

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 5

2006-07

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1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2005	587.5	334.0	921.5 (66%)	478.0 (34%)	1,399.5

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	34.6 (17:1)	20.9 (16:1)	31.9 (15:1)	=	87.4 /	95.6 =	.91 X	4114,716 =	2471,299	1273,093
B. GUIDANCE	1.7 (350:1)	1.0 (350:1)	1.9 (250:1)	=	4.6 /	4.8 =	.96 X	250,002 =	158,401	81,601
C. LIBRARIANS	0.7 (800:1)	0.4 (800:1)	0.6 (800:1)	=	1.7 /	1.9 =	.89 X	83,747 =	49,193	25,342
D. HEALTH	0.7 (800:1)	0.4 (800:1)	0.6 (800:1)	=	1.7 /	2.0 =	.85 X	80,792 =	45,324	23,349
E. EDUCATION TECHS	5.9 (100:1)	3.3 (100:1)	1.9 (250:1)	=	11.1 /	16.1 =	.69 X	276,545 =	125,939	64,877
F. LIBRARY TECHS	1.2 (500:1)	0.7 (500:1)	1.0 (500:1)	=	2.9 /	1.0 =	2.90 X	18,491 =	35,392	18,232
G. CLERICAL	2.9 (200:1)	1.7 (200:1)	2.4 (200:1)	=	7.0 /	9.9 =	.71 X	266,814 =	125,029	64,409
H. SCHOOL ADMIN.	1.9 (305:1)	1.1 (305:1)	1.5 (315:1)	=	4.5 /	7.4 =	.61 X	458,685 =	184,667	95,131

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	32	32	29,488	15,296
B. Supplies and Equipment	302	418	278,293	199,804
C. Professional Development	51	51	46,997	24,378
D. Instructional Leadership Support	20	20	18,430	9,560
E. Co- and Extra-Curricular Student	29	99	26,724	47,322
F. System Administration/Support	349	346	321,604	165,388
G. Operations & Maintenance	929	1,104	856,074	527,712

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	517,601	266,643
B. Education & Library Technicians	36.00%	58,079	29,919
C. Clerical	29.00%	36,258	18,679
D. School Administrators	14.00%	25,853	13,318

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.00)	0	0
16 Adjustment for Title I Revenues	-369,009	-190,095

17 TOTALS	5041,635	2773,957
18 E.P.S. RATES	5,471	5,803

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A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	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		
	APRIL 2005	950.0	458.0	1,408.0		
	OCTOBER 2005	906.0	478.0	1,384.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	928.0 +	25.50	X	5,471.00	= 5,216,598.50
	9-12 PUPILS	468.0 +	29.50	X	5,803.00	= 2,886,992.50
	ADULT EDUC. COURSES AT .1	2.2		X	5,803.00	= 12,766.60
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,471.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	5,803.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .4487	416.4	X .15	X	5,471.00	= 341,718.66
	9-12 DISADVANTAGED @ .4487	210.0	X .15	X	5,803.00	= 182,794.50
	K-8 LIMITED ENGLISH PROF.	4.0	X .500	X	5,471.00	= 10,942.00
	9-12 LIMITED ENGLISH PROF.	1.0	X .500	X	5,803.00	= 2,901.50
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	928.0		X	79.00	= 73,312.00
	9-12 STUDENT ASSESSMENT	468.0		X	79.00	= 36,972.00
	K-8 TECHNOLOGY RESOURCES	928.0		X	85.00	= 78,880.00
	9-12 TECHNOLOGY RESOURCES	468.0		X	258.00	= 120,744.00
	K-2 PUPILS	289.0	X .10	X	5,471.00	= 158,111.90
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					9,122,734.16
	OPERATING ALLOCATION WITH EPS TRANSITION AT 90.00 %					8,210,460.74
30	ADJUSTED TOTAL OPERATING ALLOCATION					8,210,460.74

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2004-05	126,020.00	X	102.40%	=	129,044.48
32	SPECIAL EDUCATION - EPS ALLOCATION					1,461,652.35
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2004-05	505,341.16	X	102.40%	=	517,469.35
35	TRANSPORTATION - EPS ALLOCATION					387,910.21
36	TRANSPORTATION (BUS PURCHASES) FOR 2005-06					17,866.66
39	TOTAL OTHER SUBSIDIZABLE COSTS					2,513,943.05
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					10,724,403.79

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST		
	11/01/06	ROCKLAND SOUTH SCH RENOVA	105,500.00	22,775.33		128,275.33
	05/01/07	ROCKLAND SOUTH SCH RENOVA	0.00	20,539.26		20,539.26
42	TOTAL PRINCIPAL & INTEREST		105,500.00	43,314.59		148,814.59
43	APPROVED LEASES FOR 2005-06					0.00
43A	APPROVED LEASE PURCHASES FOR 2005-06					0.00
44	INSURED VALUE FACTOR FOR 2004-05					0.00
47	TOTAL DEBT SERVICE ALLOCATION					148,814.59
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)					10,873,218.38

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL. YEAR PUPILS	2005 STATE VALUATION	MILL EXPECTATION	LOCAL CONTRIBUTION	TOTAL ALLOCATION OR	LOCAL CONTRIBUTION			
OWLS HEAD	184.5	13.22%	255,300,000	7.60	1,940,280.00	1,437,439.47	1,437,439.47	19.18%	5.63M
ROCKLAND	974.0	69.77%	626,650,000	7.60	4,762,540.00	7,586,244.46	4,762,540.00	63.54%	7.60M
SO. THOMASTON	237.5	17.01%	170,500,000	7.60	1,295,800.00	1,849,534.45	1,295,800.00	17.28%	7.60M
TOTAL	1,396.0		1,052,450,000		7,998,620.00	10,873,218.38	7,495,779.47	100.00%	7.12M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	10,873,218.38	7,495,779.47	3,377,438.91
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	10,873,218.38	7,495,779.47	3,377,438.91
51 PLUS AUDIT ADJUSTMENTS			0.00
52 LESS AUDIT ADJUSTMENTS			2,534.28-
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
58E TRANSITION ADJUSTMENTS PER CHAPTER 519 PART AAAA-11 (TIER 2) AND AAAA-22 & 23			0.00
58F EPS TRANSITION ADJUSTMENT PER 20-A MRSa SECTION 15686 AND SUB-SEC. 2 TIER 1			237,523.26
59A MINIMUM TEACHER SALARY ADJUSTMENT			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			3,566,227.89
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 68.94% STATE SHARE % = 31.06%			
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 67.20% STATE SHARE % = 32.80%			
63 FYI: 100% E.P.S. TOTAL ALLOCATION	11,785,491.80		