

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

JAY

2008-09

214 - 239

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2007)	365	196	561	277	838
10 ATTENDING PUPILS (OCTOBER 2007)	341	176	517	267	784
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2007	353.0	186.0	539.0 ( 66%)	272.0 ( 34%)	811.0

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	20.8 (17:1)	11.6 (16:1)	18.1 (15:1)	=	50.5 /	69.2 =		.73 X	3284,926 =		1582,677	815,319
B. GUIDANCE	1.0 (350:1)	0.5 (350:1)	1.1 (250:1)	=	2.6 /	3.0 =		.87 X	131,618 =		75,575	38,933
C. LIBRARIANS	0.4 (800:1)	0.2 (800:1)	0.3 (800:1)	=	0.9 /	1.0 =		.90 X	46,156 =		27,416	14,124
D. HEALTH	0.4 (800:1)	0.2 (800:1)	0.3 (800:1)	=	0.9 /	1.0 =		.90 X	42,316 =		25,135	12,949
E. EDUCATION TECHS	3.5 (100:1)	1.9 (100:1)	1.1 (250:1)	=	6.5 /	5.0 =		1.30 X	86,154 =		73,920	38,080
F. LIBRARY TECHS	0.7 (500:1)	0.4 (500:1)	0.5 (500:1)	=	1.6 /	1.9 =		.84 X	34,021 =		18,861	9,717
G. CLERICAL	1.8 (200:1)	0.9 (200:1)	1.4 (200:1)	=	4.1 /	6.0 =		.68 X	170,703 =		76,611	39,467
H. SCHOOL ADMIN.	1.2 (305:1)	0.6 (305:1)	0.9 (315:1)	=	2.7 /	3.9 =		.69 X	271,802 =		123,778	63,765

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	34	34	18,326	9,248
B. Supplies and Equipment	320	442	172,480	120,224
C. Professional Development	54	54	29,106	14,688
D. Instructional Leadership Support	22	22	11,858	5,984
E. Co- and Extra-Curricular Student	31	105	16,709	28,560
F. System Administration/Support	204	204	109,956	55,488
G. Operations & Maintenance	935	1,111	503,965	302,192

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	325,053	167,452
B. Education & Library Technicians	36.00%	33,401	17,207
C. Clerical	29.00%	22,217	11,445
D. School Administrators	14.00%	17,329	8,927

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.96)	-96,811	-49,865
16 Adjustment for Title I Revenues	-134,632	-69,355

17 TOTALS	3032,928	1654,547
18 E.P.S. RATES	5,627	6,083

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2005	549.0	306.0	855.0		
	OCTOBER 2005	540.0	281.0	821.0		
	APRIL 2006	523.0	273.0	796.0		
	OCTOBER 2006	560.0	277.0	837.0		
	APRIL 2007	560.0	270.0	830.0		
	OCTOBER 2007	514.0	264.0	778.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	537.0 +	4.00	X	5,627.00	= 3,044,207.00
	9-12 PUPILS	267.0 +	11.50	X	6,083.00	= 1,694,115.50
	ADULT EDUC. COURSES AT .1	0.9		X	6,083.00	= 5,474.70
	K-8 EQUIV. INSTR. PUPILS	1.000		X	5,627.00	= 5,627.00
	9-12 EQUIV. INSTR. PUPILS	3.750		X	6,083.00	= 22,811.25
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .4319	231.9	X .15	X	5,627.00	= 195,735.20
	9-12 DISADVANTAGED @ .4319	115.3	X .15	X	6,083.00	= 105,205.49
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	5,627.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	2.0	X .700	X	6,083.00	= 8,516.20
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	537.0		X	40.00	= 21,480.00
	9-12 STUDENT ASSESSMENT	267.0		X	40.00	= 10,680.00
	K-8 TECHNOLOGY RESOURCES	537.0		X	90.00	= 48,330.00
	9-12 TECHNOLOGY RESOURCES	267.0		X	273.00	= 72,891.00
	K-2 PUPILS	191.5	X .10	X	5,627.00	= 107,757.05
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					5,342,830.39
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					5,182,545.47
30	ADJUSTED TOTAL OPERATING ALLOCATION					5,182,545.47

