

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 17

2009-10

517 - 517

1. COMPUTATION OF E.P.S. RATES

		K-5	6-8	K-8	9-12	TOTAL
9	ATTENDING PUPILS (APRIL 2008)	1,529	786	2,315	1,127	3,442
10	ATTENDING PUPILS (OCTOBER 2008)	1,553	788	2,341	1,080	3,421
11	AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2008	1,541.0	787.0	2,328.0 ( 68%)	1,103.5 ( 32%)	3,431.5

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	90.6 (17:1)	49.2 (16:1)	73.6 (15:1)	=	213.4	/	245.9	=	.87 X	11437,406	=	6766,369	3184,174
B.	GUIDANCE	4.4 (350:1)	2.2 (350:1)	4.4 (250:1)	=	11.0	/	11.6	=	.95 X	593,535	=	383,423	180,435
C.	LIBRARIANS	1.9 (800:1)	1.0 (800:1)	1.4 (800:1)	=	4.3	/	2.9	=	1.48 X	141,933	=	142,841	67,220
D.	HEALTH	1.9 (800:1)	1.0 (800:1)	1.4 (800:1)	=	4.3	/	5.7	=	.75 X	263,988	=	134,634	63,357
E.	EDUCATION TECHS	15.4 (100:1)	7.9 (100:1)	4.4 (250:1)	=	27.7	/	30.8	=	.90 X	508,791	=	311,380	146,532
F.	LIBRARY TECHS	3.1 (500:1)	1.6 (500:1)	2.2 (500:1)	=	6.9	/	8.8	=	.78 X	137,195	=	72,768	34,244
G.	CLERICAL	7.7 (200:1)	3.9 (200:1)	5.5 (200:1)	=	17.1	/	28.8	=	.59 X	838,948	=	336,586	158,393
H.	SCHOOL ADMIN.	5.1 (305:1)	2.6 (305:1)	3.5 (315:1)	=	11.2	/	16.0	=	.70 X	1161,666	=	552,953	260,213

13	Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A.	Substitute Teachers -1/2 Day	35	35	81,480	38,623
B.	Supplies and Equipment	329	455	765,912	502,093
C.	Professional Development	56	56	130,368	61,796
D.	Instructional Leadership Support	23	23	53,544	25,381
E.	Co- and Extra-Curricular Student	32	108	74,496	119,178
F.	System Administration/Support	210	210	488,880	231,735
G.	Operations & Maintenance	962	1,143	2239,536	1261,301

14	Salary Benefits	Percentage	Elementary	Secondary
A.	Teachers, Guidance, Librarians & Health	19.00%	1411,181	664,085
B.	Education & Library Technicians	36.00%	138,293	65,079
C.	Clerical	29.00%	97,610	45,934
D.	School Administrators	14.00%	77,413	36,430

15	Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.94)	-630,415	-296,683
16	Adjustment for Title I Revenues	-342,063	-160,970

17	TOTALS	13287,188	6688,549
18	E.P.S. RATES	5,708	6,061

## COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 17

2009-10

517 - 517

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## A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	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		
	APRIL 2008	2,312.0	1,122.0	3,434.0		
	OCTOBER 2008	2,337.0	1,071.0	3,408.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	2,324.5 +	33.00	X	5,708.00	= 13,456,610.00
	9-12 PUPILS	1,096.5 +	70.83	X	6,061.00	= 7,075,187.13
	ADULT EDUC. COURSES AT .1	28.3		X	6,061.00	= 171,526.30
	K-8 EQUIV. INSTR. PUPILS	0.625		X	5,708.00	= 3,567.50
	9-12 EQUIV. INSTR. PUPILS	3.000		X	6,061.00	= 18,183.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .5888	1,368.7	X .15	X	5,708.00	= 1,171,880.94
	9-12 DISADVANTAGED @ .5888	645.6	X .15	X	6,061.00	= 586,947.24
	K-8 LIMITED ENGLISH PROF.	4.0	X .700	X	5,708.00	= 15,982.40
	9-12 LIMITED ENGLISH PROF.	2.0	X .700	X	6,061.00	= 8,485.40
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	2,324.5		X	41.00	= 95,304.50
	9-12 STUDENT ASSESSMENT	1,096.5		X	41.00	= 44,956.50
	K-8 TECHNOLOGY RESOURCES	2,324.5		X	93.00	= 216,178.50
	9-12 TECHNOLOGY RESOURCES	1,096.5		X	281.00	= 308,116.50
	K-2 PUPILS	762.0	X .10	X	5,708.00	= 434,949.60
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 153,094.47
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					23,760,969.98
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					23,048,140.88
30	ADJUSTED TOTAL OPERATING ALLOCATION					23,048,140.88

