

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

SOUTH BRISTOL

2008-09

401 - 074

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2007)	44	34	78	0	78
10 ATTENDING PUPILS (OCTOBER 2007)	47	28	75	0	75
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2007	45.5	31.0	76.5 (100%)	0.0 (0%)	76.5

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	2.7 (17:1)	1.9 (16:1)	0.0 (15:1)	=	4.6 /	6.8 =	=	.68 X	320,769 =	=	218,123	0
B. GUIDANCE	0.1 (350:1)	0.1 (350:1)	0.0 (250:1)	=	0.2 /	0.6 =	=	.33 X	24,656 =	=	8,136	0
C. LIBRARIANS	0.1 (800:1)	0.0 (800:1)	0.0 (800:1)	=	0.1 /	0.0 =	=	.10 X	0 =	=	2,978	0
D. HEALTH	0.1 (800:1)	0.0 (800:1)	0.0 (800:1)	=	0.1 /	0.0 =	=	.10 X	0 =	=	3,826	0
E. EDUCATION TECHS	0.5 (100:1)	0.3 (100:1)	0.0 (250:1)	=	0.8 /	3.0 =	=	.27 X	52,543 =	=	14,187	0
F. LIBRARY TECHS	0.1 (500:1)	0.1 (500:1)	0.0 (500:1)	=	0.2 /	0.8 =	=	.25 X	14,207 =	=	3,552	0
G. CLERICAL	0.2 (200:1)	0.2 (200:1)	0.0 (200:1)	=	0.4 /	1.0 =	=	.40 X	30,358 =	=	12,143	0
H. SCHOOL ADMIN.	0.1 (305:1)	0.1 (305:1)	0.0 (315:1)	=	0.2 /	1.0 =	=	.20 X	64,177 =	=	12,835	0

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	34	34	2,601	0
B. Supplies and Equipment	320	442	24,480	0
C. Professional Development	54	54	4,131	0
D. Instructional Leadership Support	22	22	1,683	0
E. Co- and Extra-Curricular Student	31	105	2,372	0
F. System Administration/Support	204	204	15,606	0
G. Operations & Maintenance	935	1,111	71,528	0

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	44,282	0
B. Education & Library Technicians	36.00%	6,386	0
C. Clerical	29.00%	3,521	0
D. School Administrators	14.00%	1,797	0

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.03)	10,031	0
16 Adjustment for Title I Revenues	0	0

17 TOTALS	464,198	0
18 E.P.S. RATES	6,068	6,191

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2005	75.0	32.0	107.0		
	OCTOBER 2005	69.0	37.0	106.0		
	APRIL 2006	76.0	34.0	110.0		
	OCTOBER 2006	75.0	31.0	106.0		
	APRIL 2007	78.0	31.0	109.0		
	OCTOBER 2007	75.0	37.0	112.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	76.5 +	0.00	X	6,068.00	= 464,202.00
	9-12 PUPILS	34.0 +	0.00	X	6,191.00	= 210,494.00
	ADULT EDUC. COURSES AT .1	0.0		X	6,191.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	6,068.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	6,191.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .3467	26.5	X .15	X	6,068.00	= 24,120.30
	9-12 DISADVANTAGED @ .3467	11.8	X .15	X	6,191.00	= 10,958.07
	K-8 LIMITED ENGLISH PROF.	3.0	X .700	X	6,068.00	= 12,742.80
	9-12 LIMITED ENGLISH PROF.	1.0	X .700	X	6,191.00	= 4,333.70
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	76.5		X	40.00	= 3,060.00
	9-12 STUDENT ASSESSMENT	34.0		X	40.00	= 1,360.00
	K-8 TECHNOLOGY RESOURCES	76.5		X	90.00	= 6,885.00
	9-12 TECHNOLOGY RESOURCES	34.0		X	273.00	= 9,282.00
	K-2 PUPILS	22.0	X .10	X	6,068.00	= 13,349.60
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					760,787.47
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					737,963.84
30	ADJUSTED TOTAL OPERATING ALLOCATION					737,963.84

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2006-07	9,951.00	X	102.90%	=	10,239.58
32	SPECIAL EDUCATION - EPS ALLOCATION					113,909.69
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2006-07	0.00	X	102.90%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					70,993.88
36	TRANSPORTATION (BUS PURCHASES) FOR 2007-08					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					195,143.15
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					933,106.99

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 - SOUTH BRISTOL				576.00
43A	APPROVED LEASE PURCHASES FOR 2007-08 - SOUTH BRISTOL				0.00
44	INSURED VALUE FACTOR FOR 2006-07 - SOUTH BRISTOL				5,019.42
47	TOTAL DEBT SERVICE ALLOCATION				5,595.42
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				938,702.41

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION				TOTAL ALLOCATION	LOCAL CONTRIBUTION
SOUTH BRISTOL	AVG. CAL. YEAR PUPILS	OPERATING ALLOCATION	DEBT ALLOCATION	TOWN ALLOCATION	
	110.5 100.00%	938,702.41	0.00	938,702.41	
TOTAL	110.5			938,702.41	

SOUTH BRISTOL	2007 STATE VALUATION	MILL EXPECTATION	TOWN CONTRIBUTION	TOWN ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
	571,400,000	6.790	3,879,806.00	938,702.41	938,702.41	1.64M
TOTAL	571,400,000		3,879,806.00	938,702.41	938,702.41	1.64M

E. TOTALS AND ADJUSTMENTS				TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			938,702.41	938,702.41	0.00
49B	ADJUSTMENT FOR 45% OF SPECIAL EDUCATION COSTS				51,259.36-	51,259.36
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			938,702.41	887,443.05	51,259.36
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
60	ADJUSTED STATE CONTRIBUTION					51,259.36
61	LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):			LOCAL SHARE % = 100.00%	STATE SHARE % = 0.00%	
62	ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):			LOCAL SHARE % = 94.54%	STATE SHARE % = 5.46%	
63	FYI: 100% E.P.S. TOTAL ALLOCATION			961,526.04		

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

F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN	TOTAL ALLOCATION	LOCAL CONTRIBUTION	PERCENT	MILLS
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SOUTH BRISTOL

938,702.41

887,443.05 100.00%

1.55

TOTAL

938,702.41

887,443.05 100.00%

1.55

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	4,271.61	4,230.94	0.00	0.00
August	4,271.61	4,230.94	0.00	0.00
September	4,271.61	4,230.94	0.00	0.00
October	4,271.61	4,230.94	0.00	0.00
November	4,271.61	4,230.94	0.00	0.00
December	4,271.61	4,230.94	0.00	0.00
Janurary	4,271.61	4,230.95	0.00	0.00
February	4,271.61	3,215.52	0.00	0.00
March	4,271.61	3,215.52	0.00	0.00
April	4,271.61	3,215.52	0.00	0.00
May	4,271.61	3,215.52	0.00	0.00
June	4,271.65	8,780.69	0.00	0.00
Total	51,259.36	51,259.36	0.00	0.00