

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 27

2006-07

527 - 527

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	539.5	254.5	794.0 (69%)	363.0 (31%)	1,157.0

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	31.7 (17:1)	15.9 (16:1)	24.2 (15:1)	=	71.8 /	85.4 =	.84 X	3513,364 =	2036,346	914,880
B. GUIDANCE	1.5 (350:1)	0.7 (350:1)	1.5 (250:1)	=	3.7 /	8.0 =	.46 X	339,938 =	107,896	48,475
C. LIBRARIANS	0.7 (800:1)	0.3 (800:1)	0.5 (800:1)	=	1.5 /	2.0 =	.75 X	99,011 =	51,238	23,020
D. HEALTH	0.7 (800:1)	0.3 (800:1)	0.5 (800:1)	=	1.5 /	0.0 =	1.50 X	0 =	36,206	16,267
E. EDUCATION TECHS	5.4 (100:1)	2.5 (100:1)	1.5 (250:1)	=	9.4 /	17.8 =	.53 X	308,074 =	112,663	50,616
F. LIBRARY TECHS	1.1 (500:1)	0.5 (500:1)	0.7 (500:1)	=	2.3 /	1.6 =	1.44 X	24,803 =	24,644	11,072
G. CLERICAL	2.7 (200:1)	1.3 (200:1)	1.8 (200:1)	=	5.8 /	9.9 =	.59 X	244,538 =	99,551	44,726
H. SCHOOL ADMIN.	1.8 (305:1)	0.8 (305:1)	1.2 (315:1)	=	3.8 /	8.2 =	.46 X	516,618 =	163,974	73,670

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	32	32	25,408	11,616
B. Supplies and Equipment	302	418	239,788	151,734
C. Professional Development	51	51	40,494	18,513
D. Instructional Leadership Support	20	20	15,880	7,260
E. Co- and Extra-Curricular Student	29	99	23,026	35,937
F. System Administration/Support	349	346	277,106	125,598
G. Operations & Maintenance	929	1,104	737,626	400,752

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	424,020	190,502
B. Education & Library Technicians	36.00%	49,431	22,208
C. Clerical	29.00%	28,870	12,971
D. School Administrators	14.00%	22,956	10,314

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.99)	-31,832	-14,303
16 Adjustment for Title I Revenues	-221,387	-99,463

17 TOTALS	4263,903	2056,363
18 E.P.S. RATES	5,370	5,665

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 27

2006-07

527 - 527

A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2003	791.0	379.0	1,170.0		
	OCTOBER 2003	765.0	382.0	1,147.0		
	APRIL 2004	777.0	378.0	1,155.0		
	OCTOBER 2004	778.0	365.0	1,143.0		
	APRIL 2005	764.0	360.0	1,124.0		
	OCTOBER 2005	776.0	342.0	1,118.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X	SAU EPS RATES	
	K-8 PUPILS	770.0 +	5.16	X	5,370.00	= 4,162,609.20
	9-12 PUPILS	351.0 +	16.66	X	5,665.00	= 2,082,793.90
	ADULT EDUC. COURSES AT .1	7.4		X	5,665.00	= 41,921.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,370.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.250		X	5,665.00	= 1,416.25
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .5006	385.5	X .15	X	5,370.00	= 310,520.25
	9-12 DISADVANTAGED @ .5006	175.7	X .15	X	5,665.00	= 149,301.08
	K-8 LIMITED ENGLISH PROF.	0.0	X .500	X	5,370.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .500	X	5,665.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	770.0		X	79.00	= 60,830.00
	9-12 STUDENT ASSESSMENT	351.0		X	79.00	= 27,729.00
	K-8 TECHNOLOGY RESOURCES	770.0		X	85.00	= 65,450.00
	9-12 TECHNOLOGY RESOURCES	351.0		X	258.00	= 90,558.00
	K-2 PUPILS	308.5	X .10	X	5,370.00	= 165,664.50
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 119,066.76
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					7,277,859.94
	OPERATING ALLOCATION WITH EPS TRANSITION AT 90.00 %					6,550,073.94
30	ADJUSTED TOTAL OPERATING ALLOCATION					6,550,073.94

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 27

2006-07

527 - 527

B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2004-05	0.00	X	102.40%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					1,213,607.58
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2004-05	346,001.00	X	102.40%	=	354,305.02
35	TRANSPORTATION - EPS ALLOCATION					412,469.17
36	TRANSPORTATION (BUS PURCHASES) FOR 2005-06					56,450.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					2,036,831.77
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					8,586,905.71

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 2005-06				0.00
43A	APPROVED LEASE PURCHASES FOR 2005-06				27,264.00
44	INSURED VALUE FACTOR FOR 2004-05				0.00
47	TOTAL DEBT SERVICE ALLOCATION				27,264.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				8,614,169.71

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL. YEAR PUPILS		2005 STATE VALUATION	MILL X	LOCAL CONTRIBUTION	OR	TOTAL ALLOCATION	LOCAL CONTRIBUTION		
EAGLE LAKE	112.5	10.04%	50,300,000	7.60	382,280.00		864,862.64	382,280.00	17.81%	7.60M
FORT KENT	697.0	62.18%	138,600,000	7.60	1,053,360.00		5,356,290.73	1,053,360.00	49.06%	7.60M
NEW CANADA	52.0	4.64%	13,450,000	7.60	102,220.00		399,697.47	102,220.00	4.76%	7.60M
ST. FRANCIS	77.0	6.87%	20,550,000	7.60	156,180.00		591,793.46	156,180.00	7.27%	7.60M
ST. JOHN PLT.	57.5	5.13%	12,300,000	7.60	93,480.00		441,906.91	93,480.00	4.35%	7.60M
WALLAGRASS PLT.	90.5	8.07%	27,250,000	7.60	207,100.00		695,163.50	207,100.00	9.65%	7.60M
WINTERVILLE PLT.	34.5	3.07%	20,050,000	7.60	152,380.00		264,455.01	152,380.00	7.10%	7.60M
TOTAL	1,121.0		282,500,000		2,147,000.00		8,614,169.72	2,147,000.00	100.00%	7.60M

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

2006-07

527 - 527

E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	8,614,169.71	2,147,000.00	6,467,169.71
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	8,614,169.71	2,147,000.00	6,467,169.71
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			6,467,169.71
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 24.92% STATE SHARE % = 75.08%			
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 24.92% STATE SHARE % = 75.08%			
63 FYI: 100% E.P.S. TOTAL ALLOCATION	9,341,955.71		