

S T A T E O F M A I N E
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COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

BREWER

2009-10

053 - 220

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2008)	649	294	943	814	1,757
10 ATTENDING PUPILS (OCTOBER 2008)	658	291	949	785	1,734
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2008	653.5	292.5	946.0 (54%)	799.5 (46%)	1,745.5

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	38.4 (17:1)	18.3 (16:1)	53.3 (15:1)	=	110.0 /	112.6 =	=	.98 X	5480,999 =	=	2900,545	2470,834
B. GUIDANCE	1.9 (350:1)	0.8 (350:1)	3.2 (250:1)	=	5.9 /	5.9 =	=	1.00 X	321,496 =	=	173,608	147,888
C. LIBRARIANS	0.8 (800:1)	0.4 (800:1)	1.0 (800:1)	=	2.2 /	1.0 =	=	2.20 X	61,284 =	=	72,806	62,019
D. HEALTH	0.8 (800:1)	0.4 (800:1)	1.0 (800:1)	=	2.2 /	2.0 =	=	1.10 X	87,086 =	=	51,729	44,066
E. EDUCATION TECHS	6.5 (100:1)	2.9 (100:1)	3.2 (250:1)	=	12.6 /	4.0 =	=	3.15 X	76,422 =	=	129,994	110,735
F. LIBRARY TECHS	1.3 (500:1)	0.6 (500:1)	1.6 (500:1)	=	3.5 /	2.6 =	=	1.35 X	45,429 =	=	33,118	28,211
G. CLERICAL	3.3 (200:1)	1.5 (200:1)	4.0 (200:1)	=	8.8 /	11.3 =	=	.78 X	333,619 =	=	140,520	119,703
H. SCHOOL ADMIN.	2.1 (305:1)	1.0 (305:1)	2.5 (315:1)	=	5.6 /	5.9 =	=	.95 X	439,828 =	=	225,632	192,205

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	35	35	33,110	27,983
B. Supplies and Equipment	329	455	311,234	363,773
C. Professional Development	56	56	52,976	44,772
D. Instructional Leadership Support	23	23	21,758	18,389
E. Co- and Extra-Curricular Student	32	108	30,272	86,346
F. System Administration/Support	210	210	198,660	167,895
G. Operations & Maintenance	962	1,143	910,052	913,829

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	607,751	517,713
B. Education & Library Technicians	36.00%	58,720	50,021
C. Clerical	29.00%	40,751	34,714
D. School Administrators	14.00%	31,588	26,909

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.02)	89,997	76,660
16 Adjustment for Title I Revenues	-106,578	-90,789

17 TOTALS	6008,242	5413,875
18 E.P.S. RATES	6,351	6,772

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A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2006	913.0	435.0	1,348.0		
	OCTOBER 2006	927.0	464.0	1,391.0		
	APRIL 2007	937.0	452.0	1,389.0		
	OCTOBER 2007	936.0	444.0	1,380.0		
	APRIL 2008	944.0	427.0	1,371.0		
	OCTOBER 2008	947.0	431.0	1,378.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	945.5 +	0.00	X	6,351.00	= 6,004,870.50
	9-12 PUPILS	429.0 +	13.16	X	6,772.00	= 2,994,307.52
	ADULT EDUC. COURSES AT .1	0.8		X	6,772.00	= 5,417.60
	K-8 EQUIV. INSTR. PUPILS	0.250		X	6,351.00	= 1,587.75
	9-12 EQUIV. INSTR. PUPILS	0.000		X	6,772.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .3474	328.5	X .15	X	6,351.00	= 312,945.53
	9-12 DISADVANTAGED @ .3474	149.0	X .15	X	6,772.00	= 151,354.20
	K-8 LIMITED ENGLISH PROF.	2.0	X .700	X	6,351.00	= 8,891.40
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	6,772.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	945.5		X	41.00	= 38,765.50
	9-12 STUDENT ASSESSMENT	429.0		X	41.00	= 17,589.00
	K-8 TECHNOLOGY RESOURCES	945.5		X	93.00	= 87,931.50
	9-12 TECHNOLOGY RESOURCES	429.0		X	281.00	= 120,549.00
	K-2 PUPILS	359.5	X .10	X	6,351.00	= 228,318.45
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					9,972,527.95
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					9,673,352.11
30	ADJUSTED TOTAL OPERATING ALLOCATION					9,673,352.11

