

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 27

2005-06

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 2004	547.0	254.0	801.0 (67%)	386.5 (33%)	1,187.5

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	32.2 (17:1)	15.9 (16:1)	25.8 (15:1)	=	73.9 /	81.0 =	.91 X	3216,042 =	1960,821	965,777
B. GUIDANCE	1.6 (350:1)	0.7 (350:1)	1.5 (250:1)	=	3.8 /	8.0 =	.48 X	321,286 =	103,325	50,892
C. LIBRARIANS	0.7 (800:1)	0.3 (800:1)	0.5 (800:1)	=	1.5 /	2.0 =	.75 X	96,145 =	48,313	23,796
D. HEALTH	0.7 (800:1)	0.3 (800:1)	0.5 (800:1)	=	1.5 /	0.0 =	1.50 X	0 =	33,665	16,582
E. EDUCATION TECHS	5.5 (100:1)	2.5 (100:1)	1.5 (250:1)	=	9.5 /	42.1 =	.23 X	630,150 =	97,106	47,829
F. LIBRARY TECHS	1.1 (500:1)	0.5 (500:1)	0.8 (500:1)	=	2.4 /	1.6 =	1.50 X	22,231 =	22,342	11,005
G. CLERICAL	2.7 (200:1)	1.3 (200:1)	1.9 (200:1)	=	5.9 /	11.0 =	.54 X	255,294 =	92,366	45,493
H. SCHOOL ADMIN.	1.8 (305:1)	0.8 (305:1)	1.2 (315:1)	=	3.8 /	5.9 =	.64 X	358,609 =	153,772	75,738

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	31	31	24,831	11,982
B. Supplies and Equipment	295	408	236,295	157,692
C. Professional Development	50	50	40,050	19,325
D. Instructional Leadership Support	20	20	16,020	7,730
E. Co- and Extra-Curricular Student	28	97	22,428	37,491
F. System Administration/Support	341	338	273,141	130,637
G. Operations & Maintenance	907	1,078	726,507	416,647

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	407,764	200,839
B. Education & Library Technicians	36.00%	43,001	21,180
C. Clerical	29.00%	26,786	13,193
D. School Administrators	14.00%	21,528	10,603

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.99)	-30,356	-14,949
16 Adjustment for Title I Revenues	-262,763	-129,420

17 TOTALS	4056,941	2120,060
18 E.P.S. RATES	5,065	5,485

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 27

2005-06

527 - 527

A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2002	788.0	390.0	1,178.0		
	OCTOBER 2002	784.0	380.0	1,164.0		
	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		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	777.5 +	3.00	X	5,065.00	= 3,953,232.50
	9-12 PUPILS	371.5 +	7.50	X	5,485.00	= 2,078,815.00
	ADULT EDUC. COURSES AT .1	5.8		X	5,485.00	= 31,813.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,065.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.500		X	5,485.00	= 2,742.50
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .5044	392.2	X .15	X	5,065.00	= 297,973.95
	9-12 DISADVANTAGED @ .5044	187.4	X .15	X	5,485.00	= 154,183.35
	K-8 LIMITED ENGLISH PROF.	9.0	X .500	X	5,065.00	= 22,792.50
	9-12 LIMITED ENGLISH PROF.	1.0	X .500	X	5,485.00	= 2,742.50
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	777.5		X	100.00	= 77,750.00
	9-12 STUDENT ASSESSMENT	371.5		X	100.00	= 37,150.00
	K-8 TECHNOLOGY RESOURCES	777.5		X	83.00	= 64,532.50
	9-12 TECHNOLOGY RESOURCES	371.5		X	252.00	= 93,618.00
	K-2 PUPILS	302.5	X .10	X	5,065.00	= 153,216.25
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 92,391.21
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					7,062,953.26
	OPERATING ALLOCATION WITH EPS TRANSITION AT 84.00 %					5,932,880.73
30	ADJUSTED TOTAL OPERATING ALLOCATION					5,932,880.73

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 27

2005-06

527 - 527

B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2003-04	0.00	X	101.80%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					1,151,598.18
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2003-04	358,314.00	X	101.80%	=	364,763.65
35	TRANSPORTATION - EPS ALLOCATION					437,154.64
36	TRANSPORTATION (BUS PURCHASES) FOR 2004-05					105,250.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					2,058,766.47
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					7,991,647.20

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 2004-05				0.00
43A	APPROVED LEASE PURCHASES FOR 2004-05				27,264.00
44	INSURED VALUE FACTOR FOR 2003-04				0.00
47	TOTAL DEBT SERVICE ALLOCATION				27,264.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				8,018,911.20

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL. YEAR PUPILS		2004 STATE VALUATION	MILL EXPECTATION	LOCAL CONTRIBUTION	OR	TOTAL ALLOCATION	LOCAL CONTRIBUTION		
EAGLE LAKE	112.0	9.75%	48,000,000	8.26	396,480.00		781,843.84	396,480.00	18.12%	8.26M
FORT KENT	706.0	61.44%	132,700,000	8.26	1,096,102.00		4,926,819.04	1,096,102.00	50.09%	8.26M
NEW CANADA	52.0	4.53%	13,050,000	8.26	107,793.00		363,256.68	107,793.00	4.93%	8.26M
ST. FRANCIS	82.0	7.14%	18,800,000	8.26	155,288.00		572,550.26	155,288.00	7.10%	8.26M
ST. JOHN PLT.	58.5	5.09%	11,650,000	8.26	96,229.00		408,162.58	96,229.00	4.40%	8.26M
WALLAGRASS PLT.	100.0	8.70%	24,050,000	8.26	198,653.00		697,645.27	198,653.00	9.08%	8.26M
WINTERVILLE PLT.	38.5	3.35%	16,650,000	8.26	137,529.00		268,633.53	137,529.00	6.28%	8.26M
TOTAL	1,149.0		264,900,000		2,188,074.00		8,018,911.20	2,188,074.00	100.00%	8.26M

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

2005-06

527 - 527

E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	8,018,911.20	2,188,074.00	5,830,837.20
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	8,018,911.20	2,188,074.00	5,830,837.20
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
58A TRANSITION ADJUSTMENT			0.00
58B TRANSITION ADJUSTMENT (ENROLLMENT LESS 1,000)			0.00
58C TRANSITION ADJUSTMENT (ENROLLMENT 1,000 OR MORE)			0.00
58D TRANSITION ADJUSTMENT (SMALL ADMINISTRATIVE UNIT)			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			5,830,837.20
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):		LOCAL SHARE % = 27.29%	STATE SHARE % = 72.71%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):		LOCAL SHARE % = 27.29%	STATE SHARE % = 72.71%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	9,148,983.73		