

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 34

2007-08

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1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2006)	837	463	1,300	621	1,921
10 ATTENDING PUPILS (OCTOBER 2006)	786	458	1,244	626	1,870
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2006	811.5	460.5	1,272.0 (67%)	623.5 (33%)	1,895.5

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	47.7 (17:1)	28.8 (16:1)	41.6 (15:1)	=	118.1	/	137.3	=	.86 X	6232,508	=	3591,171	1768,786
B. GUIDANCE	2.3 (350:1)	1.3 (350:1)	2.5 (250:1)	=	6.1	/	6.1	=	1.00 X	279,806	=	187,470	92,336
C. LIBRARIANS	1.0 (800:1)	0.6 (800:1)	0.8 (800:1)	=	2.4	/	2.0	=	1.20 X	84,727	=	68,120	33,552
D. HEALTH	1.0 (800:1)	0.6 (800:1)	0.8 (800:1)	=	2.4	/	4.0	=	.60 X	184,179	=	74,040	36,467
E. EDUCATION TECHS	8.1 (100:1)	4.6 (100:1)	2.5 (250:1)	=	15.2	/	11.0	=	1.38 X	176,149	=	162,868	80,218
F. LIBRARY TECHS	1.6 (500:1)	0.9 (500:1)	1.2 (500:1)	=	3.7	/	2.5	=	1.48 X	49,208	=	48,795	24,033
G. CLERICAL	4.1 (200:1)	2.3 (200:1)	3.1 (200:1)	=	9.5	/	11.9	=	.80 X	323,209	=	173,240	85,327
H. SCHOOL ADMIN.	2.7 (305:1)	1.5 (305:1)	2.0 (315:1)	=	6.2	/	7.6	=	.82 X	511,703	=	281,129	138,467

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	33	33	41,976	20,576
B. Supplies and Equipment	311	430	395,592	268,105
C. Professional Development	52	52	66,144	32,422
D. Instructional Leadership Support	21	21	26,712	13,094
E. Co- and Extra-Curricular Student	30	102	38,160	63,597
F. System Administration/Support	359	356	456,648	221,966
G. Operations & Maintenance	956	1,136	1216,032	708,296

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	744,952	366,917
B. Education & Library Technicians	36.00%	76,199	37,530
C. Clerical	29.00%	50,240	24,745
D. School Administrators	14.00%	39,358	19,385

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.01)	55,395	27,283
16 Adjustment for Title I Revenues	-340,533	-167,725

17 TOTALS	7453,708	3895,377
18 E.P.S. RATES	5,860	6,248

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A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	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		
	APRIL 2006	1,298.0	619.0	1,917.0		
	OCTOBER 2006	1,241.0	625.0	1,866.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	1,269.5 +	45.16	X	5,860.00	= 7,703,907.60
	9-12 PUPILS	622.0 +	6.00	X	6,248.00	= 3,923,744.00
	ADULT EDUC. COURSES AT .1	10.1		X	6,248.00	= 63,104.80
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,860.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	1.750		X	6,248.00	= 10,934.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .4601	584.1	X .15	X	5,860.00	= 513,423.90
	9-12 DISADVANTAGED @ .4601	286.2	X .15	X	6,248.00	= 268,226.64
	K-8 LIMITED ENGLISH PROF.	3.0	X .500	X	5,860.00	= 8,790.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .500	X	6,248.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,269.5		X	40.00	= 50,780.00
	9-12 STUDENT ASSESSMENT	622.0		X	40.00	= 24,880.00
	K-8 TECHNOLOGY RESOURCES	1,269.5		X	87.00	= 110,446.50
	9-12 TECHNOLOGY RESOURCES	622.0		X	265.00	= 164,830.00
	K-2 PUPILS	415.0	X .10	X	5,860.00	= 243,190.00
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 157,337.73
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					13,243,595.17
	OPERATING ALLOCATION WITH EPS TRANSITION AT 95.00 %					12,581,415.41
30	ADJUSTED TOTAL OPERATING ALLOCATION					12,581,415.41

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2005-06	27,658.20	X	102.90%	=	28,460.29
32	SPECIAL EDUCATION - EPS ALLOCATION					2,032,905.89
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2005-06	545,517.34	X	102.90%	=	561,337.34
35	TRANSPORTATION - EPS ALLOCATION					972,947.93
36	TRANSPORTATION (BUS PURCHASES) FOR 2006-07					55,582.20
39	TOTAL OTHER SUBSIDIZABLE COSTS					3,651,233.65
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					16,232,649.06

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	11/01/07	NEW MIDDLE SCH-BELFAST	328,172.00	66,290.74	394,462.74
	05/01/08	NEW MIDDLE SCH-BELFAST	0.00	55,379.03	55,379.03
	11/01/07	NEW CONSOL ELEM - BELFAST	429,134.00	164,418.28	593,552.28
	05/01/08	NEW CONSOL ELEM - BELFAST	0.00	156,786.14	156,786.14
	11/01/07	ADDN TO DRINKWATER SCHOOL	99,534.00	9,206.82	108,740.82
	05/01/08	ADDN TO DRINKWATER SCHOOL	0.00	6,486.63	6,486.63
	11/01/07	NICKERSON SCHOOL	105,867.00	20,610.58	126,477.58
	05/01/08	NICKERSON SCHOOL	0.00	18,313.80	18,313.80
42	TOTAL PRINCIPAL & INTEREST		962,707.00	497,492.02	1,460,199.02
43	APPROVED LEASES FOR 2006-07				0.00
43A	APPROVED LEASE PURCHASES FOR 2006-07				21,824.00
44	INSURED VALUE FACTOR FOR 2005-06				0.00
47	TOTAL DEBT SERVICE ALLOCATION				1,482,023.02
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				17,714,672.08

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D E P A R T M E N T O F E D U C A T I O N
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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION					TOTAL ALLOCATION	LOCAL CONTRIBUTION				

	AVG. CAL. YEAR PUPILS		2006 STATE VALUATION X	MILL EXPECTATION =	LOCAL CONTRIBUTION	OR	TOTAL ALLOCATION			
BELFAST	900.5	47.85%	727,900,000	7.44	5,415,576.00		8,476,470.59	5,415,576.00	57.67%	7.44M
BELMONT	164.5	8.74%	49,050,000	7.44	364,932.00		1,548,262.34	364,932.00	3.89%	7.44M
MORRILL	153.5	8.16%	42,550,000	7.44	316,572.00		1,445,517.24	316,572.00	3.37%	7.44M
NORTHPORT	189.0	10.04%	316,750,000	7.44	2,356,620.00		1,778,553.08	1,778,553.08	18.94%	5.62M
SEARSMONT	226.0	12.01%	111,100,000	7.44	826,584.00		2,127,532.12	826,584.00	8.80%	7.44M
SWANVILLE	248.5	13.20%	92,500,000	7.44	688,200.00		2,338,336.71	688,200.00	7.33%	7.44M
TOTAL	1,882.0		1,339,850,000		9,968,484.00		17,714,672.08	9,390,417.08	100.00%	7.01M

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	17,714,672.08	9,390,417.08	8,324,255.00
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	17,714,672.08	9,390,417.08	8,324,255.00
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
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			3,714.00
59B REGIONALIZATION AND EFFICIENCY ASSISTANCE			0.00
60 ADJUSTED STATE CONTRIBUTION			8,327,969.00
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 53.01% STATE SHARE % = 46.99%			
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 52.99% STATE SHARE % = 47.01%			
63 FYI: 100% E.P.S. TOTAL ALLOCATION	18,376,851.84		