

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

BROOKSVILLE

2009-10

060 - 093

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2008)	41	18	59	0	59
10 ATTENDING PUPILS (OCTOBER 2008)	34	22	56	0	56
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2008	37.5	20.0	57.5 (100%)	0.0 (0%)	57.5

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	2.2 (17:1)	1.3 (16:1)	0.0 (15:1)	=	3.5 /	9.8 =	=	.36 X	442,287 =	=	159,223	0
B. GUIDANCE	0.1 (350:1)	0.1 (350:1)	0.0 (250:1)	=	0.2 /	0.2 =	=	1.00 X	7,538 =	=	7,538	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 /	0.1 =	=	.00 X	4,308 =	=	0	0
E. EDUCATION TECHS	0.4 (100:1)	0.2 (100:1)	0.0 (250:1)	=	0.6 /	0.0 =	=	.60 X	0 =	=	7,612	0
F. LIBRARY TECHS	0.1 (500:1)	0.0 (500:1)	0.0 (500:1)	=	0.1 /	0.5 =	=	.20 X	10,421 =	=	2,084	0
G. CLERICAL	0.2 (200:1)	0.1 (200:1)	0.0 (200:1)	=	0.3 /	1.0 =	=	.30 X	31,238 =	=	9,371	0
H. SCHOOL ADMIN.	0.1 (305:1)	0.1 (305:1)	0.0 (315:1)	=	0.2 /	0.5 =	=	.40 X	33,019 =	=	13,208	0

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	35	35	2,013	0
B. Supplies and Equipment	329	455	18,918	0
C. Professional Development	56	56	3,220	0
D. Instructional Leadership Support	23	23	1,323	0
E. Co- and Extra-Curricular Student	32	108	1,840	0
F. System Administration/Support	210	210	12,075	0
G. Operations & Maintenance	962	1,143	55,315	0

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	31,685	0
B. Education & Library Technicians	36.00%	3,491	0
C. Clerical	29.00%	2,718	0
D. School Administrators	14.00%	1,849	0

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.95)	-12,039	0
16 Adjustment for Title I Revenues	-5,788	0

17 TOTALS	315,654	0
18 E.P.S. RATES	5,490	6,359

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

BROOKSVILLE

2009-10

060 - 093

=====

A. OPERATING COST ALLOCATIONS

```
-----
```

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2006	71.0	47.0	118.0		
	OCTOBER 2006	63.0	55.0	118.0		
	APRIL 2007	61.0	51.0	112.0		
	OCTOBER 2007	59.0	44.0	103.0		
	APRIL 2008	59.0	40.0	99.0		
	OCTOBER 2008	55.0	36.0	91.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	57.0 +	4.33	X	5,490.00	= 336,701.70
	9-12 PUPILS	38.0 +	0.00	X	6,359.00	= 241,642.00
	ADULT EDUC. COURSES AT .1	0.0		X	6,359.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,490.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	6,359.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .3091	17.6	X .15	X	5,490.00	= 14,493.60
	9-12 DISADVANTAGED @ .3091	11.7	X .15	X	6,359.00	= 11,160.05
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	5,490.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	6,359.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	57.0		X	41.00	= 2,337.00
	9-12 STUDENT ASSESSMENT	38.0		X	41.00	= 1,558.00
	K-8 TECHNOLOGY RESOURCES	57.0		X	93.00	= 5,301.00
	9-12 TECHNOLOGY RESOURCES	38.0		X	281.00	= 10,678.00
	K-2 PUPILS	16.0	X .10	X	5,490.00	= 8,784.00
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 43,146.88
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					675,802.23
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					655,528.16
30	ADJUSTED TOTAL OPERATING ALLOCATION					655,528.16

S T A T E O F M A I N E
D E P A R T M E N T O F E D U C A T I O N
A U G U S T A 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

BROOKSVILLE

2009-10

060 - 093

=====

B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2007-08	0.00	X	102.90%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					137,014.89
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2007-08	7,335.18	X	102.90%	=	7,547.90
35	TRANSPORTATION - EPS ALLOCATION					86,577.21
36	TRANSPORTATION (BUS PURCHASES) FOR 2008-09					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					231,140.00
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					886,668.16

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 2008-09 - BROOKSVILLE				0.00
43A	APPROVED LEASE PURCHASES FOR 2008-09 - BROOKSVILLE				0.00
44	INSURED VALUE FACTOR FOR 2007-08 - BROOKSVILLE				5,004.06
47	TOTAL DEBT SERVICE ALLOCATION				5,004.06
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				891,672.22

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

BROOKSVILLE

2009-10

060 - 093

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

	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION		DEBT ALLOCATION		TOWN ALLOCATION
BROOKSVILLE	95.0 100.00%		891,672.22	+	0.00	=	891,672.22
TOTAL	95.0						891,672.22

		2008 STATE VALUATION X	MILL EXPECTATION =	TOWN CONTRIBUTION		TOWN ALLOCATION		
BROOKSVILLE		460,550,000	6.690	3,081,079.50	OR	891,672.22	891,672.22	100.00% 1.94M
TOTAL		460,550,000		3,081,079.50		891,672.22	891,672.22	100.00% 1.94M

E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
---------------------------	---------------------	-----------------------	-----------------------

49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	891,672.22	891,672.22	0.00
49B ADJUSTMENT FOR 40% OF SPECIAL EDUCATION COSTS		54,805.96-	54,805.96
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	891,672.22	836,866.26	54,805.96
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
59C LESS AMOUNT TO BE PAID BY FEDERAL ARRA TITLE XIV STABILIZATION FUNDS			6,850.75
60 ADJUSTED STATE CONTRIBUTION			47,955.21
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 % = 94.62%	STATE SHARE % = 5.38%	
63 FYI: 100% E.P.S. TOTAL ALLOCATION	911,946.29		

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

BROOKSVILLE

891,672.22

836,866.26 100.00%

1.82

TOTAL

891,672.22

836,866.26 100.00%

1.82

S T A T E O F M A I N E
D E P A R T M E N T O F E D U C A T I O N
A U G U S T A 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

BROOKSVILLE

2009-10

060 - 093

SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	3,996.26	5,138.05	0.00	0.00
August	3,996.26	5,138.05	0.00	0.00
September	3,996.26	5,138.06	0.00	0.00
October	3,996.26	5,138.06	0.00	0.00
November	3,996.26	5,138.06	0.00	0.00
December	3,996.26	5,138.06	0.00	0.00
Janurary	3,996.26	5,138.06	0.00	0.00
February	3,996.26	2,397.76	0.00	0.00
March	3,996.26	2,397.76	0.00	0.00
April	3,996.26	2,397.76	0.00	0.00
May	3,996.26	2,397.76	0.00	0.00
June	3,996.35	2,397.77	0.00	0.00
Total	47,955.21	47,955.21	0.00	0.00