

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

2007-08

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1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2006)	1,554	861	2,415	1,191	3,606
10 ATTENDING PUPILS (OCTOBER 2006)	1,596	782	2,378	1,269	3,647
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2006	1,575.0	821.5	2,396.5 (66%)	1,230.0 (34%)	3,626.5

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	92.6 (17:1)	51.3 (16:1)	82.0 (15:1)	=	225.9 /	255.9 =	=	.88 X	11232,129 =	=	6523,621	3360,653
B. GUIDANCE	4.5 (350:1)	2.3 (350:1)	4.9 (250:1)	=	11.7 /	10.6 =	=	1.10 X	519,305 =	=	377,016	194,220
C. LIBRARIANS	2.0 (800:1)	1.0 (800:1)	1.5 (800:1)	=	4.5 /	2.9 =	=	1.55 X	133,974 =	=	137,056	70,604
D. HEALTH	2.0 (800:1)	1.0 (800:1)	1.5 (800:1)	=	4.5 /	5.3 =	=	.85 X	234,927 =	=	131,794	67,894
E. EDUCATION TECHS	15.8 (100:1)	8.2 (100:1)	4.9 (250:1)	=	28.9 /	28.1 =	=	1.03 X	432,289 =	=	293,870	151,388
F. LIBRARY TECHS	3.2 (500:1)	1.6 (500:1)	2.5 (500:1)	=	7.3 /	8.1 =	=	.90 X	117,726 =	=	69,929	36,024
G. CLERICAL	7.9 (200:1)	4.1 (200:1)	6.2 (200:1)	=	18.2 /	28.0 =	=	.65 X	764,470 =	=	327,958	168,948
H. SCHOOL ADMIN.	5.2 (305:1)	2.7 (305:1)	3.9 (315:1)	=	11.8 /	15.0 =	=	.79 X	1033,328 =	=	538,777	277,552

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	33	33	79,085	40,590
B. Supplies and Equipment	311	430	745,312	528,900
C. Professional Development	52	52	124,618	63,960
D. Instructional Leadership Support	21	21	50,327	25,830
E. Co- and Extra-Curricular Student	30	102	71,895	125,460
F. System Administration/Support	359	356	860,344	437,880
G. Operations & Maintenance	956	1,136	2291,054	1397,280

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	1362,203	701,740
B. Education & Library Technicians	36.00%	130,968	67,468
C. Clerical	29.00%	95,108	48,995
D. School Administrators	14.00%	75,429	38,857

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.94)	-608,568	-313,495
16 Adjustment for Title I Revenues	-409,253	-210,827

17 TOTALS	13268,541	7279,919
18 E.P.S. RATES	5,537	5,919

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A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2004	2,481.0	1,208.0	3,689.0		
	OCTOBER 2004	2,401.0	1,243.0	3,644.0		
	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		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	2,397.0 +	14.33	X	5,537.00	= 13,351,534.21
	9-12 PUPILS	1,228.5 +	0.00	X	5,919.00	= 7,271,491.50
	ADULT EDUC. COURSES AT .1	16.9		X	5,919.00	= 100,031.10
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,537.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	4.000		X	5,919.00	= 23,676.00
WEIGHTED COUNTS	PUPILS	WEIGHTS	X	X		
	K-8 DISADVANTAGED @ .5346	1,281.4	X .15	X	5,537.00	= 1,064,266.77
	9-12 DISADVANTAGED @ .5346	656.8	X .15	X	5,919.00	= 583,139.88
	K-8 LIMITED ENGLISH PROF.	2.0	X .500	X	5,537.00	= 5,537.00
	9-12 LIMITED ENGLISH PROF.	1.0	X .500	X	5,919.00	= 2,959.50
TARGETED FUNDS	PUPILS	WEIGHTS	X	X		
	K-8 STUDENT ASSESSMENT	2,397.0		X	40.00	= 95,880.00
	9-12 STUDENT ASSESSMENT	1,228.5		X	40.00	= 49,140.00
	K-8 TECHNOLOGY RESOURCES	2,397.0		X	87.00	= 208,539.00
	9-12 TECHNOLOGY RESOURCES	1,228.5		X	265.00	= 325,552.50
	K-2 PUPILS	770.0	X .10	X	5,537.00	= 426,349.00
ISOLATED SMALL SCHOOL ADJUSTMENT						
	K-8 SMALL SCHOOL ADJUSTMENT					= 155,352.52
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
OPERATING ALLOCATION						23,663,448.98
OPERATING ALLOCATION WITH EPS TRANSITION AT 95.00 %						22,480,276.53
30	ADJUSTED TOTAL OPERATING ALLOCATION					22,480,276.53