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 17

2009-10

517 - 517

B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2007-08	184,382.01	X	102.90%	=	189,729.09
32	SPECIAL EDUCATION - EPS ALLOCATION					3,019,349.42
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2007-08	2,304,560.03	X	102.90%	=	2,371,392.27
35	TRANSPORTATION - EPS ALLOCATION					1,939,068.45
36	TRANSPORTATION (BUS PURCHASES) FOR 2008-09					289,201.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					7,808,740.23
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					30,856,881.11

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST		
SAD 17						
	11/01/09	NEW HEBRON ELEM SCH	228,838.00	66,910.55		295,748.55
	05/01/10	NEW HEBRON ELEM SCH	0.00	66,563.23		66,563.23
	11/01/09	HS ADDN	250,000.00	50,508.53		300,508.53
	05/01/10	HS ADDN	0.00	43,755.00		43,755.00
SAD 17 NORWAY						
	11/01/09	HS ADDN 2ND ISSUE	300,000.00	68,227.73		368,227.73
	05/01/10	HS ADDN 2ND ISSUE	0.00	61,660.50		61,660.50
SAD 17 PARIS						
	11/01/09	HIGH SCHOOL ADDITION	171,670.00	37,696.41		209,366.41
	05/01/10	HIGH SCHOOL ADDITION	0.00	39,147.60		39,147.60
SAD 17						
	11/01/09	HS ADDITION LAST ISSUE	75,375.00	16,931.90		92,306.90
	05/01/10	HS ADDITION LAST ISSUE	0.00	17,402.95		17,402.95
MSAD 17						
	11/01/09	NEW PARIS ELEM SCHOOL	546,421.00	206,000.89		752,421.89
	05/01/10	NEW PARIS ELEM SCHOOL	0.00	197,804.57		197,804.57
SAD 17						
	11/01/09	ELEM ADDN	105,616.50	3,417.22		109,033.72
	11/01/09	REGION 11 FACILITY	178,420.00	36,046.92		214,466.92
	11/02/09	REGION 11 FACILITY	178,420.00	40,577.31		218,997.31
	11/03/09	REGION 11 FACILITY	147,994.00	32,497.50		180,491.50
	05/01/10	REGION 11 FACILITY	0.00	31,227.07		31,227.07
	05/02/10	REGION 11 FACILITY	0.00	36,671.55		36,671.55
	05/03/10	REGION 11 FACILITY	0.00	33,748.55		33,748.55
	11/01/09	2 ELEM SCHOOLS	336,697.00	0.00		336,697.00
	05/01/10	2 ELEM SCHOOLS	0.00	12,415.70		12,415.70

42	TOTAL PRINCIPAL & INTEREST	2,519,451.50	1,099,211.68	3,618,663.18
43	APPROVED LEASES FOR 2008-09 - S.A.D. 17			0.00
43A	APPROVED LEASE PURCHASES FOR 2008-09 - S.A.D. 17			0.00
44	INSURED VALUE FACTOR FOR 2007-08 - S.A.D. 17			0.00
47	TOTAL DEBT SERVICE ALLOCATION			3,618,663.18
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)			34,475,544.29

