

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 17

2006-07

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1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2005	1,532.0	868.5	2,400.5 ( 66%)	1,231.0 ( 34%)	3,631.5

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	90.1 (17:1)	54.3 (16:1)	82.1 (15:1)	= 226.5 / 250.3 =	.90 X	10493,245 =	6232,988	3210,933
B. GUIDANCE	4.4 (350:1)	2.5 (350:1)	4.9 (250:1)	= 11.8 / 10.2 =	1.16 X	460,842 =	352,821	181,756
C. LIBRARIANS	1.9 (800:1)	1.1 (800:1)	1.5 (800:1)	= 4.5 / 3.0 =	1.50 X	129,264 =	127,971	65,925
D. HEALTH	1.9 (800:1)	1.1 (800:1)	1.5 (800:1)	= 4.5 / 5.1 =	.88 X	208,767 =	121,252	62,463
E. EDUCATION TECHS	15.3 (100:1)	8.7 (100:1)	4.9 (250:1)	= 28.9 / 29.5 =	.98 X	472,802 =	305,808	157,538
F. LIBRARY TECHS	3.1 (500:1)	1.7 (500:1)	2.5 (500:1)	= 7.3 / 3.8 =	1.92 X	59,115 =	74,911	38,590
G. CLERICAL	7.7 (200:1)	4.3 (200:1)	6.2 (200:1)	= 18.2 / 26.4 =	.69 X	678,209 =	308,856	159,108
H. SCHOOL ADMIN.	5.0 (305:1)	2.8 (305:1)	3.9 (315:1)	= 11.7 / 12.9 =	.91 X	877,905 =	527,270	271,624

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	32	32	76,816	39,392
B. Supplies and Equipment	302	418	724,951	514,558
C. Professional Development	51	51	122,426	62,781
D. Instructional Leadership Support	20	20	48,010	24,620
E. Co- and Extra-Curricular Student	29	99	69,615	121,869
F. System Administration/Support	349	346	837,775	425,926
G. Operations & Maintenance	929	1,104	2230,065	1359,024

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	1298,656	669,005
B. Education & Library Technicians	36.00%	137,059	70,606
C. Clerical	29.00%	89,568	46,141
D. School Administrators	14.00%	73,818	38,027

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.94)	-583,667	-300,666
16 Adjustment for Title I Revenues	-396,147	-204,076

17 TOTALS	12780,820	7015,143
18 E.P.S. RATES	5,324	5,699

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A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2003	2,493.0	1,157.0	3,650.0		
	OCTOBER 2003	2,473.0	1,251.0	3,724.0		
	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		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X	SAU EPS RATES	
	K-8 PUPILS	2,396.0 +	44.00	X	5,324.00	= 12,990,560.00
	9-12 PUPILS	1,228.5 +	0.00	X	5,699.00	= 7,001,221.50
	ADULT EDUC. COURSES AT .1	20.1		X	5,699.00	= 114,549.90
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,324.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	4.000		X	5,699.00	= 22,796.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .4630	1,109.3	X .15	X	5,324.00	= 885,886.98
	9-12 DISADVANTAGED @ .4630	568.8	X .15	X	5,699.00	= 486,238.68
	K-8 LIMITED ENGLISH PROF.	6.0	X .500	X	5,324.00	= 15,972.00
	9-12 LIMITED ENGLISH PROF.	3.0	X .500	X	5,699.00	= 8,548.50
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	2,396.0		X	79.00	= 189,284.00
	9-12 STUDENT ASSESSMENT	1,228.5		X	79.00	= 97,051.50
	K-8 TECHNOLOGY RESOURCES	2,396.0		X	85.00	= 203,660.00
	9-12 TECHNOLOGY RESOURCES	1,228.5		X	258.00	= 316,953.00
	K-2 PUPILS	751.0	X .10	X	5,324.00	= 399,832.40
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 152,227.99
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					22,884,782.45
	OPERATING ALLOCATION WITH EPS TRANSITION AT 90.00 %					20,596,304.20
30	ADJUSTED TOTAL OPERATING ALLOCATION					20,596,304.20

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2004-05	176,382.00	X	102.40%	=	180,615.17
32	SPECIAL EDUCATION - EPS ALLOCATION					1,909,603.56
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2004-05	2,041,424.00	X	102.40%	=	2,090,418.18
35	TRANSPORTATION - EPS ALLOCATION					1,752,059.87
36	TRANSPORTATION (BUS PURCHASES) FOR 2005-06					136,332.06
39	TOTAL OTHER SUBSIDIZABLE COSTS					6,069,028.83
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					26,665,333.03

