT			0.00
59B REGIONALIZATION AND EFFICIENCY ASSISTANCE			0.00
60 ADJUSTED STATE CONTRIBUTION			3,710,250.38
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 68.81% STATE SHARE % = 31.19%			
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 69.19% STATE SHARE % = 30.81%			
63 FYI: 100% E.P.S. TOTAL ALLOCATION	12,524,678.66		