

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

BRIDGEWATER

2008-09

054 - 501

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2007)	29	2	31	0	31
10 ATTENDING PUPILS (OCTOBER 2007)	27	4	31	0	31
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2007	28.0	3.0	31.0 (100%)	0.0 (0%)	31.0

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	1.6 (17:1)	0.2 (16:1)	0.0 (15:1)	=	1.8 /	4.0 =	=	.45 X	139,956 =	=	62,980	0
B. GUIDANCE	0.1 (350:1)	0.0 (350:1)	0.0 (250:1)	=	0.1 /	0.0 =	=	.10 X	0 =	=	2,978	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 /	1.0 =	=	.00 X	49,969 =	=	0	0
E. EDUCATION TECHS	0.3 (100:1)	0.0 (100:1)	0.0 (250:1)	=	0.3 /	1.0 =	=	.30 X	17,906 =	=	5,372	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)	0.0 (200:1)	0.0 (200:1)	=	0.1 /	1.0 =	=	.10 X	27,555 =	=	2,756	0
H. SCHOOL ADMIN.	0.1 (305:1)	0.0 (305:1)	0.0 (315:1)	=	0.1 /	0.0 =	=	.10 X	0 =	=	6,418	0

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	34	34	1,054	0
B. Supplies and Equipment	320	442	9,920	0
C. Professional Development	54	54	1,674	0
D. Instructional Leadership Support	22	22	682	0
E. Co- and Extra-Curricular Student	31	105	961	0
F. System Administration/Support	204	204	6,324	0
G. Operations & Maintenance	935	1,111	28,985	0

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	12,532	0
B. Education & Library Technicians	36.00%	2,409	0
C. Clerical	29.00%	799	0
D. School Administrators	14.00%	899	0

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.90)	-9,951	0
16 Adjustment for Title I Revenues	-24,884	0

17 TOTALS	113,227	0
18 E.P.S. RATES	3,652	5,469

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2005	42.0	21.0	63.0		
	OCTOBER 2005	46.0	18.0	64.0		
	APRIL 2006	47.0	17.0	64.0		
	OCTOBER 2006	44.0	12.0	56.0		
	APRIL 2007	45.0	13.0	58.0		
	OCTOBER 2007	43.0	16.0	59.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	44.0 +	0.50	X	3,652.00	= 162,514.00
	9-12 PUPILS	14.5 +	0.00	X	5,469.00	= 79,300.50
	ADULT EDUC. COURSES AT .1	0.0		X	5,469.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	3,652.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	5,469.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .4884	21.5	X .15	X	3,652.00	= 11,777.70
	9-12 DISADVANTAGED @ .4884	7.1	X .15	X	5,469.00	= 5,824.49
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	3,652.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	5,469.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	44.0		X	40.00	= 1,760.00
	9-12 STUDENT ASSESSMENT	14.5		X	40.00	= 580.00
	K-8 TECHNOLOGY RESOURCES	44.0		X	90.00	= 3,960.00
	9-12 TECHNOLOGY RESOURCES	14.5		X	273.00	= 3,958.50
	K-2 PUPILS	15.5	X .10	X	3,652.00	= 5,660.60
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					275,335.79
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					267,075.71
30	ADJUSTED TOTAL OPERATING ALLOCATION					267,075.71

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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					91,558.55
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2006-07	0.00	X	102.90%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					79,066.21
36	TRANSPORTATION (BUS PURCHASES) FOR 2007-08					10,873.03
39	TOTAL OTHER SUBSIDIZABLE COSTS					181,497.79
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					448,573.50

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 - BRIDGEWATER				0.00
43A	APPROVED LEASE PURCHASES FOR 2007-08 - BRIDGEWATER				0.00
44	INSURED VALUE FACTOR FOR 2006-07 - BRIDGEWATER				0.00
47	TOTAL DEBT SERVICE ALLOCATION				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				448,573.50

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION	TOTAL ALLOCATION	LOCAL CONTRIBUTION			

	AVG. CAL. YEAR PUPILS	OPERATING ALLOCATION	+	DEBT ALLOCATION	= TOWN ALLOCATION
BRIDGEWATER	58.5 100.00%	448,573.50		0.00	448,573.50
TOTAL	58.5				448,573.50
		2007 STATE VALUATION X	MILL EXPECTATION =	TOWN CONTRIBUTION	OR TOWN ALLOCATION
BRIDGEWATER		22,450,000	6.790	152,435.50	448,573.50
TOTAL		22,450,000		152,435.50	448,573.50
E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION		

49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	448,573.50	152,435.50	296,138.00	
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	448,573.50	152,435.50	296,138.00	
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			5,856.00	
59B	REGIONALIZATION AND EFFICIENCY ASSISTANCE			0.00	
60	A D J U S T E D S T A T E C O N T R I B U T I O N			301,994.00	
61	LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 33.98% STATE SHARE % = 66.02%				
62	ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 32.68% STATE SHARE % = 67.32%				
63	FYI: 100% E.P.S. TOTAL ALLOCATION	456,833.58			

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	25,166.16	25,127.16	0.00	0.00
August	25,166.16	25,127.16	0.00	0.00
September	25,166.16	25,127.16	0.00	0.00
October	25,166.16	25,127.16	0.00	0.00
November	25,166.16	25,127.17	0.00	0.00
December	25,166.16	25,127.17	0.00	0.00
Janurary	25,166.16	28,543.14	0.00	0.00
February	25,166.16	24,537.57	0.00	0.00
March	25,166.16	24,537.57	0.00	0.00
April	25,166.16	24,537.58	0.00	0.00
May	25,166.16	24,537.58	0.00	0.00
June	25,166.24	24,537.58	0.00	0.00
Total	301,994.00	301,994.00	0.00	0.00