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 17

2009-10

517 - 517

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION					TOTAL ALLOCATION	LOCAL CONTRIBUTION
	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+ DEBT ALLOCATION	= TOWN ALLOCATION	
HARRISON	379.5	11.22%	3,868,156.07	0.00	3,868,156.07	
HEBRON	187.5	5.54%	1,909,945.15	0.00	1,909,945.15	
NORWAY	666.5	19.70%	6,791,682.23	0.00	6,791,682.23	
OTISFIELD	262.5	7.76%	2,675,302.24	0.00	2,675,302.24	
OXFORD	617.0	18.24%	6,288,339.28	0.00	6,288,339.28	
PARIS	730.5	21.59%	7,443,270.01	0.00	7,443,270.01	
WATERFORD	252.0	7.45%	2,568,428.05	0.00	2,568,428.05	
WEST PARIS	288.0	8.50%	2,930,421.26	0.00	2,930,421.26	
<b>TOTAL</b>	<b>3,383.5</b>				<b>34,475,544.29</b>	

	2008 STATE VALUATION X	MILL EXPECTATION	= TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
HARRISON	483,850,000	6.690	3,236,956.50		3,868,156.07	3,236,956.50	20.63%	6.69M
HEBRON	72,300,000	6.690	483,687.00		1,909,945.15	483,687.00	3.08%	6.69M
NORWAY	417,150,000	6.690	2,790,733.50		6,791,682.23	2,790,733.50	17.79%	6.69M
OTISFIELD	269,650,000	6.690	1,803,958.50		2,675,302.24	1,803,958.50	11.50%	6.69M
OXFORD	428,600,000	6.690	2,867,334.00		6,288,339.28	2,867,334.00	18.28%	6.69M
PARIS	331,300,000	6.690	2,216,397.00		7,443,270.01	2,216,397.00	14.13%	6.69M
WATERFORD	239,500,000	6.690	1,602,255.00		2,568,428.05	1,602,255.00	10.21%	6.69M
WEST PARIS	102,600,000	6.690	686,394.00		2,930,421.26	686,394.00	4.38%	6.69M
<b>TOTAL</b>	<b>2,344,950,000</b>		<b>15,687,715.50</b>		<b>34,475,544.29</b>	<b>15,687,715.50</b>	<b>100.00%</b>	<b>6.69M</b>

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A U G U S T A 04333

## COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 17

2009-10

517 - 517

E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
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49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	34,475,544.29	15,687,715.50	18,787,828.79
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	34,475,544.29	15,687,715.50	18,787,828.79
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
59C LESS AMOUNT TO BE PAID BY FEDERAL ARRA TITLE XIV STABILIZATION FUNDS			844,182.00
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			17,943,646.79
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 45.50%		STATE SHARE % = 54.50%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 47.95%		STATE SHARE % = 52.05%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	35,188,373.39		

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

2009-10

517 - 517

SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	1,193,748.63	1,244,275.64	0.00	0.00
August	1,193,748.63	1,244,275.64	0.00	0.00
September	1,193,748.63	1,244,275.64	0.00	0.00
October	1,193,748.63	1,244,275.64	0.00	0.00
November	1,193,748.63	1,239,180.46	3,078,266.46	3,078,266.46
December	1,193,748.63	1,239,180.46	0.00	0.00
Janurary	1,193,748.63	1,239,180.47	0.00	0.00
February	1,193,748.63	1,126,067.93	0.00	0.00
March	1,193,748.63	1,126,067.93	0.00	0.00
April	1,193,748.63	1,126,067.93	0.00	0.00
May	1,193,748.63	1,126,067.93	540,396.72	540,396.72
June	1,193,748.68	1,126,067.94	0.00	0.00
Total	14,324,983.61	14,324,983.61	3,618,663.18	3,618,663.18