

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

BRISTOL

2008-09

057 - 074

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2007)	144	79	223	0	223
10 ATTENDING PUPILS (OCTOBER 2007)	134	83	217	0	217
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2007	139.0	81.0	220.0 (100%)	0.0 ( 0%)	220.0

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	8.2 (17:1)	5.1 (16:1)	0.0 (15:1)	=	13.3 /	19.6 =	=	.68 X	999,947 =	=	679,964	0
B. GUIDANCE	0.4 (350:1)	0.2 (350:1)	0.0 (250:1)	=	0.6 /	0.8 =	=	.75 X	32,875 =	=	24,656	0
C. LIBRARIANS	0.2 (800:1)	0.1 (800:1)	0.0 (800:1)	=	0.3 /	0.0 =	=	.30 X	0 =	=	8,933	0
D. HEALTH	0.2 (800:1)	0.1 (800:1)	0.0 (800:1)	=	0.3 /	0.0 =	=	.30 X	0 =	=	11,479	0
E. EDUCATION TECHS	1.4 (100:1)	0.8 (100:1)	0.0 (250:1)	=	2.2 /	3.0 =	=	.73 X	55,332 =	=	40,392	0
F. LIBRARY TECHS	0.3 (500:1)	0.2 (500:1)	0.0 (500:1)	=	0.5 /	1.2 =	=	.42 X	23,278 =	=	9,777	0
G. CLERICAL	0.7 (200:1)	0.4 (200:1)	0.0 (200:1)	=	1.1 /	2.0 =	=	.55 X	55,110 =	=	30,311	0
H. SCHOOL ADMIN.	0.5 (305:1)	0.3 (305:1)	0.0 (315:1)	=	0.8 /	1.0 =	=	.80 X	70,011 =	=	56,009	0

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	34	34	7,480	0
B. Supplies and Equipment	320	442	70,400	0
C. Professional Development	54	54	11,880	0
D. Instructional Leadership Support	22	22	4,840	0
E. Co- and Extra-Curricular Student	31	105	6,820	0
F. System Administration/Support	204	204	44,880	0
G. Operations & Maintenance	935	1,111	205,700	0

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	137,756	0
B. Education & Library Technicians	36.00%	18,061	0
C. Clerical	29.00%	8,790	0
D. School Administrators	14.00%	7,841	0

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.03)	31,243	0
16 Adjustment for Title I Revenues	0	0

17 TOTALS	1417,212	0
18 E.P.S. RATES	6,442	6,193

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## A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2005	253.0	131.0	384.0		
	OCTOBER 2005	240.0	125.0	365.0		
	APRIL 2006	241.0	124.0	365.0		
	OCTOBER 2006	224.0	134.0	358.0		
	APRIL 2007	225.0	132.0	357.0		
	OCTOBER 2007	219.0	139.0	358.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	222.0 +	11.66	X	6,442.00	= 1,505,237.72
	9-12 PUPILS	135.5 +	0.00	X	6,193.00	= 839,151.50
	ADULT EDUC. COURSES AT .1	0.1		X	6,193.00	= 619.30
	K-8 EQUIV. INSTR. PUPILS	0.000		X	6,442.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.125		X	6,193.00	= 774.13
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .3881	86.2	X .15	X	6,442.00	= 83,295.06
	9-12 DISADVANTAGED @ .3881	52.6	X .15	X	6,193.00	= 48,862.77
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	6,442.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	6,193.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	222.0		X	40.00	= 8,880.00
	9-12 STUDENT ASSESSMENT	135.5		X	40.00	= 5,420.00
	K-8 TECHNOLOGY RESOURCES	222.0		X	90.00	= 19,980.00
	9-12 TECHNOLOGY RESOURCES	135.5		X	273.00	= 36,991.50
	K-2 PUPILS	74.5	X .10	X	6,442.00	= 47,992.90
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					2,597,204.88
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					2,519,288.73
30	ADJUSTED TOTAL OPERATING ALLOCATION					2,519,288.73

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B. OTHER SUBSIDIZABLE COSTS

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31	GIFTED & TALENTED EXPENDITURES FOR 2006-07	15,200.00	X	102.90%	=	15,640.80
32	SPECIAL EDUCATION - EPS ALLOCATION					439,293.04
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2006-07	0.00	X	102.90%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					224,427.02
36	TRANSPORTATION (BUS PURCHASES) FOR 2007-08					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					679,360.86
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					3,198,649.59

C. DEBT SERVICE ALLOCATIONS

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41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
42	TOTAL PRINCIPAL & INTEREST		0.00	0.00	0.00
43	APPROVED LEASES FOR 2007-08 - BRISTOL				1,944.00
43A	APPROVED LEASE PURCHASES FOR 2007-08 - BRISTOL				0.00
44	INSURED VALUE FACTOR FOR 2006-07 - BRISTOL				20,187.70
47	TOTAL DEBT SERVICE ALLOCATION				22,131.70
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				3,220,781.29

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION				TOTAL ALLOCATION	LOCAL CONTRIBUTION
BRISTOL	AVG. CAL. YEAR PUPILS	OPERATING ALLOCATION	DEBT ALLOCATION	TOWN ALLOCATION	
	357.5 100.00%	3,220,781.29	0.00	3,220,781.29	
TOTAL	357.5			3,220,781.29	

BRISTOL	2007 STATE VALUATION	MILL EXPECTATION	TOWN CONTRIBUTION	TOWN ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
	1,021,200,000	6.790	6,933,948.00	3,220,781.29	3,220,781.29	100.00% 3.15M
TOTAL	1,021,200,000		6,933,948.00	3,220,781.29	3,220,781.29	100.00% 3.15M

E. TOTALS AND ADJUSTMENTS			TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS		3,220,781.29	3,220,781.29	0.00
49B	ADJUSTMENT FOR 45% OF SPECIAL EDUCATION COSTS			197,681.87-	197,681.87
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS		3,220,781.29	3,023,099.42	197,681.87
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				197,681.87
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 % = 93.86%	STATE SHARE % = 6.14%		
63	FYI: 100% E.P.S. TOTAL ALLOCATION		3,298,697.44		

***** WARRANT ARTICLE *****				
F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN	TOTAL ALLOCATION	LOCAL CONTRIBUTION	PERCENT	MILLS

BRISTOL	3,220,781.29	3,023,099.42	100.00%	2.96
TOTAL	3,220,781.29	3,023,099.42	100.00%	2.96

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## SCHEDULED PAYMENTS &amp; YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	16,473.48	18,303.87	0.00	0.00
August	16,473.48	18,303.87	0.00	0.00
September	16,473.48	18,303.87	0.00	0.00
October	16,473.48	18,303.87	0.00	0.00
November	16,473.48	18,303.88	0.00	0.00
December	16,473.48	18,303.88	0.00	0.00
Janurary	16,473.48	18,303.88	0.00	0.00
February	16,473.48	13,910.95	0.00	0.00
March	16,473.48	13,910.95	0.00	0.00
April	16,473.48	13,910.95	0.00	0.00
May	16,473.48	13,910.95	0.00	0.00
June	16,473.59	13,910.95	0.00	0.00
Total	197,681.87	197,681.87	0.00	0.00