

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

JEFFERSON

2011-12

215 - 893

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2010)	106	80	186	0	186
10 ATTENDING PUPILS (OCTOBER 2010)	116	64	180	0	180
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2010	111.0	72.0	183.0 (100%)	0.0 ( 0%)	183.0

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	6.5 (17:1)	4.5 (16:1)	0.0 (15:1)	=	11.0 /	15.0 =	=	.73 X	816,603 =	=	596,120	0
B. GUIDANCE	0.3 (350:1)	0.2 (350:1)	0.0 (250:1)	=	0.5 /	0.8 =	=	.63 X	42,314 =	=	26,658	0
C. LIBRARIANS	0.1 (800:1)	0.1 (800:1)	0.0 (800:1)	=	0.2 /	0.0 =	=	.20 X	0 =	=	6,382	0
D. HEALTH	0.1 (800:1)	0.1 (800:1)	0.0 (800:1)	=	0.2 /	0.0 =	=	.20 X	0 =	=	8,201	0
E. EDUCATION TECHS	1.1 (100:1)	0.7 (100:1)	0.0 (250:1)	=	1.8 /	0.0 =	=	1.80 X	0 =	=	23,782	0
F. LIBRARY TECHS	0.2 (500:1)	0.1 (500:1)	0.0 (500:1)	=	0.3 /	1.0 =	=	.30 X	21,706 =	=	6,512	0
G. CLERICAL	0.6 (200:1)	0.4 (200:1)	0.0 (200:1)	=	1.0 /	1.7 =	=	.59 X	52,450 =	=	30,946	0
H. SCHOOL ADMIN.	0.4 (305:1)	0.2 (305:1)	0.0 (315:1)	=	0.6 /	1.0 =	=	.60 X	75,024 =	=	45,014	0

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	37	37	6,771	0
B. Supplies and Equipment	342	473	62,586	0
C. Professional Development	58	58	10,614	0
D. Instructional Leadership Support	24	24	4,392	0
E. Co- and Extra-Curricular Student	34	113	6,222	0
F. System Administration/Support	218	218	39,894	0
G. Operations & Maintenance	1,002	1,191	183,366	0

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	121,099	0
B. Education & Library Technicians	36.00%	10,906	0
C. Clerical	29.00%	8,974	0
D. School Administrators	14.00%	6,302	0

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.95)	-44,883	0
16 Adjustment for Title I Revenues	-51,139	0

17 TOTALS	1108,718	0
18 E.P.S. RATES	6,059	6,680

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## A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2008	201.0	131.0	332.0		
	OCTOBER 2008	198.0	130.0	328.0		
	APRIL 2009	198.0	126.0	324.0		
	OCTOBER 2009	186.0	125.0	311.0		
	APRIL 2010	187.0	126.0	313.0		
	OCTOBER 2010	182.0	128.0	310.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	184.5 +	7.50	X	6,059.00	= 1,163,328.00
	9-12 PUPILS	127.0 +	0.00	X	6,680.00	= 848,360.00
	ADULT EDUC. COURSES AT .1	0.2		X	6,680.00	= 1,336.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	6,059.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.125		X	6,680.00	= 835.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .5000	92.3	X .15	X	6,059.00	= 83,886.86
	9-12 DISADVANTAGED @ .5000	63.5	X .15	X	6,680.00	= 63,627.00
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	6,059.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	6,680.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	184.5		X	43.00	= 7,933.50
	9-12 STUDENT ASSESSMENT	127.0		X	43.00	= 5,461.00
	K-8 TECHNOLOGY RESOURCES	184.5		X	97.00	= 17,896.50
	9-12 TECHNOLOGY RESOURCES	127.0		X	293.00	= 37,211.00
	K-2 PUPILS	56.5	X .10	X	6,059.00	= 34,233.35
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					2,264,108.21
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					2,196,184.96
30	ADJUSTED TOTAL OPERATING ALLOCATION					2,196,184.96

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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					451,014.30
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2009-10	34,097.02	X	101.60%	=	34,642.57
35	TRANSPORTATION - EPS ALLOCATION					286,438.30
36	TRANSPORTATION (BUS PURCHASES) FOR 2010-11					74,000.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					846,095.17
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					3,042,280.13

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 C. DEBT SERVICE ALLOCATIONS  
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41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	JEFFERSON				
	11/01/11	NEW JEFFERSON ELEM SCHOOL	0.00	422,476.78	422,476.78
	05/01/12	NEW JEFFERSON ELEM SCHOOL	0.00	277,539.49	277,539.49
42	TOTAL PRINCIPAL & INTEREST		0.00	700,016.27	700,016.27
43	APPROVED LEASES FOR 2010-11 - JEFFERSON				0.00
43A	APPROVED LEASE PURCHASES FOR 2010-11 - JEFFERSON				0.00
44	INSURED VALUE FACTOR FOR 2009-10 - JEFFERSON				47,396.14
47	TOTAL DEBT SERVICE ALLOCATION				747,412.41
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				3,789,692.54

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	TOTAL ALLOCATION	LOCAL CONTRIBUTION																									
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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION																											
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	AVG. CAL. YEAR PUPILS	OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION																					
JEFFERSON	311.5 100.00%	3,789,692.54		0.00		3,789,692.54																					
TOTAL	311.5					3,789,692.54																					
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	2010 STATE VALUATION X	MILL EXPECTATION =	TOWN CONTRIBUTION	OR	TOWN ALLOCATION																						
JEFFERSON	379,100,000	7.470	2,831,877.00		3,789,692.54	2,831,877.00	100.00% 7.47M																				
TOTAL	379,100,000		2,831,877.00		3,789,692.54	2,831,877.00	100.00% 7.47M																				
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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION																								
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	3,789,692.54	2,831,877.00	957,815.54																								
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	3,789,692.54	2,831,877.00	957,815.54																								
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			11,943.44																								
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			945,872.10																								
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 74.73%	STATE SHARE % = 25.27%																									
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 75.04%	STATE SHARE % = 24.96%																									
63 FYI: 100% E.P.S. TOTAL ALLOCATION	3,857,615.79																										

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

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

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	20,487.98	21,483.27	0.00	0.00
August	20,487.98	21,483.27	0.00	0.00
September	20,487.98	21,483.27	0.00	0.00
October	20,487.98	21,483.27	0.00	0.00
November	20,487.98	21,483.27	422,476.78	422,476.78
December	20,487.98	21,483.27	0.00	0.00
Janurary	20,487.98	21,483.27	0.00	0.00
February	20,487.98	21,483.27	0.00	0.00
March	20,487.98	21,483.27	0.00	0.00
April	20,487.98	21,483.28	0.00	0.00
May	20,487.98	21,483.28	277,539.49	277,539.49
June	20,488.05	9,539.84	0.00	0.00
Total	245,855.83	245,855.83	700,016.27	700,016.27