

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

JEFFERSON

2007-08

215 - 132

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2006)	148	90	238	0	238
10 ATTENDING PUPILS (OCTOBER 2006)	117	82	199	0	199
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2006	132.5	86.0	218.5 (100%)	0.0 ( 0%)	218.5

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	7.8 (17:1)	5.4 (16:1)	0.0 (15:1)	=	13.2 /	21.0 =	=	.63 X	940,232 =	=	592,346	0
B. GUIDANCE	0.4 (350:1)	0.2 (350:1)	0.0 (250:1)	=	0.6 /	1.0 =	=	.60 X	47,365 =	=	28,419	0
C. LIBRARIANS	0.2 (800:1)	0.1 (800:1)	0.0 (800:1)	=	0.3 /	0.0 =	=	.30 X	0 =	=	8,826	0
D. HEALTH	0.2 (800:1)	0.1 (800:1)	0.0 (800:1)	=	0.3 /	0.4 =	=	.75 X	18,549 =	=	13,912	0
E. EDUCATION TECHS	1.3 (100:1)	0.9 (100:1)	0.0 (250:1)	=	2.2 /	0.0 =	=	2.20 X	0 =	=	26,673	0
F. LIBRARY TECHS	0.3 (500:1)	0.2 (500:1)	0.0 (500:1)	=	0.5 /	2.0 =	=	.25 X	36,085 =	=	9,021	0
G. CLERICAL	0.7 (200:1)	0.4 (200:1)	0.0 (200:1)	=	1.1 /	2.4 =	=	.46 X	65,132 =	=	29,961	0
H. SCHOOL ADMIN.	0.4 (305:1)	0.3 (305:1)	0.0 (315:1)	=	0.7 /	1.0 =	=	.70 X	68,038 =	=	47,627	0

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	33	33	7,211	0
B. Supplies and Equipment	311	430	67,954	0
C. Professional Development	52	52	11,362	0
D. Instructional Leadership Support	21	21	4,589	0
E. Co- and Extra-Curricular Student	30	102	6,555	0
F. System Administration/Support	359	356	78,442	0
G. Operations & Maintenance	956	1,136	208,886	0

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	122,266	0
B. Education & Library Technicians	36.00%	12,850	0
C. Clerical	29.00%	8,689	0
D. School Administrators	14.00%	6,668	0

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.95)	-45,723	0
16 Adjustment for Title I Revenues	-33,678	0

17 TOTALS	1212,855	0
18 E.P.S. RATES	5,551	6,204

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A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2004	243.0	121.0	364.0		
	OCTOBER 2004	230.0	117.0	347.0		
	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		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	234.5 +	1.66	X	5,551.00	= 1,310,924.16
	9-12 PUPILS	127.0 +	0.00	X	6,204.00	= 787,908.00
	ADULT EDUC. COURSES AT .1	0.2		X	6,204.00	= 1,240.80
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,551.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	6,204.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .4273	100.2	X .15	X	5,551.00	= 83,431.53
	9-12 DISADVANTAGED @ .4273	54.3	X .15	X	6,204.00	= 50,531.58
	K-8 LIMITED ENGLISH PROF.	0.0	X .500	X	5,551.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .500	X	6,204.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	234.5		X	40.00	= 9,380.00
	9-12 STUDENT ASSESSMENT	127.0		X	40.00	= 5,080.00
	K-8 TECHNOLOGY RESOURCES	234.5		X	87.00	= 20,401.50
	9-12 TECHNOLOGY RESOURCES	127.0		X	265.00	= 33,655.00
	K-2 PUPILS	67.5	X .10	X	5,551.00	= 37,469.25
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					2,340,021.82
	OPERATING ALLOCATION WITH EPS TRANSITION AT 95.00 %					2,223,020.72
30	ADJUSTED TOTAL OPERATING ALLOCATION					2,223,020.72

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2005-06	13,985.90	X	102.90%	=	14,391.49
32	SPECIAL EDUCATION - EPS ALLOCATION					543,671.70
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2005-06	16,625.54	X	102.90%	=	17,107.68
35	TRANSPORTATION - EPS ALLOCATION					212,231.66
36	TRANSPORTATION (BUS PURCHASES) FOR 2006-07					46,793.45
39	TOTAL OTHER SUBSIDIZABLE COSTS					834,195.98
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					3,057,216.70

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE NAME OF PROJECT	PRINCIPAL		INTEREST	
42	TOTAL PRINCIPAL & INTEREST	0.00		0.00	0.00
43	APPROVED LEASES FOR 2006-07				0.00
43A	APPROVED LEASE PURCHASES FOR 2006-07				23,871.02
44	INSURED VALUE FACTOR FOR 2005-06				75,024.95
47	TOTAL DEBT SERVICE ALLOCATION				98,895.97
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				3,156,112.67

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL. YEAR PUPILS	2006 STATE VALUATION X	MILL EXPECTATION =	LOCAL CONTRIBUTION	OR	TOTAL ALLOCATION	LOCAL CONTRIBUTION	100.00%	7.44M
JEFFERSON	361.5	100.00%	276,700,000	7.44	2,058,648.00	3,156,112.67	2,058,648.00	100.00%	7.44M
TOTAL	361.5		276,700,000		2,058,648.00	3,156,112.67	2,058,648.00	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	3,156,112.67	2,058,648.00	1,097,464.67
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	3,156,112.67	2,058,648.00	1,097,464.67
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			4,006.00
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			1,101,470.67
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):		LOCAL SHARE % = 65.23%	STATE SHARE % = 34.77%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):		LOCAL SHARE % = 65.10%	STATE SHARE % = 34.90%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	3,273,113.77		