

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

JEFFERSON

2012-13

215 - 893

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2011)	118	62	180	0	180
10 ATTENDING PUPILS (OCTOBER 2011)	126	59	185	0	185
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2011	122.0	60.5	182.5 (100%)	0.0 ( 0%)	182.5

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	7.2 (17:1)	3.8 (16:1)	0.0 (15:1)	=	11.0 /	14.3 =		.77 X	790,743 =		608,872	0
B. GUIDANCE	0.4 (315:1)	0.2 (315:1)	0.0 (225:1)	=	0.6 /	0.9 =		.67 X	49,554 =		33,201	0
C. LIBRARIANS	0.2 (720:1)	0.1 (720:1)	0.0 (720:1)	=	0.3 /	0.0 =		.30 X	0 =		9,679	0
D. HEALTH	0.2 (720:1)	0.1 (720:1)	0.0 (720:1)	=	0.3 /	0.0 =		.30 X	0 =		12,437	0
E. EDUCATION TECHS	1.4 (090:1)	0.7 (090:1)	0.0 (225:1)	=	2.1 /	4.0 =		.53 X	81,419 =		43,152	0
F. LIBRARY TECHS	0.3 (450:1)	0.1 (450:1)	0.0 (450:1)	=	0.4 /	1.0 =		.40 X	21,945 =		8,778	0
G. CLERICAL	0.7 (180:1)	0.3 (180:1)	0.0 (180:1)	=	1.0 /	1.7 =		.59 X	53,786 =		31,734	0
H. SCHOOL ADMIN.	0.4 (275:1)	0.2 (275:1)	0.0 (284:1)	=	0.6 /	1.0 =		.60 X	75,850 =		45,510	0

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	37	37	6,753	0
B. Supplies and Equipment	346	478	63,145	0
C. Professional Development	59	59	10,768	0
D. Instructional Leadership Support	24	24	4,380	0
E. Co- and Extra-Curricular Student	34	114	6,205	0
F. System Administration/Support	220	220	40,150	0
G. Operations & Maintenance	1,013	1,204	184,873	0

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	126,196	0
B. Education & Library Technicians	36.00%	18,695	0
C. Clerical	29.00%	9,203	0
D. School Administrators	14.00%	6,371	0

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.95)	-40,005	0
16 Adjustment for Title I Revenues	-34,680	0

17 TOTALS	1195,416	0
18 E.P.S. RATES	6,550	6,771

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## A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2009	198.0	126.0	324.0		
	OCTOBER 2009	186.0	125.0	311.0		
	APRIL 2010	187.0	126.0	313.0		
	OCTOBER 2010	182.0	128.0	310.0		
	APRIL 2011	183.0	115.0	298.0		
	OCTOBER 2011	189.0	112.0	301.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	186.0 +	1.50	X	6,550.00	= 1,228,125.00
	9-12 PUPILS	113.5 +	0.00	X	6,771.00	= 768,508.50
	ADULT EDUC. COURSES AT .1	0.3		X	6,771.00	= 2,031.30
	K-8 EQUIV. INSTR. PUPILS	0.125		X	6,550.00	= 818.75
	9-12 EQUIV. INSTR. PUPILS	0.000		X	6,771.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .5132	95.5	X .15	X	6,550.00	= 93,828.75
	9-12 DISADVANTAGED @ .5132	58.2	X .15	X	6,771.00	= 59,110.83
	K-8 LIMITED ENGLISH PROF.	1.0	X .700	X	6,550.00	= 4,585.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	6,771.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	186.0		X	43.00	= 7,998.00
	9-12 STUDENT ASSESSMENT	113.5		X	43.00	= 4,880.50
	K-8 TECHNOLOGY RESOURCES	186.0		X	98.00	= 18,228.00
	9-12 TECHNOLOGY RESOURCES	113.5		X	296.00	= 33,596.00
	K-2 PUPILS	65.0	X .10	X	6,550.00	= 42,575.00
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					2,264,285.63
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					2,196,357.06
30	ADJUSTED TOTAL OPERATING ALLOCATION					2,196,357.06

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B. OTHER SUBSIDIZABLE COSTS

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31	GIFTED & TALENTED EXPENDITURES FOR 2010-11	19,161.73	X	101.10%	=	19,372.51
32	SPECIAL EDUCATION - EPS ALLOCATION					487,260.75
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2010-11	35,610.01	X	101.10%	=	36,001.72
35	TRANSPORTATION - EPS ALLOCATION					289,589.12
36	TRANSPORTATION (BUS PURCHASES) FOR 2011-12					75,860.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					908,084.10
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					3,104,441.16

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C. DEBT SERVICE ALLOCATIONS

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41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	JEFFERSON				
	11/01/12	NEW JEFFERSON ELEM SCHOOL	695,613.85	277,539.49	973,153.34
	05/01/13	NEW JEFFERSON ELEM SCHOOL	0.00	257,975.35	257,975.35
42	TOTAL PRINCIPAL & INTEREST		695,613.85	535,514.84	1,231,128.69
43	APPROVED LEASES FOR 2011-12 - JEFFERSON				0.00
43A	APPROVED LEASE PURCHASES FOR 2011-12 - JEFFERSON				0.00
44	INSURED VALUE FACTOR FOR 2010-11 - JEFFERSON				47,086.42
47	TOTAL DEBT SERVICE ALLOCATION				1,278,215.11
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				4,382,656.27

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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
JEFFERSON	299.5 100.00%		4,382,656.27		0.00		4,382,656.27
TOTAL	299.5						4,382,656.27

		2011 STATE VALUATION X	MILL EXPECTATION	=	TOWN CONTRIBUTION	OR	TOWN ALLOCATION		
JEFFERSON		350,600,000	7.800		2,734,680.00		4,382,656.27	2,734,680.00	100.00% 7.80M
TOTAL		350,600,000			2,734,680.00		4,382,656.27	2,734,680.00	100.00% 7.80M

E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
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49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	4,382,656.27	2,734,680.00	1,647,976.27
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	4,382,656.27	2,734,680.00	1,647,976.27
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
59D BUS REFURBISHING ADJUSTMENT			0.00
59E LESS MAINECARE SEED - PRIVATE			47,955.27
59E LESS MAINECARE SEED - PUBLIC			0.00
60 ADJUSTED STATE CONTRIBUTION			1,600,021.00
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 62.40%	STATE SHARE % = 37.60%	
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 63.49%	STATE SHARE % = 36.51%	
63 FYI: 100% E.P.S. TOTAL ALLOCATION	4,450,584.84		