

S T A T E O F M A I N E
D E P A R T M E N T O F E D U C A T I O N
A U G U S T A 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

BEALS

2011-12

031 - 103

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2010)	26	12	38	0	38
10 ATTENDING PUPILS (OCTOBER 2010)	35	12	47	0	47
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2010	30.5	12.0	42.5 (100%)	0.0 (0%)	42.5

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	1.8 (17:1)	0.8 (16:1)	0.0 (15:1)	=	2.6 /	5.8 =	=	.45 X	290,421 =	=	130,689	0
B. GUIDANCE	0.1 (350:1)	0.0 (350:1)	0.0 (250:1)	=	0.1 /	0.0 =	=	.10 X	0 =	=	3,191	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)	0.1 (100:1)	0.0 (250:1)	=	0.4 /	0.3 =	=	1.33 X	6,323 =	=	8,410	0
F. LIBRARY TECHS	0.1 (500:1)	0.0 (500:1)	0.0 (500:1)	=	0.1 /	0.0 =	=	.10 X	0 =	=	1,416	0
G. CLERICAL	0.2 (200:1)	0.1 (200:1)	0.0 (200:1)	=	0.3 /	0.0 =	=	.30 X	0 =	=	7,507	0
H. SCHOOL ADMIN.	0.1 (305:1)	0.0 (305:1)	0.0 (315:1)	=	0.1 /	0.0 =	=	.10 X	0 =	=	6,877	0

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	37	37	1,573	0
B. Supplies and Equipment	342	473	14,535	0
C. Professional Development	58	58	2,465	0
D. Instructional Leadership Support	24	24	1,020	0
E. Co- and Extra-Curricular Student	34	113	1,445	0
F. System Administration/Support	218	218	9,265	0
G. Operations & Maintenance	1,002	1,191	42,585	0

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	25,437	0
B. Education & Library Technicians	36.00%	3,537	0
C. Clerical	29.00%	2,177	0
D. School Administrators	14.00%	963	0

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.84)	-30,684	0
16 Adjustment for Title I Revenues	-28,750	0

17 TOTALS	203,656	0
18 E.P.S. RATES	4,792	0

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2008	47.0	0.0	47.0		
	OCTOBER 2008	36.0	0.0	36.0		
	APRIL 2009	37.0	0.0	37.0		
	OCTOBER 2009	38.0	0.0	38.0		
	APRIL 2010	35.0	0.0	35.0		
	OCTOBER 2010	46.0	0.0	46.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	40.5 +	0.00	X	4,792.00	= 194,076.00
	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	4,792.00	= 599.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	4,792.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .7174	29.1	X .15	X	4,792.00	= 20,917.08
	9-12 DISADVANTAGED @ .7174	0.0	X .15	X	0.00	= 0.00
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	4,792.00	= 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	40.5		X	43.00	= 1,741.50
	9-12 STUDENT ASSESSMENT	0.0		X	43.00	= 0.00
	K-8 TECHNOLOGY RESOURCES	40.5		X	97.00	= 3,928.50
	9-12 TECHNOLOGY RESOURCES	0.0		X	293.00	= 0.00
	K-2 PUPILS	16.5	X .10	X	4,792.00	= 7,906.80
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					229,168.88
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					222,293.81
30	ADJUSTED TOTAL OPERATING ALLOCATION					222,293.81

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2009-10	907.88	X	101.60%	=	922.41
32	SPECIAL EDUCATION - EPS ALLOCATION					62,062.54
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2009-10	0.00	X	101.60%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					13,180.81
36	TRANSPORTATION (BUS PURCHASES) FOR 2010-11					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					76,165.76
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					298,459.57

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 2010-11 - BEALS				0.00
43A	APPROVED LEASE PURCHASES FOR 2010-11 - BEALS				0.00
44	INSURED VALUE FACTOR FOR 2009-10 - BEALS				0.00
47	TOTAL DEBT SERVICE ALLOCATION				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				298,459.57

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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		
	40.5 100.00%	298,459.57	0.00	298,459.57		
TOTAL	40.5			298,459.57		
BEALS	2010 STATE VALUATION	MILL EXPECTATION	TOWN CONTRIBUTION	TOWN ALLOCATION	LOCAL CONTRIBUTION STATE CONTRIBUTION	
	37,680,000	7.500	282,600.00	298,459.57	282,600.00 100.00% 7.50M	
TOTAL	37,680,000		282,600.00	298,459.57	282,600.00 100.00% 7.50M	
	NON-CONFORMING UNIT ADJUSTMENT, 2% OF LOCAL CONTRIBUTION				5,652.00	
	NON-CONFORMING UNIT ADJUSTMENT, ONE HALF SYSTEM ADMIN.				5,083.76	
	TOTAL LOCAL CONTRIBUTION FOR NON-CONFORMING UNIT				293,335.76 103.80% 7.78M	
E. TOTALS AND ADJUSTMENTS				TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			298,459.57	293,335.76	5,123.81
49B	ADJUSTMENT FOR 30% OF SPECIAL EDUCATION COSTS X NON-CONFORMING UNIT ADJ. @ .50				4,185.57-	4,185.57
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			298,459.57	289,150.19	9,309.38
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
59E	LESS MAINECARE SEED					0.00
60	ADJUSTED STATE CONTRIBUTION					9,309.38
61	LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):			LOCAL SHARE % = 98.28%	STATE SHARE % = 1.72%	
62	ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):			LOCAL SHARE % = 96.88%	STATE SHARE % = 3.12%	
63	FYI: 100% E.P.S. TOTAL ALLOCATION			305,334.64		

***** WARRANT ARTICLE *****

F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN	TOTAL ALLOCATION	LOCAL CONTRIBUTION	PERCENT	MILLS
BEALS	298,459.57	289,150.19	100.00%	7.67
TOTAL	298,459.57	289,150.19	100.00%	7.67

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	775.78	775.78	0.00	0.00
August	775.78	775.78	0.00	0.00
September	775.78	775.78	0.00	0.00
October	775.78	775.78	0.00	0.00
November	775.78	775.78	0.00	0.00
December	775.78	775.78	0.00	0.00
Janurary	775.78	775.78	0.00	0.00
February	775.78	775.78	0.00	0.00
March	775.78	775.78	0.00	0.00
April	775.78	775.78	0.00	0.00
May	775.78	775.79	0.00	0.00
June	775.80	775.79	0.00	0.00
Total	9,309.38	9,309.38	0.00	0.00