

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

MSAD 27

2011-12

527 - 895

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2010)	492	219	711	324	1,035
10 ATTENDING PUPILS (OCTOBER 2010)	477	230	707	322	1,029
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2010	484.5	224.5	709.0 ( 69%)	323.0 ( 31%)	1,032.0

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	28.5 (17:1)	14.0 (16:1)	21.5 (15:1)	=	64.0 /	76.1 =	=	.84 X	3693,920 =	=	2140,996	961,897
B. GUIDANCE	1.4 (350:1)	0.6 (350:1)	1.3 (250:1)	=	3.3 /	4.0 =	=	.83 X	224,334 =	=	128,476	57,721
C. LIBRARIANS	0.6 (800:1)	0.3 (800:1)	0.4 (800:1)	=	1.3 /	2.0 =	=	.65 X	106,583 =	=	47,803	21,476
D. HEALTH	0.6 (800:1)	0.3 (800:1)	0.4 (800:1)	=	1.3 /	0.0 =	=	1.30 X	0 =	=	36,780	16,525
E. EDUCATION TECHS	4.8 (100:1)	2.2 (100:1)	1.3 (250:1)	=	8.3 /	4.6 =	=	1.80 X	79,258 =	=	98,438	44,226
F. LIBRARY TECHS	1.0 (500:1)	0.4 (500:1)	0.6 (500:1)	=	2.0 /	1.1 =	=	1.82 X	20,511 =	=	25,758	11,572
G. CLERICAL	2.4 (200:1)	1.1 (200:1)	1.6 (200:1)	=	5.1 /	12.0 =	=	.43 X	358,091 =	=	106,246	47,733
H. SCHOOL ADMIN.	1.6 (305:1)	0.7 (305:1)	1.0 (315:1)	=	3.3 /	5.0 =	=	.66 X	362,618 =	=	165,136	74,192

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	37	37	26,233	11,951
B. Supplies and Equipment	342	473	242,478	152,779
C. Professional Development	58	58	41,122	18,734
D. Instructional Leadership Support	24	24	17,016	7,752
E. Co- and Extra-Curricular Student	34	113	24,106	36,499
F. System Administration/Support	218	218	154,562	70,414
G. Operations & Maintenance	1,002	1,191	710,418	384,693

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	447,270	200,948
B. Education & Library Technicians	36.00%	44,711	20,087
C. Clerical	29.00%	30,811	13,843
D. School Administrators	14.00%	23,119	10,387

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.99)	-33,217	-14,925
16 Adjustment for Title I Revenues	-190,913	-85,772

17 TOTALS	4287,348	2062,730
18 E.P.S. RATES	6,047	6,386

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2008	718.0	316.0	1,034.0		
	OCTOBER 2008	700.0	323.0	1,023.0		
	APRIL 2009	701.0	315.0	1,016.0		
	OCTOBER 2009	696.0	320.0	1,016.0		
	APRIL 2010	692.0	307.0	999.0		
	OCTOBER 2010	683.0	310.0	993.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	687.5 +	10.83	X	6,047.00	= 4,222,801.51
	9-12 PUPILS	308.5 +	6.66	X	6,386.00	= 2,012,611.76
	ADULT EDUC. COURSES AT .1	12.1		X	6,386.00	= 77,270.60
	K-8 EQUIV. INSTR. PUPILS	0.125		X	6,047.00	= 755.88
	9-12 EQUIV. INSTR. PUPILS	0.125		X	6,386.00	= 798.25
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .4773	328.1	X .15	X	6,047.00	= 297,603.11
	9-12 DISADVANTAGED @ .4773	147.2	X .15	X	6,386.00	= 141,002.88
	K-8 LIMITED ENGLISH PROF.	8.0	X .700	X	6,047.00	= 33,863.20
	9-12 LIMITED ENGLISH PROF.	1.0	X .700	X	6,386.00	= 4,470.20
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	687.5		X	43.00	= 29,562.50
	9-12 STUDENT ASSESSMENT	308.5		X	43.00	= 13,265.50
	K-8 TECHNOLOGY RESOURCES	687.5		X	97.00	= 66,687.50
	9-12 TECHNOLOGY RESOURCES	308.5		X	293.00	= 90,390.50
	K-2 PUPILS	268.5	X .10	X	6,047.00	= 162,361.95
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 125,966.17
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					7,279,411.51
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					7,061,029.16
30	ADJUSTED TOTAL OPERATING ALLOCATION					7,061,029.16

