

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

JONESBORO

2008-09

216 - 102

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2007)	35	24	59	0	59
10 ATTENDING PUPILS (OCTOBER 2007)	33	28	61	0	61
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2007	34.0	26.0	60.0 (100%)	0.0 ( 0%)	60.0

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	2.0 (17:1)	1.6 (16:1)	0.0 (15:1)	=	3.6 /	6.0 =	=	.60 X	299,567 =	=	179,740	0
B. GUIDANCE	0.1 (350:1)	0.1 (350:1)	0.0 (250:1)	=	0.2 /	0.0 =	=	.20 X	0 =	=	5,956	0
C. LIBRARIANS	0.0 (800:1)	0.0 (800:1)	0.0 (800:1)	=	0.0 /	0.2 =	=	.00 X	6,372 =	=	0	0
D. HEALTH	0.0 (800:1)	0.0 (800:1)	0.0 (800:1)	=	0.0 /	0.0 =	=	.00 X	0 =	=	0	0
E. EDUCATION TECHS	0.3 (100:1)	0.3 (100:1)	0.0 (250:1)	=	0.6 /	1.0 =	=	.60 X	13,943 =	=	8,366	0
F. LIBRARY TECHS	0.1 (500:1)	0.1 (500:1)	0.0 (500:1)	=	0.2 /	0.0 =	=	.20 X	0 =	=	2,642	0
G. CLERICAL	0.2 (200:1)	0.1 (200:1)	0.0 (200:1)	=	0.3 /	0.0 =	=	.30 X	0 =	=	7,006	0
H. SCHOOL ADMIN.	0.1 (305:1)	0.1 (305:1)	0.0 (315:1)	=	0.2 /	0.3 =	=	.67 X	19,253 =	=	12,900	0

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	34	34	2,040	0
B. Supplies and Equipment	320	442	19,200	0
C. Professional Development	54	54	3,240	0
D. Instructional Leadership Support	22	22	1,320	0
E. Co- and Extra-Curricular Student	31	105	1,860	0
F. System Administration/Support	204	204	12,240	0
G. Operations & Maintenance	935	1,111	56,100	0

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	35,282	0
B. Education & Library Technicians	36.00%	3,963	0
C. Clerical	29.00%	2,032	0
D. School Administrators	14.00%	1,806	0

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.84)	-41,877	0
16 Adjustment for Title I Revenues	-29,348	0

17 TOTALS	284,466	0
18 E.P.S. RATES	4,741	5,984

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## A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2005	64.0	36.0	100.0		
	OCTOBER 2005	60.0	39.0	99.0		
	APRIL 2006	57.0	38.0	95.0		
	OCTOBER 2006	60.0	34.0	94.0		
	APRIL 2007	59.0	33.0	92.0		
	OCTOBER 2007	61.0	32.0	93.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	60.0 +	0.16	X	4,741.00	= 285,218.56
	9-12 PUPILS	32.5 +	0.00	X	5,984.00	= 194,480.00
	ADULT EDUC. COURSES AT .1	0.0		X	5,984.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.125		X	4,741.00	= 592.63
	9-12 EQUIV. INSTR. PUPILS	0.000		X	5,984.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .5082	30.5	X .15	X	4,741.00	= 21,690.08
	9-12 DISADVANTAGED @ .5082	16.5	X .15	X	5,984.00	= 14,810.40
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	4,741.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	5,984.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	60.0		X	40.00	= 2,400.00
	9-12 STUDENT ASSESSMENT	32.5		X	40.00	= 1,300.00
	K-8 TECHNOLOGY RESOURCES	60.0		X	90.00	= 5,400.00
	9-12 TECHNOLOGY RESOURCES	32.5		X	273.00	= 8,872.50
	K-2 PUPILS	16.5	X .10	X	4,741.00	= 7,822.65
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 39,110.76
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					581,697.58
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					564,246.65
30	ADJUSTED TOTAL OPERATING ALLOCATION					564,246.65

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B. OTHER SUBSIDIZABLE COSTS

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31	GIFTED & TALENTED EXPENDITURES FOR 2006-07	0.00	X	102.90%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					106,679.65
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2006-07	0.00	X	102.90%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					44,703.06
36	TRANSPORTATION (BUS PURCHASES) FOR 2007-08					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					151,382.71
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					715,629.36

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 - JONESBORO				0.00
43A	APPROVED LEASE PURCHASES FOR 2007-08 - JONESBORO				0.00
44	INSURED VALUE FACTOR FOR 2006-07 - JONESBORO				3,412.85
47	TOTAL DEBT SERVICE ALLOCATION				3,412.85
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				719,042.21

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION	TOTAL ALLOCATION	LOCAL CONTRIBUTION	
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	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION
JONESBORO	92.5 100.00%		719,042.21		0.00		719,042.21
TOTAL	92.5						719,042.21

		2007 STATE VALUATION X	MILL EXPECTATION =	TOWN CONTRIBUTION	OR	TOWN ALLOCATION		
JONESBORO		53,100,000	6.790	360,549.00		719,042.21	360,549.00	100.00% 6.79M
TOTAL		53,100,000		360,549.00		719,042.21	360,549.00	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	719,042.21	360,549.00	358,493.21
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	719,042.21	360,549.00	358,493.21
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			125.00
59B REGIONALIZATION AND EFFICIENCY ASSISTANCE			0.00
60 ADJUSTED STATE CONTRIBUTION			358,618.21
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 50.14% STATE SHARE % = 49.86%		
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 50.13% STATE SHARE % = 49.87%		
63 FYI: 100% E.P.S. TOTAL ALLOCATION	736,493.14		

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

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	29,884.85	30,936.43	0.00	0.00
August	29,884.85	30,936.43	0.00	0.00
September	29,884.85	30,936.43	0.00	0.00
October	29,884.85	30,936.43	0.00	0.00
November	29,884.85	30,936.43	0.00	0.00
December	29,884.85	30,936.43	0.00	0.00
Janurary	29,884.85	31,009.37	0.00	0.00
February	29,884.85	28,398.05	0.00	0.00
March	29,884.85	28,398.05	0.00	0.00
April	29,884.85	28,398.05	0.00	0.00
May	29,884.85	28,398.05	0.00	0.00
June	29,884.86	28,398.06	0.00	0.00
Total	358,618.21	358,618.21	0.00	0.00