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2005-06	165,616.00	X	102.90%	=	170,418.86
32	SPECIAL EDUCATION - EPS ALLOCATION					2,198,463.79
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2005-06	2,096,601.00	X	102.90%	=	2,157,402.43
35	TRANSPORTATION - EPS ALLOCATION					1,846,633.21
36	TRANSPORTATION (BUS PURCHASES) FOR 2006-07					226,318.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					6,599,236.29
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					29,079,512.82

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	11/01/07	NEW HEBRON ELEM SCH	228,838.00	40,460.58	269,298.58
	05/01/08	NEW HEBRON ELEM SCH	0.00	75,487.91	75,487.91
	11/01/07	HS ADDN	250,000.00	50,484.31	300,484.31
	05/01/08	HS ADDN	0.00	57,402.50	57,402.50
	11/01/07	HS ADDN 2ND ISSUE	300,000.00	49,876.13	349,876.13
	05/01/08	HS ADDN 2ND ISSUE	0.00	78,088.50	78,088.50
	11/01/07	HIGH SCHOOL ADDITION	171,670.00	42,455.89	214,125.89
	05/01/08	HIGH SCHOOL ADDITION	0.00	48,440.95	48,440.95
	11/01/07	HS ADDITION LAST ISSUE	75,375.00	23,511.83	98,886.83
	05/01/08	HS ADDITION LAST ISSUE	0.00	21,616.90	21,616.90
	11/01/07	NEW PARIS ELEM SCHOOL	546,421.00	230,180.03	776,601.03
	05/01/08	NEW PARIS ELEM SCHOOL	0.00	214,197.20	214,197.20
	11/01/07	ELEM ADDN	105,616.50	9,863.63	115,480.13
	05/01/08	ELEM ADDN	0.00	6,883.03	6,883.03
	11/01/07	REGION 11 FACILITY	506,079.00	103,296.31	609,375.31
	05/01/08	REGION 11 FACILITY	0.00	129,487.60	129,487.60
	11/01/07	2 ELEM SCHOOLS	336,697.00	0.00	336,697.00
	05/01/08	2 ELEM SCHOOLS	0.00	37,247.11	37,247.11
42	TOTAL PRINCIPAL & INTEREST		2,520,696.50	1,218,980.41	3,739,676.91
43	APPROVED LEASES FOR 2006-07				246,866.00
43A	APPROVED LEASE PURCHASES FOR 2006-07				123,160.65
44	INSURED VALUE FACTOR FOR 2005-06				0.00
47	TOTAL DEBT SERVICE ALLOCATION				4,109,703.56
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				33,189,216.38

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION					TOTAL ALLOCATION	LOCAL CONTRIBUTION				

	AVG. CAL. YEAR PUPILS		2006 STATE VALUATION X	MILL EXPECTATION =	LOCAL CONTRIBUTION	OR	TOTAL ALLOCATION			
HARRISON	412.0	11.42%	379,250,000	7.44	2,821,620.00		3,790,208.51	2,821,620.00	20.61%	7.44M
HEBRON	195.5	5.42%	61,050,000	7.44	454,212.00		1,798,855.53	454,212.00	3.32%	7.44M
NORWAY	713.0	19.76%	330,500,000	7.44	2,458,920.00		6,558,189.16	2,458,920.00	17.96%	7.44M
OTISFIELD	280.5	7.77%	230,400,000	7.44	1,714,176.00		2,578,802.11	1,714,176.00	12.52%	7.44M
OXFORD	691.5	19.16%	323,700,000	7.44	2,408,328.00		6,359,053.86	2,408,328.00	17.59%	7.44M
PARIS	766.0	21.22%	257,200,000	7.44	1,913,568.00		7,042,751.72	1,913,568.00	13.98%	7.44M
WATERFORD	266.0	7.37%	173,300,000	7.44	1,289,352.00		2,446,045.25	1,289,352.00	9.42%	7.44M
WEST PARIS	284.5	7.88%	84,500,000	7.44	628,680.00		2,615,310.25	628,680.00	4.60%	7.44M
TOTAL	3,609.0		1,839,900,000		13,688,856.00		33,189,216.39	13,688,856.00	100.00%	7.44M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	33,189,216.38	13,688,856.00	19,500,360.38
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	33,189,216.38	13,688,856.00	19,500,360.38
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
58F EPS TRANSITION ADJUSTMENT PER 20-A MRSA SECTION 15686			0.00
58G LIMITATION OF INCREASES ADJUSTMENT - 15%			0.00
59A MINIMUM TEACHER SALARY ADJUSTMENT			50,372.50
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			19,550,732.88
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):		LOCAL SHARE % = 41.24%	STATE SHARE % = 58.76%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):		LOCAL SHARE % = 41.09%	STATE SHARE % = 58.91%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	34,372,388.83		