

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

JAY

2010-11

214 - 239

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2009)	353	167	520	244	764
10 ATTENDING PUPILS (OCTOBER 2009)	367	153	520	251	771
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2009	360.0	160.0	520.0 (68%)	247.5 (32%)	767.5

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	21.2 (17:1)	10.0 (16:1)	16.5 (15:1)	=	47.7 /	60.7 =	=	.79 X	3138,721 =	=	1686,121	793,469
B. GUIDANCE	1.0 (350:1)	0.5 (350:1)	1.0 (250:1)	=	2.5 /	3.7 =	=	.68 X	167,059 =	=	77,248	36,352
C. LIBRARIANS	0.5 (800:1)	0.2 (800:1)	0.3 (800:1)	=	1.0 /	1.0 =	=	1.00 X	54,022 =	=	36,735	17,287
D. HEALTH	0.5 (800:1)	0.2 (800:1)	0.3 (800:1)	=	1.0 /	1.0 =	=	1.00 X	44,631 =	=	30,349	14,282
E. EDUCATION TECHS	3.6 (100:1)	1.6 (100:1)	1.0 (250:1)	=	6.2 /	6.0 =	=	1.03 X	111,464 =	=	78,069	36,739
F. LIBRARY TECHS	0.7 (500:1)	0.3 (500:1)	0.5 (500:1)	=	1.5 /	1.9 =	=	.79 X	33,656 =	=	18,080	8,508
G. CLERICAL	1.8 (200:1)	0.8 (200:1)	1.2 (200:1)	=	3.8 /	5.0 =	=	.76 X	148,764 =	=	76,881	36,180
H. SCHOOL ADMIN.	1.2 (305:1)	0.5 (305:1)	0.8 (315:1)	=	2.5 /	2.8 =	=	.89 X	214,065 =	=	129,552	60,966

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	36	36	18,720	8,910
B. Supplies and Equipment	337	466	175,240	115,335
C. Professional Development	57	57	29,640	14,108
D. Instructional Leadership Support	24	24	12,480	5,940
E. Co- and Extra-Curricular Student	33	111	17,160	27,473
F. System Administration/Support	215	215	111,800	53,213
G. Operations & Maintenance	986	1,172	512,720	290,070

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	347,786	163,664
B. Education & Library Technicians	36.00%	34,614	16,289
C. Clerical	29.00%	22,295	10,492
D. School Administrators	14.00%	18,137	8,535

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.96)	-102,983	-48,466
16 Adjustment for Title I Revenues	-141,256	-66,473

17 TOTALS	3189,387	1602,871
18 E.P.S. RATES	6,133	6,476

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2007	560.0	270.0	830.0		
	OCTOBER 2007	514.0	264.0	778.0		
	APRIL 2008	525.0	245.0	770.0		
	OCTOBER 2008	525.0	252.0	777.0		
	APRIL 2009	516.0	243.0	759.0		
	OCTOBER 2009	517.0	250.0	767.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	516.5 +	9.66	X	6,133.00	= 3,226,939.28
	9-12 PUPILS	246.5 +	7.50	X	6,476.00	= 1,644,904.00
	ADULT EDUC. COURSES AT .1	7.1		X	6,476.00	= 45,979.60
	K-8 EQUIV. INSTR. PUPILS	0.875		X	6,133.00	= 5,366.38
	9-12 EQUIV. INSTR. PUPILS	0.375		X	6,476.00	= 2,428.50
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .5261	271.7	X .15	X	6,133.00	= 249,950.42
	9-12 DISADVANTAGED @ .5261	129.7	X .15	X	6,476.00	= 125,990.58
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	6,133.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	1.0	X .700	X	6,476.00	= 4,533.20
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	516.5		X	42.00	= 21,693.00
	9-12 STUDENT ASSESSMENT	246.5		X	42.00	= 10,353.00
	K-8 TECHNOLOGY RESOURCES	516.5		X	95.00	= 49,067.50
	9-12 TECHNOLOGY RESOURCES	246.5		X	288.00	= 70,992.00
	K-2 PUPILS	197.5	X .10	X	6,133.00	= 121,126.75
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					5,579,324.21
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					5,411,944.48
30	ADJUSTED TOTAL OPERATING ALLOCATION					5,411,944.48

