

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. 17

2008-09

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1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2007)	1,601	785	2,386	1,196	3,582
10 ATTENDING PUPILS (OCTOBER 2007)	1,539	789	2,328	1,165	3,493
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2007	1,570.0	787.0	2,357.0 ( 67%)	1,180.5 ( 33%)	3,537.5

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	92.4 (17:1)	49.2 (16:1)	78.7 (15:1)	=	220.3	/	252.2	=	.87 X	11364,613	=	6624,433	3262,780
B. GUIDANCE	4.5 (350:1)	2.2 (350:1)	4.7 (250:1)	=	11.4	/	11.0	=	1.04 X	546,664	=	380,916	187,615
C. LIBRARIANS	2.0 (800:1)	1.0 (800:1)	1.5 (800:1)	=	4.5	/	2.9	=	1.55 X	137,933	=	143,243	70,553
D. HEALTH	2.0 (800:1)	1.0 (800:1)	1.5 (800:1)	=	4.5	/	5.6	=	.80 X	251,870	=	135,002	66,494
E. EDUCATION TECHS	15.7 (100:1)	7.9 (100:1)	4.7 (250:1)	=	28.3	/	31.7	=	.89 X	495,204	=	295,290	145,442
F. LIBRARY TECHS	3.1 (500:1)	1.6 (500:1)	2.4 (500:1)	=	7.1	/	8.7	=	.82 X	132,885	=	73,007	35,959
G. CLERICAL	7.9 (200:1)	3.9 (200:1)	5.9 (200:1)	=	17.7	/	31.0	=	.57 X	868,694	=	331,755	163,401
H. SCHOOL ADMIN.	5.1 (305:1)	2.6 (305:1)	3.7 (315:1)	=	11.4	/	16.0	=	.71 X	1140,594	=	542,581	267,241

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	34	34	80,138	40,137
B. Supplies and Equipment	320	442	754,240	521,781
C. Professional Development	54	54	127,278	63,747
D. Instructional Leadership Support	22	22	51,854	25,971
E. Co- and Extra-Curricular Student	31	105	73,067	123,953
F. System Administration/Support	204	204	480,828	240,822
G. Operations & Maintenance	935	1,111	2203,795	1311,536

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	1383,883	681,614
B. Education & Library Technicians	36.00%	132,587	65,304
C. Clerical	29.00%	96,209	47,386
D. School Administrators	14.00%	75,961	37,414

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.94)	-617,700	-304,280
16 Adjustment for Title I Revenues	-385,116	-189,684

17 TOTALS	12983,250	6865,185
18 E.P.S. RATES	5,508	5,815

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## A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2005	2,404.0	1,229.0	3,633.0		
	OCTOBER 2005	2,388.0	1,228.0	3,616.0		
	APRIL 2006	2,411.0	1,190.0	3,601.0		
	OCTOBER 2006	2,383.0	1,267.0	3,650.0		
	APRIL 2007	2,378.0	1,192.0	3,570.0		
	OCTOBER 2007	2,324.0	1,162.0	3,486.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	2,351.0 +	30.33	X	5,508.00	= 13,116,365.64
	9-12 PUPILS	1,177.0 +	34.33	X	5,815.00	= 7,043,883.95
	ADULT EDUC. COURSES AT .1	25.4		X	5,815.00	= 147,701.00
	K-8 EQUIV. INSTR. PUPILS	1.000		X	5,508.00	= 5,508.00
	9-12 EQUIV. INSTR. PUPILS	1.500		X	5,815.00	= 8,722.50
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .5564	1,308.1	X .15	X	5,508.00	= 1,080,752.22
	9-12 DISADVANTAGED @ .5564	654.9	X .15	X	5,815.00	= 571,236.53
	K-8 LIMITED ENGLISH PROF.	2.0	X .700	X	5,508.00	= 7,711.20
	9-12 LIMITED ENGLISH PROF.	2.0	X .700	X	5,815.00	= 8,141.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	2,351.0		X	40.00	= 94,040.00
	9-12 STUDENT ASSESSMENT	1,177.0		X	40.00	= 47,080.00
	K-8 TECHNOLOGY RESOURCES	2,351.0		X	90.00	= 211,590.00
	9-12 TECHNOLOGY RESOURCES	1,177.0		X	273.00	= 321,321.00
	K-2 PUPILS	766.0	X .10	X	5,508.00	= 421,912.80
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 156,641.62
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					23,242,607.46
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					22,545,329.23
30	ADJUSTED TOTAL OPERATING ALLOCATION					22,545,329.23

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B. OTHER SUBSIDIZABLE COSTS

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31	GIFTED & TALENTED EXPENDITURES FOR 2006-07	166,822.00	X	102.90%	=	171,659.84
32	SPECIAL EDUCATION - EPS ALLOCATION					3,269,291.29
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2006-07	2,161,256.22	X	102.90%	=	2,223,932.65
35	TRANSPORTATION - EPS ALLOCATION					1,774,875.97
36	TRANSPORTATION (BUS PURCHASES) FOR 2007-08					192,701.59
39	TOTAL OTHER SUBSIDIZABLE COSTS					7,632,461.34
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					30,177,790.57

