

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 34

2008-09

534 - 534

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2007)	784	455	1,239	609	1,848
10 ATTENDING PUPILS (OCTOBER 2007)	812	433	1,245	641	1,886
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2007	798.0	444.0	1,242.0 (67%)	625.0 (33%)	1,867.0

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	46.9 (17:1)	27.8 (16:1)	41.7 (15:1)	=	116.4 /	133.7 =		.87 X	6222,146 =		3626,889	1786,378
B. GUIDANCE	2.3 (350:1)	1.3 (350:1)	2.5 (250:1)	=	6.1 /	6.8 =		.90 X	315,528 =		190,263	93,712
C. LIBRARIANS	1.0 (800:1)	0.6 (800:1)	0.8 (800:1)	=	2.4 /	2.0 =		1.20 X	100,948 =		81,162	39,976
D. HEALTH	1.0 (800:1)	0.6 (800:1)	0.8 (800:1)	=	2.4 /	4.0 =		.60 X	191,773 =		77,093	37,971
E. EDUCATION TECHS	8.0 (100:1)	4.4 (100:1)	2.5 (250:1)	=	14.9 /	6.5 =		2.29 X	106,467 =		163,352	80,457
F. LIBRARY TECHS	1.6 (500:1)	0.9 (500:1)	1.3 (500:1)	=	3.8 /	2.0 =		1.90 X	40,508 =		51,567	25,398
G. CLERICAL	4.0 (200:1)	2.2 (200:1)	3.1 (200:1)	=	9.3 /	12.7 =		.73 X	353,223 =		172,762	85,091
H. SCHOOL ADMIN.	2.6 (305:1)	1.5 (305:1)	2.0 (315:1)	=	6.1 /	7.4 =		.82 X	512,976 =		281,829	138,811

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	34	34	42,228	21,250
B. Supplies and Equipment	320	442	397,440	276,250
C. Professional Development	54	54	67,068	33,750
D. Instructional Leadership Support	22	22	27,324	13,750
E. Co- and Extra-Curricular Student	31	105	38,502	65,625
F. System Administration/Support	204	204	253,368	127,500
G. Operations & Maintenance	935	1,111	1161,270	694,375

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	755,327	372,027
B. Education & Library Technicians	36.00%	77,371	38,108
C. Clerical	29.00%	50,101	24,676
D. School Administrators	14.00%	39,456	19,434

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.01)	56,094	27,632
16 Adjustment for Title I Revenues	-363,657	-179,114

17 TOTALS	7246,808	3823,057
18 E.P.S. RATES	5,835	6,117

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 34

2008-09

534 - 534

=====

A. OPERATING COST ALLOCATIONS

```
-----
```

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2005	1,336.0	613.0	1,949.0		
	OCTOBER 2005	1,319.0	630.0	1,949.0		
	APRIL 2006	1,298.0	619.0	1,917.0		
	OCTOBER 2006	1,241.0	625.0	1,866.0		
	APRIL 2007	1,236.0	608.0	1,844.0		
	OCTOBER 2007	1,246.0	643.0	1,889.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	1,241.0 +	38.33	X	5,835.00	= 7,464,890.55
	9-12 PUPILS	625.5 +	0.00	X	6,117.00	= 3,826,183.50
	ADULT EDUC. COURSES AT .1	7.9		X	6,117.00	= 48,324.30
	K-8 EQUIV. INSTR. PUPILS	0.750		X	5,835.00	= 4,376.25
	9-12 EQUIV. INSTR. PUPILS	0.000		X	6,117.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .4807	596.5	X .15	X	5,835.00	= 522,086.63
	9-12 DISADVANTAGED @ .4807	300.7	X .15	X	6,117.00	= 275,907.29
	K-8 LIMITED ENGLISH PROF.	3.0	X .700	X	5,835.00	= 12,253.50
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	6,117.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,241.0		X	40.00	= 49,640.00
	9-12 STUDENT ASSESSMENT	625.5		X	40.00	= 25,020.00
	K-8 TECHNOLOGY RESOURCES	1,241.0		X	90.00	= 111,690.00
	9-12 TECHNOLOGY RESOURCES	625.5		X	273.00	= 170,761.50
	K-2 PUPILS	416.0	X .10	X	5,835.00	= 242,736.00
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 54,966.76
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					12,808,836.28
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					12,424,571.19
30	ADJUSTED TOTAL OPERATING ALLOCATION					12,424,571.19

