

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 27

2008-09

527 - 527

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2007)	514	254	768	347	1,115
10 ATTENDING PUPILS (OCTOBER 2007)	507	237	744	339	1,083
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2007	510.5	245.5	756.0 (69%)	343.0 (31%)	1,099.0

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	30.0 (17:1)	15.3 (16:1)	22.9 (15:1)	=	68.2 /	78.7 =		.87 X	3441,563 =		2065,970	928,190
B. GUIDANCE	1.5 (350:1)	0.7 (350:1)	1.4 (250:1)	=	3.6 /	5.0 =		.72 X	252,815 =		125,599	56,428
C. LIBRARIANS	0.6 (800:1)	0.3 (800:1)	0.4 (800:1)	=	1.3 /	2.0 =		.65 X	107,796 =		48,346	21,721
D. HEALTH	0.6 (800:1)	0.3 (800:1)	0.4 (800:1)	=	1.3 /	0.0 =		1.30 X	0 =		34,323	15,420
E. EDUCATION TECHS	5.1 (100:1)	2.5 (100:1)	1.4 (250:1)	=	9.0 /	3.5 =		2.57 X	49,168 =		87,190	39,172
F. LIBRARY TECHS	1.0 (500:1)	0.5 (500:1)	0.7 (500:1)	=	2.2 /	1.2 =		1.83 X	19,256 =		24,314	10,924
G. CLERICAL	2.6 (200:1)	1.2 (200:1)	1.7 (200:1)	=	5.5 /	13.0 =		.42 X	354,716 =		102,797	46,184
H. SCHOOL ADMIN.	1.7 (305:1)	0.8 (305:1)	1.1 (315:1)	=	3.6 /	5.5 =		.65 X	362,015 =		162,364	72,946

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	34	34	25,704	11,662
B. Supplies and Equipment	320	442	241,920	151,606
C. Professional Development	54	54	40,824	18,522
D. Instructional Leadership Support	22	22	16,632	7,546
E. Co- and Extra-Curricular Student	31	105	23,436	36,015
F. System Administration/Support	204	204	154,224	69,972
G. Operations & Maintenance	935	1,111	706,860	381,073

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	432,105	194,134
B. Education & Library Technicians	36.00%	40,141	18,035
C. Clerical	29.00%	29,811	13,393
D. School Administrators	14.00%	22,731	10,212

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.99)	-32,013	-14,384
16 Adjustment for Title I Revenues	-221,953	-99,718

17 TOTALS	4131,323	1989,052
18 E.P.S. RATES	5,465	5,799

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 27

2008-09

527 - 527

=====

A. OPERATING COST ALLOCATIONS

```
-----
```

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2005	764.0	360.0	1,124.0		
	OCTOBER 2005	776.0	342.0	1,118.0		
	APRIL 2006	764.0	336.0	1,100.0		
	OCTOBER 2006	742.0	331.0	1,073.0		
	APRIL 2007	741.0	327.0	1,068.0		
	OCTOBER 2007	719.0	320.0	1,039.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	730.0 +	21.00	X	5,465.00	= 4,104,215.00
	9-12 PUPILS	323.5 +	12.50	X	5,799.00	= 1,948,464.00
	ADULT EDUC. COURSES AT .1	14.5		X	5,799.00	= 84,085.50
	K-8 EQUIV. INSTR. PUPILS	0.875		X	5,465.00	= 4,781.88
	9-12 EQUIV. INSTR. PUPILS	0.375		X	5,799.00	= 2,174.63
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .4659	340.1	X .15	X	5,465.00	= 278,796.98
	9-12 DISADVANTAGED @ .4659	150.7	X .15	X	5,799.00	= 131,086.40
	K-8 LIMITED ENGLISH PROF.	1.0	X .700	X	5,465.00	= 3,825.50
	9-12 LIMITED ENGLISH PROF.	2.0	X .700	X	5,799.00	= 8,118.60
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	730.0		X	40.00	= 29,200.00
	9-12 STUDENT ASSESSMENT	323.5		X	40.00	= 12,940.00
	K-8 TECHNOLOGY RESOURCES	730.0		X	90.00	= 65,700.00
	9-12 TECHNOLOGY RESOURCES	323.5		X	273.00	= 88,315.50
	K-2 PUPILS	275.5	X .10	X	5,465.00	= 150,560.75
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 122,974.20
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					7,035,238.94
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					6,824,181.77
30	ADJUSTED TOTAL OPERATING ALLOCATION					6,824,181.77

