

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 34

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	852.5	476.0	1,328.5 (68%)	622.5 (32%)	1,951.0

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	50.1 (17:1)	29.8 (16:1)	41.5 (15:1)	=	121.4 /	147.1 =	.83 X	6345,245 =	3581,256	1685,297
B. GUIDANCE	2.4 (350:1)	1.4 (350:1)	2.5 (250:1)	=	6.3 /	9.6 =	.66 X	427,068 =	191,668	90,197
C. LIBRARIANS	1.1 (800:1)	0.6 (800:1)	0.8 (800:1)	=	2.5 /	2.0 =	1.25 X	90,210 =	76,679	36,084
D. HEALTH	1.1 (800:1)	0.6 (800:1)	0.8 (800:1)	=	2.5 /	4.0 =	.63 X	174,910 =	74,931	35,262
E. EDUCATION TECHS	8.5 (100:1)	4.8 (100:1)	2.5 (250:1)	=	15.8 /	11.2 =	1.41 X	192,306 =	184,383	86,768
F. LIBRARY TECHS	1.7 (500:1)	1.0 (500:1)	1.2 (500:1)	=	3.9 /	3.0 =	1.30 X	62,982 =	55,676	26,201
G. CLERICAL	4.3 (200:1)	2.4 (200:1)	3.1 (200:1)	=	9.8 /	11.6 =	.84 X	293,342 =	167,557	78,850
H. SCHOOL ADMIN.	2.8 (305:1)	1.6 (305:1)	2.0 (315:1)	=	6.4 /	7.9 =	.81 X	515,050 =	283,690	133,501

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	32	32	42,512	19,920
B. Supplies and Equipment	302	418	401,207	260,205
C. Professional Development	51	51	67,754	31,748
D. Instructional Leadership Support	20	20	26,570	12,450
E. Co- and Extra-Curricular Student	29	99	38,527	61,628
F. System Administration/Support	349	346	463,647	215,385
G. Operations & Maintenance	929	1,104	1234,177	687,240

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	745,661	350,900
B. Education & Library Technicians	36.00%	86,421	40,669
C. Clerical	29.00%	48,592	22,867
D. School Administrators	14.00%	39,717	18,690

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.01)	55,787	26,252
16 Adjustment for Title I Revenues	-302,217	-142,220

17 TOTALS	7564,194	3777,893
18 E.P.S. RATES	5,694	6,069

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A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2003	1,347.0	650.0	1,997.0		
	OCTOBER 2003	1,366.0	641.0	2,007.0		
	APRIL 2004	1,374.0	641.0	2,015.0		
	OCTOBER 2004	1,320.0	640.0	1,960.0		
	APRIL 2005	1,336.0	613.0	1,949.0		
	OCTOBER 2005	1,319.0	630.0	1,949.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	1,327.5 +	16.16	X	5,694.00	= 7,650,800.04
	9-12 PUPILS	621.5 +	14.33	X	6,069.00	= 3,858,852.27
	ADULT EDUC. COURSES AT .1	11.2		X	6,069.00	= 67,972.80
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,694.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	6,069.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .4663	619.0	X .15	X	5,694.00	= 528,687.90
	9-12 DISADVANTAGED @ .4663	289.8	X .15	X	6,069.00	= 263,819.43
	K-8 LIMITED ENGLISH PROF.	4.0	X .500	X	5,694.00	= 11,388.00
	9-12 LIMITED ENGLISH PROF.	4.0	X .500	X	6,069.00	= 12,138.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,327.5		X	79.00	= 104,872.50
	9-12 STUDENT ASSESSMENT	621.5		X	79.00	= 49,098.50
	K-8 TECHNOLOGY RESOURCES	1,327.5		X	85.00	= 112,837.50
	9-12 TECHNOLOGY RESOURCES	621.5		X	258.00	= 160,347.00
	K-2 PUPILS	435.0	X .10	X	5,694.00	= 247,689.00
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 54,261.08
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					13,122,764.02
	OPERATING ALLOCATION WITH EPS TRANSITION AT 90.00 %					11,810,487.61
30	ADJUSTED TOTAL OPERATING ALLOCATION					11,810,487.61

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2004-05	36,245.62	X	102.40%	=	37,115.51
32	SPECIAL EDUCATION - EPS ALLOCATION					1,500,002.32
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2004-05	529,579.36	X	102.40%	=	542,289.26
35	TRANSPORTATION - EPS ALLOCATION					945,527.63
36	TRANSPORTATION (BUS PURCHASES) FOR 2005-06					29,933.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					3,054,867.73
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					14,865,355.34

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	11/01/06	NEW MIDDLE SCH-BELFAST	328,172.00	77,202.46	405,374.46
	05/01/07	NEW MIDDLE SCH-BELFAST	0.00	66,290.74	66,290.74
	11/01/06	NEW CONSOL ELEM - BELFAST	429,134.00	172,050.43	601,184.43
	05/01/07	NEW CONSOL ELEM - BELFAST	0.00	164,418.28	164,418.28
	11/01/06	ADDN TO DRINKWATER SCHOOL	99,534.00	12,190.96	111,724.96
	05/01/07	ADDN TO DRINKWATER SCHOOL	0.00	9,530.88	9,530.88
	11/01/06	NICKERSON SCHOOL	105,867.00	22,854.43	128,721.43
	05/01/07	NICKERSON SCHOOL	0.00	20,610.58	20,610.58
42	TOTAL PRINCIPAL & INTEREST		962,707.00	545,148.76	1,507,855.76
43	APPROVED LEASES FOR 2005-06				0.00
43A	APPROVED LEASE PURCHASES FOR 2005-06				21,824.00
44	INSURED VALUE FACTOR FOR 2004-05				0.00
47	TOTAL DEBT SERVICE ALLOCATION				1,529,679.76
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				16,395,035.10

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION					TOTAL	LOCAL				
					ALLOCATION	CONTRIBUTION				

	AVG. CAL.		2005 STATE	MILL	LOCAL	TOTAL				
	YEAR PUPILS		VALUATION X	EXPECTATION =	CONTRIBUTION	OR	ALLOCATION			
BELFAST	943.0	48.38%	686,100,000	7.60	5,214,360.00		7,931,917.98	5,214,360.00	59.07%	7.60M
BELMONT	167.0	8.57%	47,650,000	7.60	362,140.00		1,405,054.51	362,140.00	4.10%	7.60M
MORRILL	167.0	8.57%	40,250,000	7.60	305,900.00		1,405,054.51	305,900.00	3.47%	7.60M
NORTHPORT	193.5	9.93%	251,450,000	7.60	1,911,020.00		1,628,026.99	1,628,026.99	18.44%	6.47M
SEARSMONT	219.5	11.26%	101,300,000	7.60	769,880.00		1,846,080.95	769,880.00	8.72%	7.60M
SWANVILLE	259.0	13.29%	72,000,000	7.60	547,200.00		2,178,900.16	547,200.00	6.20%	7.60M
TOTAL	1,949.0		1,198,750,000		9,110,500.00		16,395,035.10	8,827,506.99	100.00%	7.36M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	16,395,035.10	8,827,506.99	7,567,528.11
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	16,395,035.10	8,827,506.99	7,567,528.11
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			0.00
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			0.00
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			7,567,528.11
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 53.84% STATE SHARE % = 46.16%			
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 53.84% STATE SHARE % = 46.16%			
63 FYI: 100% E.P.S. TOTAL ALLOCATION	17,707,311.51		