

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

BEALS

2008-09

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1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2007)	30	22	52	0	52
10 ATTENDING PUPILS (OCTOBER 2007)	28	22	50	0	50
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2007	29.0	22.0	51.0 (100%)	0.0 (0%)	51.0

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	1.7 (17:1)	1.4 (16:1)	0.0 (15:1)	=	3.1 /	5.1 =	=	.61 X	233,458 =	=	142,409	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 /	0.0 =	=	.00 X	0 =	=	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)	0.2 (100:1)	0.0 (250:1)	=	0.5 /	1.0 =	=	.50 X	19,667 =	=	9,834	0
F. LIBRARY TECHS	0.1 (500:1)	0.0 (500:1)	0.0 (500:1)	=	0.1 /	0.0 =	=	.10 X	0 =	=	1,321	0
G. CLERICAL	0.1 (200:1)	0.1 (200:1)	0.0 (200:1)	=	0.2 /	0.0 =	=	.20 X	0 =	=	4,670	0
H. SCHOOL ADMIN.	0.1 (305:1)	0.1 (305:1)	0.0 (315:1)	=	0.2 /	0.1 =	=	2.00 X	6,418 =	=	12,836	0

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	34	34	1,734	0
B. Supplies and Equipment	320	442	16,320	0
C. Professional Development	54	54	2,754	0
D. Instructional Leadership Support	22	22	1,122	0
E. Co- and Extra-Curricular Student	31	105	1,581	0
F. System Administration/Support	204	204	10,404	0
G. Operations & Maintenance	935	1,111	47,685	0

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	28,189	0
B. Education & Library Technicians	36.00%	4,016	0
C. Clerical	29.00%	1,354	0
D. School Administrators	14.00%	1,797	0

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.84)	-34,258	0
16 Adjustment for Title I Revenues	-33,832	0

17 TOTALS	225,890	0
18 E.P.S. RATES	4,429	0

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A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2005	58.0	0.0	58.0		
	OCTOBER 2005	56.0	0.0	56.0		
	APRIL 2006	55.0	0.0	55.0		
	OCTOBER 2006	49.0	0.0	49.0		
	APRIL 2007	52.0	0.0	52.0		
	OCTOBER 2007	49.0	0.0	49.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	50.5 +	2.66	X	4,429.00	= 235,445.64
	9-12 PUPILS	0.0 +	0.00	X	0.00	= 0.00
	ADULT EDUC. COURSES AT .1	0.0		X	0.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.125		X	4,429.00	= 553.63
	9-12 EQUIV. INSTR. PUPILS	0.000		X	4,429.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .6735	34.0	X .15	X	4,429.00	= 22,587.90
	9-12 DISADVANTAGED @ .6735	0.0	X .15	X	0.00	= 0.00
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	4,429.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	0.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	50.5		X	40.00	= 2,020.00
	9-12 STUDENT ASSESSMENT	0.0		X	40.00	= 0.00
	K-8 TECHNOLOGY RESOURCES	50.5		X	90.00	= 4,545.00
	9-12 TECHNOLOGY RESOURCES	0.0		X	273.00	= 0.00
	K-2 PUPILS	15.0	X .10	X	4,429.00	= 6,643.50
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 32,038.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					303,833.67
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					294,718.65
30	ADJUSTED TOTAL OPERATING ALLOCATION					294,718.65

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2006-07	2,000.00	X	102.90%	=	2,058.00
32	SPECIAL EDUCATION - EPS ALLOCATION					76,947.01
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2006-07	0.00	X	102.90%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					20,804.71
36	TRANSPORTATION (BUS PURCHASES) FOR 2007-08					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					99,809.72
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					394,528.37

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 - BEALS				0.00
43A	APPROVED LEASE PURCHASES FOR 2007-08 - BEALS				0.00
44	INSURED VALUE FACTOR FOR 2006-07 - BEALS				0.00
47	TOTAL DEBT SERVICE ALLOCATION				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				394,528.37

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION				TOTAL ALLOCATION	LOCAL CONTRIBUTION	
BEALS	AVG. CAL. YEAR PUPILS	OPERATING ALLOCATION	+ DEBT ALLOCATION	= TOWN ALLOCATION		
	50.5 100.00%	394,528.37	0.00	394,528.37		
TOTAL	50.5			394,528.37		
BEALS		2007 STATE VALUATION X MILL EXPECTATION	= TOWN CONTRIBUTION	OR TOWN ALLOCATION	LOCAL CONTRIBUTION STATE CONTRIBUTION	
		37,857,920 6.790	257,055.28	394,528.37	257,055.28 100.00% 6.79M	
TOTAL		37,857,920	257,055.28	394,528.37	257,055.28 100.00% 6.79M	
E. TOTALS AND ADJUSTMENTS				TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			394,528.37	257,055.28	137,473.09
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			394,528.37	257,055.28	137,473.09
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					75.00
59B	REGIONALIZATION AND EFFICIENCY ASSISTANCE					0.00
60	ADJUSTED STATE CONTRIBUTION					137,548.09
61	LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):			LOCAL SHARE % = 65.16%	STATE SHARE % = 34.84%	
62	ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):			LOCAL SHARE % = 65.14%	STATE SHARE % = 34.86%	
63	FYI: 100% E.P.S. TOTAL ALLOCATION			403,643.39		

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	11,462.34	12,213.24	0.00	0.00
August	11,462.34	12,213.25	0.00	0.00
September	11,462.34	12,213.25	0.00	0.00
October	11,462.34	12,213.25	0.00	0.00
November	11,462.34	12,213.25	0.00	0.00
December	11,462.34	12,213.25	0.00	0.00
Janurary	11,462.34	12,225.75	0.00	0.00
February	11,462.34	10,408.57	0.00	0.00
March	11,462.34	10,408.57	0.00	0.00
April	11,462.34	10,408.57	0.00	0.00
May	11,462.34	10,408.57	0.00	0.00
June	11,462.35	10,408.57	0.00	0.00
Total	137,548.09	137,548.09	0.00	0.00