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	11/01/06	NEW HEBRON ELEM SCH	228,838.00	83,468.63	312,306.63
	05/01/07	NEW HEBRON ELEM SCH	0.00	79,606.99	79,606.99
	11/01/06	HS ADDN	250,000.00	68,682.05	318,682.05
	05/01/07	HS ADDN	0.00	64,038.75	64,038.75
	11/01/06	HS ADDN 2ND ISSUE	300,000.00	54,888.39	354,888.39
	05/01/07	HS ADDN 2ND ISSUE	0.00	86,115.00	86,115.00
	11/01/06	HIGH SCHOOL ADDITION	171,670.00	57,300.87	228,970.87
	05/01/07	HIGH SCHOOL ADDITION	0.00	53,076.90	53,076.90
	11/01/06	HS ADDITION LAST ISSUE	75,375.00	25,406.76	100,781.76
	05/01/07	HS ADDITION LAST ISSUE	0.00	23,511.83	23,511.83
	11/01/06	NEW PARIS ELEM SCHOOL	546,421.00	239,879.00	786,300.00
	05/01/07	NEW PARIS ELEM SCHOOL	0.00	230,180.03	230,180.03
	11/01/06	ELEM ADDN	105,616.50	13,033.13	118,649.63
	05/01/07	ELEM ADDN	0.00	10,113.31	10,113.31
	11/01/06	REGION 11 FACILITY	179,120.00	49,209.32	228,329.32
	11/02/06	REGION 11 FACILITY	179,120.00	32,772.03	211,892.03
	11/03/06	REGION 11 FACILITY	148,575.00	49,592.02	198,167.02
	05/01/07	REGION 11 FACILITY	0.00	45,882.48	45,882.48
	05/02/07	REGION 11 FACILITY	0.00	51,416.40	51,416.40
	05/03/07	REGION 11 FACILITY	0.00	45,936.32	45,936.32
	11/01/06	2 ELEM SCHOOLS	336,697.00	0.00	336,697.00
	05/01/07	2 ELEM SCHOOLS	0.00	49,662.81	49,662.81
42	TOTAL PRINCIPAL & INTEREST		2,521,432.50	1,413,773.02	3,935,205.52
43	APPROVED LEASES FOR 2005-06				230,366.00
43A	APPROVED LEASE PURCHASES FOR 2005-06				123,650.03
44	INSURED VALUE FACTOR FOR 2004-05				0.00

47	TOTAL DEBT SERVICE ALLOCATION	4,289,221.55
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)	30,954,554.58

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION					TOTAL ALLOCATION	LOCAL CONTRIBUTION				
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	AVG. CAL. YEAR PUPILS		2005 STATE VALUATION X	MILL EXPECTATION =	LOCAL CONTRIBUTION	OR	TOTAL ALLOCATION			
HARRISON	410.5	11.33%	351,750,000	7.60	2,673,300.00		3,507,151.03	2,673,300.00	21.16%	7.60M
HEBRON	188.5	5.20%	51,100,000	7.60	388,360.00		1,609,636.84	388,360.00	3.07%	7.60M
NORWAY	761.5	21.01%	298,850,000	7.60	2,271,260.00		6,503,551.92	2,271,260.00	17.98%	7.60M
OTISFIELD	301.0	8.30%	206,450,000	7.60	1,569,020.00		2,569,228.03	1,569,020.00	12.42%	7.60M
OXFORD	703.5	19.41%	289,950,000	7.60	2,203,620.00		6,008,279.04	2,203,620.00	17.44%	7.60M
PARIS	727.0	20.06%	238,900,000	7.60	1,815,640.00		6,209,483.65	1,815,640.00	14.37%	7.60M
WATERFORD	264.0	7.28%	149,000,000	7.60	1,132,400.00		2,253,491.57	1,132,400.00	8.96%	7.60M
WEST PARIS	268.5	7.41%	76,100,000	7.60	578,360.00		2,293,732.49	578,360.00	4.60%	7.60M
TOTAL	3,624.5		1,662,100,000		12,631,960.00		30,954,554.57	12,631,960.00	100.00%	7.60M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	30,954,554.58	12,631,960.00	18,322,594.58
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	30,954,554.58	12,631,960.00	18,322,594.58
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
58E TRANSITION ADJUSTMENTS PER CHAPTER 519 PART AAAA-11 (TIER 2) AND AAAA-22 & 23			0.00
58F EPS TRANSITION ADJUSTMENT PER 20-A MRSa SECTION 15686 AND SUB-SEC. 2 TIER 1			0.00
59A MINIMUM TEACHER SALARY ADJUSTMENT			2,916.00
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			18,325,510.58
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 40.81% STATE SHARE % = 59.19%			
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 40.80% STATE SHARE % = 59.20%			
63 FYI: 100% E.P.S. TOTAL ALLOCATION	33,243,032.83		