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B. OTHER SUBSIDIZABLE COSTS

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31	GIFTED & TALENTED EXPENDITURES FOR 2006-07	59,258.00	X	102.90%	=	60,976.48
32	SPECIAL EDUCATION - EPS ALLOCATION					1,070,096.42
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2006-07	0.00	X	102.90%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					349,136.60
36	TRANSPORTATION (BUS PURCHASES) FOR 2007-08					37,641.87
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,517,851.37
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					6,700,396.84

C. DEBT SERVICE ALLOCATIONS

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41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	JAY				
	11/01/08	MIDDLE SCHOOL ADDN	420,000.00	101,025.57	521,025.57
	05/01/09	MIDDLE SCHOOL ADDN	0.00	107,171.40	107,171.40
42	TOTAL PRINCIPAL & INTEREST		420,000.00	208,196.97	628,196.97
43	APPROVED LEASES FOR 2007-08 - JAY				0.00
43A	APPROVED LEASE PURCHASES FOR 2007-08 - JAY				0.00
44	INSURED VALUE FACTOR FOR 2006-07 - JAY				0.00
47	TOTAL DEBT SERVICE ALLOCATION				628,196.97
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				7,328,593.81

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION	TOTAL ALLOCATION	LOCAL CONTRIBUTION																					
<table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">AVG. CAL. YEAR PUPILS</th> <th style="text-align: left;">100.00%</th> <th style="text-align: left;">OPERATING ALLOCATION</th> <th style="text-align: center;">+</th> <th style="text-align: left;">DEBT ALLOCATION</th> <th style="text-align: center;">=</th> <th style="text-align: left;">TOWN ALLOCATION</th> </tr> </thead> <tbody> <tr> <td>JAY</td> <td>804.0</td> <td>7,328,593.81</td> <td></td> <td>0.00</td> <td></td> <td>7,328,593.81</td> </tr> <tr> <td>TOTAL</td> <td>804.0</td> <td></td> <td></td> <td></td> <td></td> <td>7,328,593.81</td> </tr> </tbody> </table>	AVG. CAL. YEAR PUPILS	100.00%	OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION	JAY	804.0	7,328,593.81		0.00		7,328,593.81	TOTAL	804.0					7,328,593.81		
AVG. CAL. YEAR PUPILS	100.00%	OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION																	
JAY	804.0	7,328,593.81		0.00		7,328,593.81																	
TOTAL	804.0					7,328,593.81																	

JAY	2007 STATE VALUATION	822,500,000	MILL EXPECTATION	6.790	=	TOWN CONTRIBUTION	OR	TOWN ALLOCATION	5,584,775.00	100.00%	6.79M
TOTAL	822,500,000		5,584,775.00			7,328,593.81		5,584,775.00	100.00%	6.79M	

E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	7,328,593.81	5,584,775.00	1,743,818.81
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	7,328,593.81	5,584,775.00	1,743,818.81
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 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			1,743,818.81
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):			LOCAL SHARE % = 76.21% STATE SHARE % = 23.79%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):			LOCAL SHARE % = 76.21% STATE SHARE % = 23.79%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	7,488,878.73		

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	92,968.48	109,418.48	0.00	0.00
August	92,968.48	109,418.48	0.00	0.00
September	92,968.48	109,418.48	0.00	0.00
October	92,968.48	109,418.48	0.00	0.00
November	92,968.48	109,418.49	521,025.57	521,025.57
December	92,968.48	109,418.49	0.00	0.00
Janurary	92,968.48	109,418.49	0.00	0.00
February	92,968.48	69,938.49	0.00	0.00
March	92,968.48	69,938.49	0.00	0.00
April	92,968.48	69,938.49	0.00	0.00
May	92,968.48	69,938.49	107,171.40	107,171.40
June	92,968.56	69,938.49	0.00	0.00
Total	1,115,621.84	1,115,621.84	628,196.97	628,196.97