

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

JEFFERSON

2008-09

215 - 132

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2007)	142	86	228	0	228
10 ATTENDING PUPILS (OCTOBER 2007)	127	84	211	0	211
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2007	134.5	85.0	219.5 (100%)	0.0 ( 0%)	219.5

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	7.9 (17:1)	5.3 (16:1)	0.0 (15:1)	=	13.2 /	20.6 =	=	.64 X	963,734 =	=	616,790	0
B. GUIDANCE	0.4 (350:1)	0.2 (350:1)	0.0 (250:1)	=	0.6 /	1.0 =	=	.60 X	53,600 =	=	32,160	0
C. LIBRARIANS	0.2 (800:1)	0.1 (800:1)	0.0 (800:1)	=	0.3 /	0.0 =	=	.30 X	0 =	=	8,933	0
D. HEALTH	0.2 (800:1)	0.1 (800:1)	0.0 (800:1)	=	0.3 /	0.4 =	=	.75 X	19,087 =	=	14,315	0
E. EDUCATION TECHS	1.3 (100:1)	0.9 (100:1)	0.0 (250:1)	=	2.2 /	0.0 =	=	2.20 X	0 =	=	27,124	0
F. LIBRARY TECHS	0.3 (500:1)	0.2 (500:1)	0.0 (500:1)	=	0.5 /	1.0 =	=	.50 X	20,107 =	=	10,054	0
G. CLERICAL	0.7 (200:1)	0.4 (200:1)	0.0 (200:1)	=	1.1 /	2.0 =	=	.55 X	54,877 =	=	30,182	0
H. SCHOOL ADMIN.	0.4 (305:1)	0.3 (305:1)	0.0 (315:1)	=	0.7 /	1.1 =	=	.64 X	75,699 =	=	48,447	0

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	34	34	7,463	0
B. Supplies and Equipment	320	442	70,240	0
C. Professional Development	54	54	11,853	0
D. Instructional Leadership Support	22	22	4,829	0
E. Co- and Extra-Curricular Student	31	105	6,805	0
F. System Administration/Support	204	204	44,778	0
G. Operations & Maintenance	935	1,111	205,233	0

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	127,718	0
B. Education & Library Technicians	36.00%	13,384	0
C. Clerical	29.00%	8,753	0
D. School Administrators	14.00%	6,783	0

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.95)	-47,605	0
16 Adjustment for Title I Revenues	-31,588	0

17 TOTALS	1216,649	0
18 E.P.S. RATES	5,543	6,176

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215 - 132

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## A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2005	244.0	117.0	361.0		
	OCTOBER 2005	231.0	129.0	360.0		
	APRIL 2006	242.0	121.0	363.0		
	OCTOBER 2006	227.0	133.0	360.0		
	APRIL 2007	226.0	130.0	356.0		
	OCTOBER 2007	211.0	134.0	345.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	218.5 +	11.66	X	5,543.00	= 1,275,776.88
	9-12 PUPILS	132.0 +	0.00	X	6,176.00	= 815,232.00
	ADULT EDUC. COURSES AT .1	0.2		X	6,176.00	= 1,235.20
	K-8 EQUIV. INSTR. PUPILS	0.750		X	5,543.00	= 4,157.25
	9-12 EQUIV. INSTR. PUPILS	0.000		X	6,176.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .3839	83.9	X .15	X	5,543.00	= 69,758.66
	9-12 DISADVANTAGED @ .3839	50.7	X .15	X	6,176.00	= 46,968.48
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	5,543.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	6,176.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	218.5		X	40.00	= 8,740.00
	9-12 STUDENT ASSESSMENT	132.0		X	40.00	= 5,280.00
	K-8 TECHNOLOGY RESOURCES	218.5		X	90.00	= 19,665.00
	9-12 TECHNOLOGY RESOURCES	132.0		X	273.00	= 36,036.00
	K-2 PUPILS	59.0	X .10	X	5,543.00	= 32,703.70
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					2,315,553.17
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					2,246,086.57
30	ADJUSTED TOTAL OPERATING ALLOCATION					2,246,086.57

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215 - 132

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B. OTHER SUBSIDIZABLE COSTS

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31	GIFTED & TALENTED EXPENDITURES FOR 2006-07	26,761.91	X	102.90%	=	27,538.01
32	SPECIAL EDUCATION - EPS ALLOCATION					605,940.89
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2006-07	17,597.69	X	102.90%	=	18,108.02
35	TRANSPORTATION - EPS ALLOCATION					227,565.76
36	TRANSPORTATION (BUS PURCHASES) FOR 2007-08					36,831.11
39	TOTAL OTHER SUBSIDIZABLE COSTS					915,983.79
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					3,162,070.36

C. DEBT SERVICE ALLOCATIONS

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41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
42	TOTAL PRINCIPAL & INTEREST		0.00	0.00	0.00
43	APPROVED LEASES FOR 2007-08 - JEFFERSON				2,955.96
43A	APPROVED LEASE PURCHASES FOR 2007-08 - JEFFERSON				0.00
44	INSURED VALUE FACTOR FOR 2006-07 - JEFFERSON				19,228.29
47	TOTAL DEBT SERVICE ALLOCATION				22,184.25
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				3,184,254.61

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215 - 132

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION	TOTAL ALLOCATION	LOCAL CONTRIBUTION	
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	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION
JEFFERSON	350.5 100.00%		3,184,254.61		0.00		3,184,254.61
TOTAL	350.5						3,184,254.61

		2007 STATE VALUATION X	MILL EXPECTATION	=	TOWN CONTRIBUTION	OR	TOWN ALLOCATION		
JEFFERSON		328,150,000	6.790		2,228,138.50		3,184,254.61	2,228,138.50	100.00% 6.79M
TOTAL		328,150,000			2,228,138.50		3,184,254.61	2,228,138.50	100.00% 6.79M

E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
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49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	3,184,254.61	2,228,138.50	956,116.11
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	3,184,254.61	2,228,138.50	956,116.11
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
60 ADJUSTED STATE CONTRIBUTION			956,116.11
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 69.97% STATE SHARE % = 30.03%		
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 69.97% STATE SHARE % = 30.03%		
63 FYI: 100% E.P.S. TOTAL ALLOCATION	3,253,721.21		

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215 - 132

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

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	79,676.34	86,239.34	0.00	0.00
August	79,676.34	86,239.34	0.00	0.00
September	79,676.34	0.00	0.00	0.00
October	79,676.34	172,478.68	0.00	0.00
November	79,676.34	86,239.34	0.00	0.00
December	79,676.34	86,239.34	0.00	0.00
Janurary	79,676.34	86,239.34	0.00	0.00
February	79,676.34	70,488.14	0.00	0.00
March	79,676.34	70,488.14	0.00	0.00
April	79,676.34	70,488.15	0.00	0.00
May	79,676.34	70,488.15	0.00	0.00
June	79,676.37	70,488.15	0.00	0.00
Total	956,116.11	956,116.11	0.00	0.00