

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

BROOKSVILLE

2010-11

060 - 093

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2009)	38	22	60	0	60
10 ATTENDING PUPILS (OCTOBER 2009)	50	18	68	0	68
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2009	44.0	20.0	64.0 (100%)	0.0 ( 0%)	64.0

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	2.6 (17:1)	1.3 (16:1)	0.0 (15:1)	=	3.9 /	9.8 =	=	.40 X	454,285 =	=	181,714	0
B. GUIDANCE	0.1 (350:1)	0.1 (350:1)	0.0 (250:1)	=	0.2 /	0.2 =	=	1.00 X	8,669 =	=	8,669	0
C. LIBRARIANS	0.1 (800:1)	0.0 (800:1)	0.0 (800:1)	=	0.1 /	0.0 =	=	.10 X	0 =	=	3,141	0
D. HEALTH	0.1 (800:1)	0.0 (800:1)	0.0 (800:1)	=	0.1 /	0.1 =	=	1.00 X	4,416 =	=	4,416	0
E. EDUCATION TECHS	0.4 (100:1)	0.2 (100:1)	0.0 (250:1)	=	0.6 /	0.4 =	=	1.50 X	8,360 =	=	12,540	0
F. LIBRARY TECHS	0.1 (500:1)	0.0 (500:1)	0.0 (500:1)	=	0.1 /	0.6 =	=	.17 X	12,818 =	=	2,179	0
G. CLERICAL	0.2 (200:1)	0.1 (200:1)	0.0 (200:1)	=	0.3 /	1.2 =	=	.25 X	38,275 =	=	9,569	0
H. SCHOOL ADMIN.	0.1 (305:1)	0.1 (305:1)	0.0 (315:1)	=	0.2 /	0.5 =	=	.40 X	33,845 =	=	13,538	0

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	36	36	2,304	0
B. Supplies and Equipment	337	466	21,568	0
C. Professional Development	57	57	3,648	0
D. Instructional Leadership Support	24	24	1,536	0
E. Co- and Extra-Curricular Student	33	111	2,112	0
F. System Administration/Support	215	215	13,760	0
G. Operations & Maintenance	986	1,172	63,104	0

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	37,609	0
B. Education & Library Technicians	36.00%	5,299	0
C. Clerical	29.00%	2,775	0
D. School Administrators	14.00%	1,895	0

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.95)	-14,282	0
16 Adjustment for Title I Revenues	-7,329	0

17 TOTALS	369,764	0
18 E.P.S. RATES	5,778	6,535

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## A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	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		
	APRIL 2009	59.0	38.0	97.0		
	OCTOBER 2009	67.0	38.0	105.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	63.0 +	0.00	X	5,778.00	= 364,014.00
	9-12 PUPILS	38.0 +	0.00	X	6,535.00	= 248,330.00
	ADULT EDUC. COURSES AT .1	0.0		X	6,535.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,778.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	6,535.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .4179	26.3	X .15	X	5,778.00	= 22,794.21
	9-12 DISADVANTAGED @ .4179	15.9	X .15	X	6,535.00	= 15,585.98
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	5,778.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	6,535.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	63.0		X	42.00	= 2,646.00
	9-12 STUDENT ASSESSMENT	38.0		X	42.00	= 1,596.00
	K-8 TECHNOLOGY RESOURCES	63.0		X	95.00	= 5,985.00
	9-12 TECHNOLOGY RESOURCES	38.0		X	288.00	= 10,944.00
	K-2 PUPILS	23.0	X .10	X	5,778.00	= 13,289.40
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 52,685.72
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					737,870.31
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					715,734.20
30	ADJUSTED TOTAL OPERATING ALLOCATION					715,734.20

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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					179,255.14
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2008-09	7,780.18	X	102.50%	=	7,974.68
35	TRANSPORTATION - EPS ALLOCATION					83,960.29
36	TRANSPORTATION (BUS PURCHASES) FOR 2009-10					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					271,190.11
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					986,924.31

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 2009-10 - BROOKSVILLE				0.00
43A	APPROVED LEASE PURCHASES FOR 2009-10 - BROOKSVILLE				0.00
44	INSURED VALUE FACTOR FOR 2008-09 - BROOKSVILLE				12,327.25
47	TOTAL DEBT SERVICE ALLOCATION				12,327.25
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				999,251.56

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION					TOTAL ALLOCATION	LOCAL CONTRIBUTION	
BROOKSVILLE	AVG. CAL. YEAR PUPILS	101.0	100.00%	OPERATING ALLOCATION	999,251.56		
				+ DEBT ALLOCATION	0.00		
				= TOWN ALLOCATION	999,251.56		
TOTAL	101.0				999,251.56		
BROOKSVILLE	2009 STATE VALUATION	498,650,000	MILL EXPECTATION	6.960	TOWN CONTRIBUTION	3,470,604.00	
					OR TOWN ALLOCATION	999,251.56	
TOTAL	498,650,000		3,470,604.00		999,251.56	999,251.56	
	NON-CONFORMING UNIT ADJUSTMENT, 2% OF LOCAL CONTRIBUTION					19,985.03	
	NON-CONFORMING UNIT ADJUSTMENT, ONE HALF SYSTEM ADMIN.					11,785.23	
	TOTAL LOCAL CONTRIBUTION FOR NON-CONFORMING UNIT					999,251.56	
						100.00%	
						2.00M	
E. TOTALS AND ADJUSTMENTS					TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS				999,251.56	999,251.56	0.00
49B	ADJUSTMENT FOR 35% OF SPECIAL EDUCATION COSTS X NON-CONFORMING UNIT ADJ. @ .50					31,369.65-	31,369.65
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS				999,251.56	967,881.91	31,369.65
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						8,962.75
60	ADJUSTED STATE CONTRIBUTION						22,406.90
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 % = 97.76% STATE SHARE % = 2.24%						
63	FYI: 100% E.P.S. TOTAL ALLOCATION				1,021,387.67		

\*\*\*\*\* WARRANT ARTICLE \*\*\*\*\*

F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN	TOTAL ALLOCATION	LOCAL CONTRIBUTION	PERCENT	MILLS
BROOKSVILLE	999,251.56	967,881.91	100.00%	1.94
TOTAL	999,251.56	967,881.91	100.00%	1.94

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	1,867.24	1,867.24	0.00	0.00
August	1,867.24	1,867.24	0.00	0.00
September	1,867.24	1,867.24	0.00	0.00
October	1,867.24	1,867.24	0.00	0.00
November	1,867.24	1,867.24	0.00	0.00
December	1,867.24	1,867.24	0.00	0.00
Janurary	1,867.24	1,867.24	0.00	0.00
February	1,867.24	1,867.24	0.00	0.00
March	1,867.24	1,867.24	0.00	0.00
April	1,867.24	1,867.24	0.00	0.00
May	1,867.24	1,867.25	0.00	0.00
June	1,867.26	1,867.25	0.00	0.00
Total	22,406.90	22,406.90	0.00	0.00