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C. DEBT SERVICE ALLOCATIONS

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41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST		
	SAD 17					
		11/01/08 NEW HEBRON ELEM SCH	228,838.00	75,441.65		304,279.65
		05/01/09 NEW HEBRON ELEM SCH	0.00	71,139.99		71,139.99
		11/01/08 HS ADDN	250,000.00	49,202.28		299,202.28
		05/01/09 HS ADDN	0.00	50,641.25		50,641.25
	SAD 17 NORWAY					
		11/01/08 HS ADDN 2ND ISSUE	300,000.00	75,978.27		375,978.27
		05/01/09 HS ADDN 2ND ISSUE	0.00	69,912.00		69,912.00
	SAD 17 PARIS					
		11/01/08 HIGH SCHOOL ADDITION	171,670.00	41,292.97		212,962.97
		05/01/09 HIGH SCHOOL ADDITION	0.00	43,805.01		43,805.01
	SAD 17					
		11/01/08 HS ADDITION LAST ISSUE	75,375.00	18,826.83		94,201.83
		05/01/09 HS ADDITION LAST ISSUE	0.00	19,721.97		19,721.97
	MSAD 17					
		11/01/08 NEW PARIS ELEM SCHOOL	546,421.00	214,197.20		760,618.20
		05/01/09 NEW PARIS ELEM SCHOOL	0.00	206,000.89		206,000.89
	SAD 17					
		11/01/08 ELEM ADDN	105,616.50	6,876.40		112,492.90
		05/01/09 ELEM ADDN	0.00	3,441.51		3,441.51
		11/01/08 REGION 11 FACILITY	178,760.00	35,181.59		213,941.59
		11/02/08 REGION 11 FACILITY	178,760.00	45,272.92		224,032.92
		11/03/08 REGION 11 FACILITY	148,276.00	35,665.89		183,941.89
		05/01/09 REGION 11 FACILITY	0.00	36,210.52		36,210.52
		05/02/09 REGION 11 FACILITY	0.00	41,658.23		41,658.23
		05/03/09 REGION 11 FACILITY	0.00	37,835.59		37,835.59
		11/01/08 2 ELEM SCHOOLS	336,697.00	0.00		336,697.00
		05/01/09 2 ELEM SCHOOLS	0.00	24,831.40		24,831.40

42	TOTAL PRINCIPAL & INTEREST	2,520,413.50	1,203,134.36	3,723,547.86
43	APPROVED LEASES FOR 2007-08 - S.A.D. 17			15,866.00
43A	APPROVED LEASE PURCHASES FOR 2007-08 - S.A.D. 17			0.00
44	INSURED VALUE FACTOR FOR 2006-07 - S.A.D. 17			0.00
47	TOTAL DEBT SERVICE ALLOCATION			3,739,413.86
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)			33,917,204.43

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION			TOTAL ALLOCATION	LOCAL CONTRIBUTION
<hr style="border-top: 1px dashed black;"/>				
	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+ DEBT ALLOCATION = TOWN ALLOCATION
HARRISON	395.5	11.31%	3,836,035.82	0.00 = 3,836,035.82
HEBRON	198.5	5.68%	1,926,497.21	0.00 = 1,926,497.21
NORWAY	671.5	19.21%	6,515,494.97	0.00 = 6,515,494.97
OTISFIELD	267.5	7.65%	2,594,666.14	0.00 = 2,594,666.14
OXFORD	642.5	18.38%	6,233,982.17	0.00 = 6,233,982.17
PARIS	779.5	22.30%	7,563,536.59	0.00 = 7,563,536.59
WATERFORD	258.5	7.40%	2,509,873.13	0.00 = 2,509,873.13
WEST PARIS	282.0	8.07%	2,737,118.40	0.00 = 2,737,118.40
 TOTAL	 3,495.5			 33,917,204.43

	2007 STATE VALUATION X	MILL EXPECTATION =	TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
HARRISON	433,400,000	6.790	2,942,786.00		3,836,035.82	2,942,786.00	20.72%	6.79M
HEBRON	65,800,000	6.790	446,782.00		1,926,497.21	446,782.00	3.15%	6.79M
NORWAY	369,650,000	6.790	2,509,923.50		6,515,494.97	2,509,923.50	17.67%	6.79M
OTISFIELD	251,950,000	6.790	1,710,740.50		2,594,666.14	1,710,740.50	12.04%	6.79M
OXFORD	375,100,000	6.790	2,546,929.00		6,233,982.17	2,546,929.00	17.93%	6.79M
PARIS	289,850,000	6.790	1,968,081.50		7,563,536.59	1,968,081.50	13.86%	6.79M
WATERFORD	212,750,000	6.790	1,444,572.50		2,509,873.13	1,444,572.50	10.17%	6.79M
WEST PARIS	93,500,000	6.790	634,865.00		2,737,118.40	634,865.00	4.46%	6.79M
 TOTAL	 2,092,000,000		 14,204,680.00		 33,917,204.43	 14,204,680.00	 100.00%	 6.79M

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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	33,917,204.43	14,204,680.00	19,712,524.43
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	33,917,204.43	14,204,680.00	19,712,524.43
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			25,112.80
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			19,737,637.23
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 41.88%	STATE SHARE % = 58.12%	
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 41.81%	STATE SHARE % = 58.19%	
63 FYI: 100% E.P.S. TOTAL ALLOCATION	34,614,482.66		

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

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	1,334,507.44	1,370,794.94	0.00	0.00
August	1,334,507.44	1,370,794.94	0.00	0.00
September	1,334,507.44	1,370,794.94	0.00	0.00
October	1,334,507.44	1,370,794.95	0.00	0.00
November	1,334,507.44	1,370,794.95	3,118,349.50	3,118,349.50
December	1,334,507.44	1,370,794.95	0.00	0.00
Janurary	1,334,507.44	1,385,444.09	0.00	0.00
February	1,334,507.44	1,276,325.48	0.00	0.00
March	1,334,507.44	1,276,325.48	0.00	0.00
April	1,334,507.44	1,276,325.48	0.00	0.00
May	1,334,507.44	1,276,325.48	605,198.36	605,198.36
June	1,334,507.53	1,298,573.69	0.00	0.00
Total	16,014,089.37	16,014,089.37	3,723,547.86	3,723,547.86