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 34

2008-09

534 - 534

B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2006-07	0.00	X	102.90%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					2,701,154.07
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2006-07	654,902.42	X	102.90%	=	673,894.59
35	TRANSPORTATION - EPS ALLOCATION					1,200,652.02
36	TRANSPORTATION (BUS PURCHASES) FOR 2007-08					89,772.20
39	TOTAL OTHER SUBSIDIZABLE COSTS					4,665,472.88
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					17,090,044.07

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	SAD 34				
		11/01/08 NEW MIDDLE SCH-BELFAST	328,172.00	55,379.03	383,551.03
		05/01/09 NEW MIDDLE SCH-BELFAST	0.00	44,303.22	44,303.22
	MSAD 34				
		11/01/08 NEW CONSOL ELEM - BELFAST	429,134.00	156,786.14	585,920.14
		05/01/09 NEW CONSOL ELEM - BELFAST	0.00	148,212.06	148,212.06
	SAD 34				
		11/01/08 ADDN TO DRINKWATER SCHOOL	99,534.00	6,478.02	106,012.02
		05/01/09 ADDN TO DRINKWATER SCHOOL	0.00	3,243.32	3,243.32
		11/01/08 NICKERSON SCHOOL	105,867.00	18,313.80	124,180.80
		05/01/09 NICKERSON SCHOOL	0.00	15,990.55	15,990.55
42	TOTAL PRINCIPAL & INTEREST		962,707.00	448,706.14	1,411,413.14
43	APPROVED LEASES FOR 2007-08 - S.A.D. 34				0.00
43A	APPROVED LEASE PURCHASES FOR 2007-08 - S.A.D. 34				0.00
44	INSURED VALUE FACTOR FOR 2006-07 - S.A.D. 34				0.00
47	TOTAL DEBT SERVICE ALLOCATION				1,411,413.14
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				18,501,457.21

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 34

2008-09

534 - 534

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION			TOTAL ALLOCATION	LOCAL CONTRIBUTION		
	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	DEBT ALLOCATION	=	TOWN ALLOCATION
BELFAST	881.0	47.69%	8,823,344.94	0.00		8,823,344.94
BELMONT	163.0	8.82%	1,631,828.53	0.00		1,631,828.53
MORRILL	142.0	7.69%	1,422,762.06	0.00		1,422,762.06
NORTHPORT	195.5	10.58%	1,957,454.17	0.00		1,957,454.17
SEARSMONT	229.5	12.42%	2,297,880.99	0.00		2,297,880.99
SWANVILLE	236.5	12.80%	2,368,186.52	0.00		2,368,186.52
TOTAL	1,847.5					18,501,457.21

	2007 STATE VALUATION X	MILL EXPECTATION =	TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
BELFAST	759,350,000	6.790	5,155,986.50		8,823,344.94	5,155,986.50	55.43%	6.79M
BELMONT	52,200,000	6.790	354,438.00		1,631,828.53	354,438.00	3.81%	6.79M
MORRILL	48,100,000	6.790	326,599.00		1,422,762.06	326,599.00	3.51%	6.79M
NORTHPORT	369,850,000	6.790	2,511,281.50		1,957,454.17	1,957,454.17	21.04%	5.29M
SEARSMONT	121,350,000	6.790	823,966.50		2,297,880.99	823,966.50	8.86%	6.79M
SWANVILLE	100,650,000	6.790	683,413.50		2,368,186.52	683,413.50	7.35%	6.79M
TOTAL	1,451,500,000		9,855,685.00		18,501,457.21	9,301,857.67	100.00%	6.41M

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. 34

2008-09

534 - 534

E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION

49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	18,501,457.21	9,301,857.67	9,199,599.54
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	18,501,457.21	9,301,857.67	9,199,599.54
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			303.00
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			9,199,902.54
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 50.28%		STATE SHARE % = 49.72%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 50.27%		STATE SHARE % = 49.73%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	18,885,722.30		

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. 34

2008-09

534 - 534

SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	649,040.78	670,648.53	0.00	0.00
August	649,040.78	670,648.53	0.00	0.00
September	649,040.78	0.00	0.00	0.00
October	649,040.78	1,341,297.06	0.00	0.00
November	649,040.78	670,648.53	1,199,663.99	1,199,663.99
December	649,040.78	670,648.53	0.00	0.00
Janurary	649,040.78	670,825.28	0.00	0.00
February	649,040.78	618,754.58	0.00	0.00
March	649,040.78	618,754.59	0.00	0.00
April	649,040.78	0.00	0.00	0.00
May	649,040.78	1,207,222.95	211,749.15	211,749.15
June	649,040.82	649,040.82	0.00	0.00
Total	7,788,489.40	7,788,489.40	1,411,413.14	1,411,413.14