

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

WALES

2008-09

448 - 044

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2007)	110	57	167	0	167
10 ATTENDING PUPILS (OCTOBER 2007)	107	57	164	0	164
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2007	108.5	57.0	165.5 (100%)	0.0 (0%)	165.5

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	6.4 (17:1)	3.6 (16:1)	0.0 (15:1)	=	10.0 /	11.6 =	=	.86 X	555,182 =	=	477,457	0
B. GUIDANCE	0.3 (350:1)	0.2 (350:1)	0.0 (250:1)	=	0.5 /	0.7 =	=	.71 X	32,309 =	=	22,939	0
C. LIBRARIANS	0.1 (800:1)	0.1 (800:1)	0.0 (800:1)	=	0.2 /	0.0 =	=	.20 X	0 =	=	5,956	0
D. HEALTH	0.1 (800:1)	0.1 (800:1)	0.0 (800:1)	=	0.2 /	1.0 =	=	.20 X	42,316 =	=	8,463	0
E. EDUCATION TECHS	1.1 (100:1)	0.6 (100:1)	0.0 (250:1)	=	1.7 /	0.0 =	=	1.70 X	0 =	=	20,959	0
F. LIBRARY TECHS	0.2 (500:1)	0.1 (500:1)	0.0 (500:1)	=	0.3 /	1.0 =	=	.30 X	20,254 =	=	6,076	0
G. CLERICAL	0.5 (200:1)	0.3 (200:1)	0.0 (200:1)	=	0.8 /	1.0 =	=	.80 X	25,220 =	=	20,176	0
H. SCHOOL ADMIN.	0.4 (305:1)	0.2 (305:1)	0.0 (315:1)	=	0.6 /	1.0 =	=	.60 X	67,094 =	=	40,256	0

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	34	34	5,627	0
B. Supplies and Equipment	320	442	52,960	0
C. Professional Development	54	54	8,937	0
D. Instructional Leadership Support	22	22	3,641	0
E. Co- and Extra-Curricular Student	31	105	5,131	0
F. System Administration/Support	204	204	33,762	0
G. Operations & Maintenance	935	1,111	154,743	0

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	97,815	0
B. Education & Library Technicians	36.00%	9,733	0
C. Clerical	29.00%	5,851	0
D. School Administrators	14.00%	5,636	0

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.98)	-14,538	0
16 Adjustment for Title I Revenues	-50,114	0

17 TOTALS	921,464	0
18 E.P.S. RATES	5,568	0

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2005	177.0	0.0	177.0		
	OCTOBER 2005	187.0	0.0	187.0		
	APRIL 2006	191.0	0.0	191.0		
	OCTOBER 2006	174.0	0.0	174.0		
	APRIL 2007	172.0	0.0	172.0		
	OCTOBER 2007	171.0	0.0	171.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	171.5 +	7.16	X	5,568.00	= 994,778.88
	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	0.000		X	5,568.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	5,568.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .3801	65.2	X .15	X	5,568.00	= 54,455.04
	9-12 DISADVANTAGED @ .3801	0.0	X .15	X	0.00	= 0.00
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	5,568.00	= 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	171.5		X	40.00	= 6,860.00
	9-12 STUDENT ASSESSMENT	0.0		X	40.00	= 0.00
	K-8 TECHNOLOGY RESOURCES	171.5		X	90.00	= 15,435.00
	9-12 TECHNOLOGY RESOURCES	0.0		X	273.00	= 0.00
	K-2 PUPILS	55.0	X .10	X	5,568.00	= 30,624.00
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					1,102,152.92
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					1,069,088.33
30	ADJUSTED TOTAL OPERATING ALLOCATION					1,069,088.33

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2006-07	0.00	X	102.90%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					494,941.88
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2006-07	0.00	X	102.90%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					142,546.06
36	TRANSPORTATION (BUS PURCHASES) FOR 2007-08					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					637,487.94
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					1,706,576.27

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	WALES				
	11/01/08	CENTRAL SCHOOL ADDN	143,450.00	15,791.91	159,241.91
	05/01/09	CENTRAL SCHOOL ADDN	0.00	12,338.85	12,338.85
42	TOTAL PRINCIPAL & INTEREST		143,450.00	28,130.76	171,580.76
43	APPROVED LEASES FOR 2007-08 - WALES				0.00
43A	APPROVED LEASE PURCHASES FOR 2007-08 - WALES				0.00
44	INSURED VALUE FACTOR FOR 2006-07 - WALES				0.00
47	TOTAL DEBT SERVICE ALLOCATION				171,580.76
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				1,878,157.03

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION				TOTAL ALLOCATION	LOCAL CONTRIBUTION
WALES	AVG. CAL. YEAR PUPILS	OPERATING ALLOCATION	+ DEBT ALLOCATION	= TOWN ALLOCATION	
	171.5 100.00%	1,878,157.03	0.00	1,878,157.03	
TOTAL	171.5			1,878,157.03	

WALES	2007 STATE VALUATION	MILL EXPECTATION	= TOWN CONTRIBUTION	OR TOWN ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
	60,078,185	6.790	407,930.88	1,878,157.03	407,930.88	100.00% 6.79M
TOTAL	60,078,185		407,930.88	1,878,157.03	407,930.88	100.00% 6.79M

E. TOTALS AND ADJUSTMENTS			TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS		1,878,157.03	407,930.88	1,470,226.15
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS		1,878,157.03	407,930.88	1,470,226.15
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				4,039.80
59B	REGIONALIZATION AND EFFICIENCY ASSISTANCE				0.00
60	ADJUSTED STATE CONTRIBUTION				1,474,265.95
61	LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 21.72%	STATE SHARE % = 78.28%		
62	ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 21.50%	STATE SHARE % = 78.50%		
63	FYI: 100% E.P.S. TOTAL ALLOCATION		1,911,221.62		

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	108,557.09	109,422.01	0.00	0.00
August	108,557.09	109,422.01	0.00	0.00
September	108,557.09	109,422.01	0.00	0.00
October	108,557.09	109,422.01	0.00	0.00
November	108,557.09	109,422.01	159,241.91	159,241.91
December	108,557.09	109,422.01	0.00	0.00
Janurary	108,557.09	111,778.56	0.00	0.00
February	108,557.09	106,874.91	0.00	0.00
March	108,557.09	106,874.91	0.00	0.00
April	108,557.09	106,874.91	0.00	0.00
May	108,557.09	106,874.92	12,338.85	12,338.85
June	108,557.20	106,874.92	0.00	0.00
Total	1,302,685.19	1,302,685.19	171,580.76	171,580.76