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B. OTHER SUBSIDIZABLE COSTS

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31	GIFTED & TALENTED EXPENDITURES FOR 2009-10	0.00	X	101.60%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					1,441,907.88
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2009-10	410,833.39	X	101.60%	=	417,406.72
35	TRANSPORTATION - EPS ALLOCATION					469,136.67
36	TRANSPORTATION (BUS PURCHASES) FOR 2010-11					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					2,328,451.27
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					9,389,480.43

C. DEBT SERVICE ALLOCATIONS

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41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
42	TOTAL PRINCIPAL & INTEREST		0.00	0.00	0.00
43	APPROVED LEASES FOR 2010-11 - MSAD 27				0.00
43A	APPROVED LEASE PURCHASES FOR 2010-11 - MSAD 27				0.00
44	INSURED VALUE FACTOR FOR 2009-10 - MSAD 27				0.00
47	TOTAL DEBT SERVICE ALLOCATION				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				9,389,480.43

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION				TOTAL ALLOCATION	LOCAL CONTRIBUTION
	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+ DEBT ALLOCATION	= TOWN ALLOCATION
EAGLE LAKE	112.5	11.30%	1,061,011.29	0.00	1,061,011.29
FORT KENT	636.0	63.86%	5,996,122.20	0.00	5,996,122.20
NEW CANADA	50.0	5.02%	471,351.92	0.00	471,351.92
ST. FRANCIS	58.0	5.82%	546,467.76	0.00	546,467.76
ST. JOHN PLT.	46.5	4.67%	438,488.74	0.00	438,488.74
WALLAGRASS PLT.	63.5	6.38%	599,048.85	0.00	599,048.85
WINTERVILLE PLT.	29.5	2.95%	276,989.67	0.00	276,989.67
TOTAL	996.0				9,389,480.43

	2010 STATE VALUATION	MILL EXPECTATION	TOWN CONTRIBUTION	OR TOWN ALLOCATION			
EAGLE LAKE	70,850,000	7.470	529,249.50	1,061,011.29	529,249.50	17.21%	7.47M
FORT KENT	206,100,000	7.470	1,539,567.00	5,996,122.20	1,539,567.00	50.07%	7.47M
NEW CANADA	20,600,000	7.470	153,882.00	471,351.92	153,882.00	5.00%	7.47M
ST. FRANCIS	29,000,000	7.470	216,630.00	546,467.76	216,630.00	7.05%	7.47M
ST. JOHN PLT.	16,450,000	7.470	122,881.50	438,488.74	122,881.50	4.00%	7.47M
WALLAGRASS PLT.	35,400,000	7.470	264,438.00	599,048.85	264,438.00	8.60%	7.47M
WINTERVILLE PLT.	33,200,000	7.470	248,004.00	276,989.67	248,004.00	8.07%	7.47M
TOTAL	411,600,000		3,074,652.00	9,389,480.43	3,074,652.00	100.00%	7.47M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
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49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	9,389,480.43	3,074,652.00	6,314,828.43
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	9,389,480.43	3,074,652.00	6,314,828.43
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			0.00
59B REGIONALIZATION AND EFFICIENCY ASSISTANCE			0.00
59E LESS MAINECARE SEED			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			6,314,828.43
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 32.75%		STATE SHARE % = 67.25%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 32.75%		STATE SHARE % = 67.25%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	9,607,862.78		

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## SCHEDULED PAYMENTS &amp; YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	526,235.70	526,235.70	0.00	0.00
August	526,235.70	526,235.70	0.00	0.00
September	526,235.70	526,235.70	0.00	0.00
October	526,235.70	526,235.70	0.00	0.00
November	526,235.70	526,235.70	0.00	0.00
December	526,235.70	526,235.70	0.00	0.00
Janurary	526,235.70	526,235.70	0.00	0.00
February	526,235.70	526,235.70	0.00	0.00
March	526,235.70	526,235.70	0.00	0.00
April	526,235.70	526,235.71	0.00	0.00
May	526,235.70	526,235.71	0.00	0.00
June	526,235.73	526,235.71	0.00	0.00
Total	6,314,828.43	6,314,828.43	0.00	0.00