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2007-08	36,461.72	X	102.90%	=	37,519.11
32	SPECIAL EDUCATION - EPS ALLOCATION					1,516,734.91
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2007-08	179,748.78	X	102.90%	=	184,961.49
35	TRANSPORTATION - EPS ALLOCATION					364,938.93
36	TRANSPORTATION (BUS PURCHASES) FOR 2008-09					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					2,104,154.44
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					11,777,506.55

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE NAME OF PROJECT	PRINCIPAL		INTEREST	
	BREWER				
	05/01/10 NEW PREK-8 SCHOOL	0.00		820,285.64	820,285.64
42	TOTAL PRINCIPAL & INTEREST	0.00		820,285.64	820,285.64
43	APPROVED LEASES FOR 2008-09 - BREWER				65,408.00
43A	APPROVED LEASE PURCHASES FOR 2008-09 - BREWER				0.00
44	INSURED VALUE FACTOR FOR 2007-08 - BREWER				0.00
47	TOTAL DEBT SERVICE ALLOCATION				885,693.64
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				12,663,200.19

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION				TOTAL ALLOCATION	LOCAL CONTRIBUTION	
BREWER	AVG. CAL. YEAR PUPILS	OPERATING ALLOCATION	DEBT ALLOCATION	TOWN ALLOCATION		
	1,374.5	12,663,200.19	0.00	12,663,200.19		
TOTAL	1,374.5			12,663,200.19		
BREWER	2008 STATE VALUATION	MILL EXPECTATION	TOWN CONTRIBUTION	TOWN ALLOCATION		
	738,950,000	6.690	4,943,575.50	12,663,200.19	4,943,575.50 100.00% 6.69M	
TOTAL	738,950,000		4,943,575.50	12,663,200.19	4,943,575.50 100.00% 6.69M	
E. TOTALS AND ADJUSTMENTS				TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			12,663,200.19	4,943,575.50	7,719,624.69
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			12,663,200.19	4,943,575.50	7,719,624.69
51	PLUS AUDIT ADJUSTMENTS					0.00
52	LESS AUDIT ADJUSTMENTS					33,722.78
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
59C	LESS AMOUNT TO BE PAID BY FEDERAL ARRA TITLE XIV STABILIZATION FUNDS					266,022.00
60	ADJUSTED STATE CONTRIBUTION					7,419,879.91
61	LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):			LOCAL SHARE % = 39.04%	STATE SHARE % = 60.96%	
62	ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):			LOCAL SHARE % = 41.41%	STATE SHARE % = 58.59%	
63	FYI: 100% E.P.S. TOTAL ALLOCATION			12,962,376.03		

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	549,966.18	569,671.52	0.00	0.00
August	549,966.18	569,671.52	0.00	0.00
September	549,966.18	569,671.52	0.00	0.00
October	549,966.18	569,671.52	0.00	0.00
November	549,966.18	569,671.52	0.00	0.00
December	549,966.18	569,671.52	0.00	0.00
Janurary	549,966.18	569,671.52	0.00	0.00
February	549,966.18	522,378.72	0.00	0.00
March	549,966.18	522,378.72	0.00	0.00
April	549,966.18	522,378.73	0.00	0.00
May	549,966.18	522,378.73	820,285.64	820,285.64
June	549,966.29	522,378.73	0.00	0.00
Total	6,599,594.27	6,599,594.27	820,285.64	820,285.64