

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

BREWER

2010-11

053 - 220

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2009)	648	295	943	775	1,718
10 ATTENDING PUPILS (OCTOBER 2009)	671	272	943	759	1,702
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2009	659.5	283.5	943.0 ( 55%)	767.0 ( 45%)	1,710.0

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	38.8 (17:1)	17.7 (16:1)	51.1 (15:1)	=	107.6 /	111.8 =	=	.96 X	5627,051 =	=	2971,083	2430,886
B. GUIDANCE	1.9 (350:1)	0.8 (350:1)	3.1 (250:1)	=	5.8 /	5.8 =	=	1.00 X	324,916 =	=	178,704	146,212
C. LIBRARIANS	0.8 (800:1)	0.4 (800:1)	1.0 (800:1)	=	2.2 /	1.0 =	=	2.20 X	62,816 =	=	76,007	62,188
D. HEALTH	0.8 (800:1)	0.4 (800:1)	1.0 (800:1)	=	2.2 /	2.0 =	=	1.10 X	94,960 =	=	57,451	47,005
E. EDUCATION TECHS	6.6 (100:1)	2.8 (100:1)	3.1 (250:1)	=	12.5 /	4.8 =	=	2.60 X	92,174 =	=	131,809	107,843
F. LIBRARY TECHS	1.3 (500:1)	0.6 (500:1)	1.5 (500:1)	=	3.4 /	2.6 =	=	1.31 X	45,917 =	=	33,083	27,068
G. CLERICAL	3.3 (200:1)	1.4 (200:1)	3.8 (200:1)	=	8.5 /	11.3 =	=	.75 X	341,961 =	=	141,059	115,412
H. SCHOOL ADMIN.	2.2 (305:1)	0.9 (305:1)	2.4 (315:1)	=	5.5 /	5.6 =	=	.98 X	427,977 =	=	230,679	188,738

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	36	36	33,948	27,612
B. Supplies and Equipment	337	466	317,791	357,422
C. Professional Development	57	57	53,751	43,719
D. Instructional Leadership Support	24	24	22,632	18,408
E. Co- and Extra-Curricular Student	33	111	31,119	85,137
F. System Administration/Support	215	215	202,745	164,905
G. Operations & Maintenance	986	1,172	929,798	898,924

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	623,817	510,395
B. Education & Library Technicians	36.00%	59,361	48,568
C. Clerical	29.00%	40,907	33,469
D. School Administrators	14.00%	32,295	26,423

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.02)	92,204	75,436
16 Adjustment for Title I Revenues	-118,692	-97,112

17 TOTALS	6141,550	5318,658
18 E.P.S. RATES	6,513	6,934

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A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	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		
	APRIL 2009	942.0	420.0	1,362.0		
	OCTOBER 2009	944.0	407.0	1,351.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	943.0 +	0.00	X	6,513.00	= 6,141,759.00
	9-12 PUPILS	413.5 +	16.66	X	6,934.00	= 2,982,729.44
	ADULT EDUC. COURSES AT .1	0.4		X	6,934.00	= 2,773.60
	K-8 EQUIV. INSTR. PUPILS	0.125		X	6,513.00	= 814.13
	9-12 EQUIV. INSTR. PUPILS	0.000		X	6,934.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .3655	344.7	X .15	X	6,513.00	= 336,754.67
	9-12 DISADVANTAGED @ .3655	151.1	X .15	X	6,934.00	= 157,159.11
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	6,513.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	6,934.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	943.0		X	42.00	= 39,606.00
	9-12 STUDENT ASSESSMENT	413.5		X	42.00	= 17,367.00
	K-8 TECHNOLOGY RESOURCES	943.0		X	95.00	= 89,585.00
	9-12 TECHNOLOGY RESOURCES	413.5		X	288.00	= 119,088.00
	K-2 PUPILS	350.5	X .10	X	6,513.00	= 228,280.65
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					10,115,916.60
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					9,812,439.10
30	ADJUSTED TOTAL OPERATING ALLOCATION					9,812,439.10

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B. OTHER SUBSIDIZABLE COSTS

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31	GIFTED & TALENTED EXPENDITURES FOR 2008-09	0.00	X	102.50%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					1,521,389.25
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2008-09	144,381.16	X	102.50%	=	147,990.69
35	TRANSPORTATION - EPS ALLOCATION					377,568.92
36	TRANSPORTATION (BUS PURCHASES) FOR 2009-10					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					2,046,948.86
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					11,859,387.96

C. DEBT SERVICE ALLOCATIONS

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41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	BREWER				
		11/01/10 NEW PREK-8 SCHOOL	1,547,802.00	605,128.75	2,152,930.75
		05/01/11 NEW PREK-8 SCHOOL	0.00	561,480.75	561,480.75
42	TOTAL PRINCIPAL & INTEREST		1,547,802.00	1,166,609.50	2,714,411.50
43	APPROVED LEASES FOR 2009-10 - BREWER				65,408.00
43A	APPROVED LEASE PURCHASES FOR 2009-10 - BREWER				0.00
44	INSURED VALUE FACTOR FOR 2008-09 - BREWER				0.00
47	TOTAL DEBT SERVICE ALLOCATION				2,779,819.50
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				14,639,207.46

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION	TOTAL ALLOCATION	LOCAL CONTRIBUTION
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BREWER	14,639,207.46	
TOTAL	14,639,207.46	

BREWER	2009 STATE VALUATION X	MILL EXPECTATION	TOWN CONTRIBUTION	=	TOWN ALLOCATION	OR	TOWN ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
	729,500,000	6.900	5,033,550.00		14,639,207.46		14,639,207.46	5,033,550.00	100.00%
TOTAL	729,500,000		5,033,550.00		14,639,207.46		14,639,207.46	5,033,550.00	100.00%

E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
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49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	14,639,207.46	5,033,550.00	9,605,657.46
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	14,639,207.46	5,033,550.00	9,605,657.46
51 PLUS AUDIT ADJUSTMENTS			0.00
52 LESS AUDIT ADJUSTMENTS			90,433.23
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			369,127.00
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			9,146,097.23
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 34.38%	STATE SHARE % = 65.62%	
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 37.52%	STATE SHARE % = 62.48%	
63 FYI: 100% E.P.S. TOTAL ALLOCATION	14,942,684.96		

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

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	535,973.81	535,973.81	0.00	0.00
August	535,973.81	535,973.81	0.00	0.00
September	535,973.81	535,973.81	0.00	0.00
October	535,973.81	535,973.81	0.00	0.00
November	535,973.81	535,973.81	2,152,930.75	2,152,930.75
December	535,973.81	535,973.81	0.00	0.00
Janurary	535,973.81	535,973.81	0.00	0.00
February	535,973.81	535,973.81	0.00	0.00
March	535,973.81	535,973.81	0.00	0.00
April	535,973.81	535,973.81	0.00	0.00
May	535,973.81	535,973.81	561,480.75	561,480.75
June	535,973.82	535,973.82	0.00	0.00
Total	6,431,685.73	6,431,685.73	2,714,411.50	2,714,411.50