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2008-09	56,185.37	X	102.50%	=	57,590.00
32	SPECIAL EDUCATION - EPS ALLOCATION					956,333.81
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2008-09	0.00	X	102.50%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					387,624.32
36	TRANSPORTATION (BUS PURCHASES) FOR 2009-10					28,789.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,430,337.13
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					6,842,281.61

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	JAY				
	11/01/10	MIDDLE SCHOOL ADDN	420,000.00	84,103.90	504,103.90
	05/01/11	MIDDLE SCHOOL ADDN	0.00	84,172.20	84,172.20
42	TOTAL PRINCIPAL & INTEREST		420,000.00	168,276.10	588,276.10
43	APPROVED LEASES FOR 2009-10 - JAY				0.00
43A	APPROVED LEASE PURCHASES FOR 2009-10 - JAY				0.00
44	INSURED VALUE FACTOR FOR 2008-09 - JAY				0.00
47	TOTAL DEBT SERVICE ALLOCATION				588,276.10
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				7,430,557.71

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL. YEAR PUPILS	100.00%	OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION	TOTAL ALLOCATION	LOCAL CONTRIBUTION
JAY	763.0	100.00%	7,430,557.71		0.00		7,430,557.71		
TOTAL	763.0						7,430,557.71		

	2009 STATE VALUATION X	MILL EXPECTATION	=	TOWN CONTRIBUTION	OR	TOWN ALLOCATION	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION	
JAY	939,650,000	6.960		6,539,964.00		7,430,557.71	6,539,964.00	100.00%	6.96M	
TOTAL	939,650,000			6,539,964.00		7,430,557.71	6,539,964.00	100.00%	6.96M	
NON-CONFORMING UNIT ADJUSTMENT, 2% OF LOCAL CONTRIBUTION								130,799.28		
NON-CONFORMING UNIT ADJUSTMENT, ONE HALF SYSTEM ADMIN.								93,435.78		
TOTAL LOCAL CONTRIBUTION FOR NON-CONFORMING UNIT								6,764,199.06	103.43%	7.20M

E. TOTALS AND ADJUSTMENTS

	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	7,430,557.71	6,764,199.06	666,358.65
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	7,430,557.71	6,764,199.06	666,358.65
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
59C LESS AMOUNT TO BE PAID BY FEDERAL ARRA TITLE XIV STABILIZATION FUNDS			479,221.50
60 ADJUSTED STATE CONTRIBUTION			187,137.15
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 91.03%	STATE SHARE % = 8.97%	
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 97.48%	STATE SHARE % = 2.52%	
63 FYI: 100% E.P.S. TOTAL ALLOCATION	7,597,937.44		

F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN	TOTAL ALLOCATION	LOCAL CONTRIBUTION	PERCENT	MILLS
JAY	7,430,557.71	6,764,199.06	100.00%	0.00
TOTAL	7,430,557.71	6,764,199.06	100.00%	0.00

S T A T E O F M A I N E
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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	0.00	0.00	15,594.76	15,594.76
August	0.00	0.00	15,594.76	15,594.76
September	0.00	0.00	15,594.76	15,594.76
October	0.00	0.00	15,594.76	15,594.76
November	0.00	0.00	15,594.76	15,594.76
December	0.00	0.00	15,594.76	15,594.76
Janurary	0.00	0.00	15,594.76	15,594.76
February	0.00	0.00	15,594.76	15,594.76
March	0.00	0.00	15,594.76	15,594.76
April	0.00	0.00	15,594.76	15,594.77
May	0.00	0.00	15,594.76	15,594.77
June	0.00	0.00	15,594.79	15,594.77
Total	0.00	0.00	187,137.15	187,137.15