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 27

2008-09

527 - 527

=====

B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2006-07	0.00	X	102.90%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					1,243,759.18
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2006-07	375,106.00	X	102.90%	=	385,984.07
35	TRANSPORTATION - EPS ALLOCATION					414,902.31
36	TRANSPORTATION (BUS PURCHASES) FOR 2007-08					63,380.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					2,108,025.56
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					8,932,207.33

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
42	TOTAL PRINCIPAL & INTEREST		0.00	0.00	0.00
43	APPROVED LEASES FOR 2007-08 - S.A.D. 27				0.00
43A	APPROVED LEASE PURCHASES FOR 2007-08 - S.A.D. 27				27,264.00
44	INSURED VALUE FACTOR FOR 2006-07 - S.A.D. 27				0.00
47	TOTAL DEBT SERVICE ALLOCATION				27,264.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				8,959,471.33

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 27

2008-09

527 - 527

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION				TOTAL ALLOCATION	LOCAL CONTRIBUTION
	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+ DEBT ALLOCATION	= TOWN ALLOCATION
EAGLE LAKE	116.5	11.06%	990,917.53	0.00	990,917.53
FORT KENT	668.5	63.46%	5,685,680.51	0.00	5,685,680.51
NEW CANADA	46.5	4.41%	395,112.69	0.00	395,112.69
ST. FRANCIS	65.5	6.22%	557,279.12	0.00	557,279.12
ST. JOHN PLT.	52.5	4.98%	446,181.67	0.00	446,181.67
WALLAGRASS PLT.	77.5	7.36%	659,417.09	0.00	659,417.09
WINTERVILLE PLT.	26.5	2.51%	224,882.73	0.00	224,882.73
TOTAL	1,053.5				8,959,471.34

	2007 STATE VALUATION	MILL EXPECTATION	TOWN CONTRIBUTION	OR TOWN ALLOCATION			
EAGLE LAKE	57,550,000	6.790	390,764.50	990,917.53	390,764.50	17.44%	6.79M
FORT KENT	164,900,000	6.790	1,119,671.00	5,685,680.51	1,119,671.00	49.96%	6.79M
NEW CANADA	14,200,000	6.790	96,418.00	395,112.69	96,418.00	4.30%	6.79M
ST. FRANCIS	23,850,000	6.790	161,941.50	557,279.12	161,941.50	7.23%	6.79M
ST. JOHN PLT.	13,800,000	6.790	93,702.00	446,181.67	93,702.00	4.18%	6.79M
WALLAGRASS PLT.	29,350,000	6.790	199,286.50	659,417.09	199,286.50	8.89%	6.79M
WINTERVILLE PLT.	26,400,000	6.790	179,256.00	224,882.73	179,256.00	8.00%	6.79M
TOTAL	330,050,000		2,241,039.50	8,959,471.34	2,241,039.50	100.00%	6.79M

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. 27

2008-09

527 - 527

E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION

49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	8,959,471.33	2,241,039.50	6,718,431.83
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	8,959,471.33	2,241,039.50	6,718,431.83
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			766.10
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			6,719,197.93
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 25.01%		STATE SHARE % = 74.99%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 25.00%		STATE SHARE % = 75.00%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	9,170,528.50		

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. 27

2008-09

527 - 527

SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	559,933.16	566,470.31	0.00	0.00
August	559,933.16	566,470.32	0.00	0.00
September	559,933.16	566,470.32	0.00	0.00
October	559,933.16	566,470.32	0.00	0.00
November	559,933.16	566,470.32	0.00	0.00
December	559,933.16	566,470.32	0.00	0.00
Janurary	559,933.16	566,917.21	0.00	0.00
February	559,933.16	550,691.76	0.00	0.00
March	559,933.16	550,691.76	0.00	0.00
April	559,933.16	550,691.76	0.00	0.00
May	559,933.16	550,691.76	0.00	0.00
June	559,933.17	550,691.77	0.00	0.00
Total	6,719,197.93	6,719,197.93	0.00	0.00