

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

MOOSABEC CSD

2008-09

917 - 103

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2007)	0	0	0	80	80
10 ATTENDING PUPILS (OCTOBER 2007)	0	0	0	84	84
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2007	0.0	0.0	0.0 (0%)	82.0 (100%)	82.0

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	0.0 (17:1)	0.0 (16:1)	5.5 (15:1)	=	5.5 /	8.0 =	=	.69 X	364,186 =	=	0	251,288
B. GUIDANCE	0.0 (350:1)	0.0 (350:1)	0.3 (250:1)	=	0.3 /	0.0 =	=	.30 X	0 =	=	0	8,933
C. LIBRARIANS	0.0 (800:1)	0.0 (800:1)	0.1 (800:1)	=	0.1 /	0.0 =	=	.10 X	0 =	=	0	2,978
D. HEALTH	0.0 (800:1)	0.0 (800:1)	0.1 (800:1)	=	0.1 /	0.0 =	=	.10 X	0 =	=	0	3,826
E. EDUCATION TECHS	0.0 (100:1)	0.0 (100:1)	0.3 (250:1)	=	0.3 /	0.0 =	=	.30 X	0 =	=	0	3,699
F. LIBRARY TECHS	0.0 (500:1)	0.0 (500:1)	0.2 (500:1)	=	0.2 /	0.0 =	=	.20 X	0 =	=	0	2,642
G. CLERICAL	0.0 (200:1)	0.0 (200:1)	0.4 (200:1)	=	0.4 /	1.0 =	=	.40 X	27,555 =	=	0	11,022
H. SCHOOL ADMIN.	0.0 (305:1)	0.0 (305:1)	0.3 (315:1)	=	0.3 /	0.9 =	=	.33 X	57,759 =	=	0	19,060

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	34	34	0	2,788
B. Supplies and Equipment	320	442	0	36,244
C. Professional Development	54	54	0	4,428
D. Instructional Leadership Support	22	22	0	1,804
E. Co- and Extra-Curricular Student	31	105	0	8,610
F. System Administration/Support	204	204	0	16,728
G. Operations & Maintenance	935	1,111	0	91,102

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	0	50,735
B. Education & Library Technicians	36.00%	0	2,283
C. Clerical	29.00%	0	3,196
D. School Administrators	14.00%	0	2,668

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.84)	0	-58,418
16 Adjustment for Title I Revenues	0	0

17 TOTALS	0	465,615
18 E.P.S. RATES	0	5,678

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2005	0.0	84.0	84.0		
	OCTOBER 2005	0.0	82.0	82.0		
	APRIL 2006	0.0	83.0	83.0		
	OCTOBER 2006	0.0	82.0	82.0		
	APRIL 2007	0.0	79.0	79.0		
	OCTOBER 2007	0.0	84.0	84.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	0.0 +	0.00	X	0.00	= 0.00
	9-12 PUPILS	81.5 +	0.83	X	5,678.00	= 467,469.74
	ADULT EDUC. COURSES AT .1	0.0		X	5,678.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	0.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.125		X	5,678.00	= 709.75
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .6273	0.0	X .15	X	0.00	= 0.00
	9-12 DISADVANTAGED @ .6273	51.1	X .15	X	5,678.00	= 43,521.87
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	0.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	5,678.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	0.0		X	40.00	= 0.00
	9-12 STUDENT ASSESSMENT	81.5		X	40.00	= 3,260.00
	K-8 TECHNOLOGY RESOURCES	0.0		X	90.00	= 0.00
	9-12 TECHNOLOGY RESOURCES	81.5		X	273.00	= 22,249.50
	K-2 PUPILS	0.0	X .10	X	0.00	= 0.00
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 119,048.52
	OPERATING ALLOCATION					656,259.38
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					636,571.59
30	ADJUSTED TOTAL OPERATING ALLOCATION					636,571.59

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2006-07	43,796.94	X	102.90%	=	45,067.05
32	SPECIAL EDUCATION - EPS ALLOCATION					70,469.87
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2006-07	0.00	X	102.90%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					15,878.47
36	TRANSPORTATION (BUS PURCHASES) FOR 2007-08					30,688.30
39	TOTAL OTHER SUBSIDIZABLE COSTS					162,103.69
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					798,675.28

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 2007-08 - MOOSABEC CSD				0.00
43A	APPROVED LEASE PURCHASES FOR 2007-08 - MOOSABEC CSD				0.00
44	INSURED VALUE FACTOR FOR 2006-07 - MOOSABEC CSD				0.00
47	TOTAL DEBT SERVICE ALLOCATION				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				798,675.28

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION				TOTAL ALLOCATION	LOCAL CONTRIBUTION			
	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+ DEBT ALLOCATION	= TOWN ALLOCATION			
BEALS	29.0 36.25%		289,519.79	0.00	289,519.79			
JONESPORT	51.0 63.75%		509,155.49	0.00	509,155.49			
TOTAL	80.0				798,675.28			
		2007 STATE VALUATION X	MILL EXPECTATION =	TOWN CONTRIBUTION	OR TOWN ALLOCATION			
BEALS		21,742,080	6.790	147,628.72	289,519.79	147,628.72	29.91%	6.79M
JONESPORT		50,961,120	6.790	346,026.00	509,155.49	346,026.00	70.09%	6.79M
TOTAL		72,703,200		493,654.72	798,675.28	493,654.72	100.00%	6.79M
E. TOTALS AND ADJUSTMENTS				TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION		
49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			798,675.28	493,654.72	305,020.56		
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			798,675.28	493,654.72	305,020.56		
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					1,237.00		
59B	REGIONALIZATION AND EFFICIENCY ASSISTANCE					0.00		
60	ADJUSTED STATE CONTRIBUTION					306,257.56		
61	LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):			LOCAL SHARE % = 61.81%	STATE SHARE % = 38.19%			
62	ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):			LOCAL SHARE % = 61.65%	STATE SHARE % = 38.35%			
63	FYI: 100% E.P.S. TOTAL ALLOCATION			818,363.07				

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	25,521.46	26,872.44	0.00	0.00
August	25,521.46	26,872.44	0.00	0.00
September	25,521.46	26,872.44	0.00	0.00
October	25,521.46	26,872.44	0.00	0.00
November	25,521.46	26,872.44	0.00	0.00
December	25,521.46	26,872.44	0.00	0.00
Janurary	25,521.46	27,594.00	0.00	0.00
February	25,521.46	23,485.78	0.00	0.00
March	25,521.46	23,485.78	0.00	0.00
April	25,521.46	23,485.78	0.00	0.00
May	25,521.46	23,485.79	0.00	0.00
June	25,521.50	23,485.79	0.00	0.00
Total	306,257.56	306,257.56	0.00	0.00