

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

S.A.D. 5

2008-09

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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)	525	332	857	432	1,289
10 ATTENDING PUPILS (OCTOBER 2007)	545	310	855	445	1,300
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2007	535.0	321.0	856.0 (66%)	438.5 (34%)	1,294.5

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	31.5 (17:1)	20.1 (16:1)	29.2 (15:1)	=	80.8	/	93.0	=	.87 X	4288,916	=	2462,696	1268,661
B. GUIDANCE	1.5 (350:1)	0.9 (350:1)	1.8 (250:1)	=	4.2	/	4.8	=	.88 X	271,517	=	157,697	81,238
C. LIBRARIANS	0.7 (800:1)	0.4 (800:1)	0.5 (800:1)	=	1.6	/	1.9	=	.84 X	97,076	=	53,819	27,725
D. HEALTH	0.7 (800:1)	0.4 (800:1)	0.5 (800:1)	=	1.6	/	2.0	=	.80 X	91,835	=	48,489	24,979
E. EDUCATION TECHS	5.4 (100:1)	3.2 (100:1)	1.8 (250:1)	=	10.4	/	11.4	=	.91 X	195,939	=	117,681	60,623
F. LIBRARY TECHS	1.1 (500:1)	0.6 (500:1)	0.9 (500:1)	=	2.6	/	3.0	=	.87 X	53,278	=	30,592	15,760
G. CLERICAL	2.7 (200:1)	1.6 (200:1)	2.2 (200:1)	=	6.5	/	10.1	=	.64 X	297,764	=	125,776	64,793
H. SCHOOL ADMIN.	1.8 (305:1)	1.1 (305:1)	1.4 (315:1)	=	4.3	/	7.4	=	.58 X	501,890	=	192,123	98,973

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	34	34	29,104	14,909
B. Supplies and Equipment	320	442	273,920	193,817
C. Professional Development	54	54	46,224	23,679
D. Instructional Leadership Support	22	22	18,832	9,647
E. Co- and Extra-Curricular Student	31	105	26,536	46,043
F. System Administration/Support	204	204	174,624	89,454
G. Operations & Maintenance	935	1,111	800,360	487,174

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	517,313	266,495
B. Education & Library Technicians	36.00%	53,378	27,498
C. Clerical	29.00%	36,475	18,790
D. School Administrators	14.00%	26,897	13,856

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.00)	0	0
16 Adjustment for Title I Revenues	-206,892	-106,581

17 TOTALS	4985,643	2727,532
18 E.P.S. RATES	5,824	6,220

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A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	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		
	APRIL 2007	870.0	431.0	1,301.0		
	OCTOBER 2007	870.0	443.0	1,313.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	870.0 +	33.83	X	5,824.00	= 5,263,905.92
	9-12 PUPILS	437.0 +	18.16	X	6,220.00	= 2,831,095.20
	ADULT EDUC. COURSES AT .1	12.5		X	6,220.00	= 77,750.00
	K-8 EQUIV. INSTR. PUPILS	0.250		X	5,824.00	= 1,456.00
	9-12 EQUIV. INSTR. PUPILS	0.250		X	6,220.00	= 1,555.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .4874	424.0	X .15	X	5,824.00	= 370,406.40
	9-12 DISADVANTAGED @ .4874	213.0	X .15	X	6,220.00	= 198,729.00
	K-8 LIMITED ENGLISH PROF.	5.0	X .700	X	5,824.00	= 20,384.00
	9-12 LIMITED ENGLISH PROF.	2.0	X .700	X	6,220.00	= 8,708.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	870.0		X	40.00	= 34,800.00
	9-12 STUDENT ASSESSMENT	437.0		X	40.00	= 17,480.00
	K-8 TECHNOLOGY RESOURCES	870.0		X	90.00	= 78,300.00
	9-12 TECHNOLOGY RESOURCES	437.0		X	273.00	= 119,301.00
	K-2 PUPILS	266.0	X .10	X	5,824.00	= 154,918.40
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					9,178,788.92
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					8,903,425.25
30	ADJUSTED TOTAL OPERATING ALLOCATION					8,903,425.25

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2006-07	69,318.43	X	102.90%	=	71,328.66
32	SPECIAL EDUCATION - EPS ALLOCATION					1,621,903.17
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2006-07	537,101.67	X	102.90%	=	552,677.62
35	TRANSPORTATION - EPS ALLOCATION					457,902.84
36	TRANSPORTATION (BUS PURCHASES) FOR 2007-08					17,595.88
39	TOTAL OTHER SUBSIDIZABLE COSTS					2,721,408.17
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					11,624,833.42

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	SAD 5				
	11/01/08	ROCKLAND SOUTH SCH RENOVATIONS	105,500.00	18,250.44	123,750.44
	05/01/09	ROCKLAND SOUTH SCH RENOVATIONS	0.00	15,935.24	15,935.24
42	TOTAL PRINCIPAL & INTEREST		105,500.00	34,185.68	139,685.68
43	APPROVED LEASES FOR 2007-08 - S.A.D. 5				0.00
43A	APPROVED LEASE PURCHASES FOR 2007-08 - S.A.D. 5				0.00
44	INSURED VALUE FACTOR FOR 2006-07 - S.A.D. 5				0.00
47	TOTAL DEBT SERVICE ALLOCATION				139,685.68
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				11,764,519.10

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION				TOTAL ALLOCATION	LOCAL CONTRIBUTION
	AVG. CAL. YEAR PUPILS	OPERATING ALLOCATION	DEBT ALLOCATION	TOWN ALLOCATION	
OWLS HEAD	171.5 13.26%	1,559,975.23	0.00	1,559,975.23	
ROCKLAND	915.0 70.77%	8,325,750.17	0.00	8,325,750.17	
SO. THOMASTON	206.5 15.97%	1,878,793.70	0.00	1,878,793.70	
TOTAL	1,293.0			11,764,519.10	
		2007 STATE VALUATION X MILL EXPECTATION	TOWN CONTRIBUTION	TOWN ALLOCATION	
OWLS HEAD		331,700,000 6.790	2,252,243.00	1,559,975.23	1,559,975.23 19.14% 4.70M
ROCKLAND		736,500,000 6.790	5,000,835.00	8,325,750.17	5,000,835.00 61.36% 6.79M
SO. THOMASTON		233,950,000 6.790	1,588,520.50	1,878,793.70	1,588,520.50 19.50% 6.79M
TOTAL		1,302,150,000	8,841,598.50	11,764,519.10	8,149,330.73 100.00% 6.26M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION

49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	11,764,519.10	8,149,330.73	3,615,188.37
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	11,764,519.10	8,149,330.73	3,615,188.37
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			3,615,188.37
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 69.27%		STATE SHARE % = 30.73%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 69.27%		STATE SHARE % = 30.73%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	12,039,882.77		

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	289,625.22	311,028.48	0.00	0.00
August	289,625.22	311,028.48	0.00	0.00
September	289,625.22	0.00	0.00	0.00
October	289,625.22	622,056.96	0.00	0.00
November	289,625.22	308,037.09	123,750.44	123,750.44
December	289,625.22	308,037.09	0.00	0.00
Janurary	289,625.22	308,037.09	0.00	0.00
February	289,625.22	261,455.50	0.00	0.00
March	289,625.22	261,455.50	0.00	0.00
April	289,625.22	261,455.50	0.00	0.00
May	289,625.22	261,455.50	15,935.24	15,935.24
June	289,625.27	261,455.50	0.00	0.00
Total	3,475,502.69	3,475,502.69	139,685.68	139,685.68