

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

2011-12

060 - 093

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2010)	50	17	67	0	67
10 ATTENDING PUPILS (OCTOBER 2010)	42	25	67	0	67
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2010	46.0	21.0	67.0 (100%)	0.0 (0%)	67.0

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	2.7 (17:1)	1.3 (16:1)	0.0 (15:1)	=	4.0 /	9.8 =	=	.41 X	475,410 =	=	194,918	0
B. GUIDANCE	0.1 (350:1)	0.1 (350:1)	0.0 (250:1)	=	0.2 /	0.2 =	=	1.00 X	12,126 =	=	12,126	0
C. LIBRARIANS	0.1 (800:1)	0.0 (800:1)	0.0 (800:1)	=	0.1 /	0.0 =	=	.10 X	0 =	=	3,191	0
D. HEALTH	0.1 (800:1)	0.0 (800:1)	0.0 (800:1)	=	0.1 /	0.2 =	=	.50 X	8,973 =	=	4,487	0
E. EDUCATION TECHS	0.5 (100:1)	0.2 (100:1)	0.0 (250:1)	=	0.7 /	0.4 =	=	1.75 X	8,494 =	=	14,865	0
F. LIBRARY TECHS	0.1 (500:1)	0.0 (500:1)	0.0 (500:1)	=	0.1 /	0.6 =	=	.17 X	13,024 =	=	2,214	0
G. CLERICAL	0.2 (200:1)	0.1 (200:1)	0.0 (200:1)	=	0.3 /	1.0 =	=	.30 X	32,531 =	=	9,759	0
H. SCHOOL ADMIN.	0.2 (305:1)	0.1 (305:1)	0.0 (315:1)	=	0.3 /	0.5 =	=	.60 X	34,386 =	=	20,632	0

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	37	37	2,479	0
B. Supplies and Equipment	342	473	22,914	0
C. Professional Development	58	58	3,886	0
D. Instructional Leadership Support	24	24	1,608	0
E. Co- and Extra-Curricular Student	34	113	2,278	0
F. System Administration/Support	218	218	14,606	0
G. Operations & Maintenance	1,002	1,191	67,134	0

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	40,797	0
B. Education & Library Technicians	36.00%	6,148	0
C. Clerical	29.00%	2,830	0
D. School Administrators	14.00%	2,888	0

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.95)	-15,866	0
16 Adjustment for Title I Revenues	-7,093	0

17 TOTALS	406,800	0
18 E.P.S. RATES	6,072	6,684

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

BROOKSVILLE

2011-12

060 - 093

=====

A. OPERATING COST ALLOCATIONS

```
-----
```

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	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		
	APRIL 2010	66.0	38.0	104.0		
	OCTOBER 2010	66.0	27.0	93.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	66.0 +	0.00	X	6,072.00	= 400,752.00
	9-12 PUPILS	32.5 +	0.00	X	6,684.00	= 217,230.00
	ADULT EDUC. COURSES AT .1	0.0		X	6,684.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	6,072.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	6,684.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .4394	29.0	X .15	X	6,072.00	= 26,413.20
	9-12 DISADVANTAGED @ .4394	14.3	X .15	X	6,684.00	= 14,337.18
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	6,072.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	6,684.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	66.0		X	43.00	= 2,838.00
	9-12 STUDENT ASSESSMENT	32.5		X	43.00	= 1,397.50
	K-8 TECHNOLOGY RESOURCES	66.0		X	97.00	= 6,402.00
	9-12 TECHNOLOGY RESOURCES	32.5		X	293.00	= 9,522.50
	K-2 PUPILS	27.0	X .10	X	6,072.00	= 16,394.40
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 54,933.97
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					750,220.75
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					727,714.12
30	ADJUSTED TOTAL OPERATING ALLOCATION					727,714.12

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

2011-12

060 - 093

=====

B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2009-10	0.00	X	101.60%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					131,376.00
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2009-10	0.00	X	101.60%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					87,357.28
36	TRANSPORTATION (BUS PURCHASES) FOR 2010-11					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					218,733.28
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					946,447.40

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 2010-11 - BROOKSVILLE				0.00
43A	APPROVED LEASE PURCHASES FOR 2010-11 - BROOKSVILLE				0.00
44	INSURED VALUE FACTOR FOR 2009-10 - BROOKSVILLE				13,167.24
47	TOTAL DEBT SERVICE ALLOCATION				13,167.24
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				959,614.64

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

BROOKSVILLE

2011-12

060 - 093

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION				TOTAL ALLOCATION	LOCAL CONTRIBUTION	
BROOKSVILLE	AVG. CAL. YEAR PUPILS	OPERATING ALLOCATION	DEBT ALLOCATION	TOWN ALLOCATION		
	98.5 100.00%	959,614.64	0.00	959,614.64		
TOTAL	98.5			959,614.64		
BROOKSVILLE	2010 STATE VALUATION	MILL EXPECTATION	TOWN CONTRIBUTION	TOWN ALLOCATION		
	527,550,000	7.500	3,956,625.00	959,614.64	959,614.64 100.00% 1.82M	
TOTAL	527,550,000		3,956,625.00	959,614.64	959,614.64 100.00% 1.82M	
	NON-CONFORMING UNIT ADJUSTMENT, 2% OF LOCAL CONTRIBUTION				19,192.29	
	NON-CONFORMING UNIT ADJUSTMENT, ONE HALF SYSTEM ADMIN.				11,738.76	
	TOTAL LOCAL CONTRIBUTION FOR NON-CONFORMING UNIT				959,614.64 100.00% 1.82M	
E. TOTALS AND ADJUSTMENTS				TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			959,614.64	959,614.64	0.00
49B	ADJUSTMENT FOR 30% OF SPECIAL EDUCATION COSTS X NON-CONFORMING UNIT ADJ. @ .50				19,706.40-	19,706.40
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			959,614.64	939,908.24	19,706.40
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
59E	LESS MAINECARE SEED					0.00
60	ADJUSTED STATE CONTRIBUTION					19,706.40
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 % = 97.95%	STATE SHARE % = 2.05%	
63	FYI: 100% E.P.S. TOTAL ALLOCATION			982,121.27		

***** WARRANT ARTICLE *****

F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN	TOTAL ALLOCATION	LOCAL CONTRIBUTION	PERCENT	MILLS
BROOKSVILLE	959,614.64	939,908.24	100.00%	1.78
TOTAL	959,614.64	939,908.24	100.00%	1.78

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

2011-12

060 - 093

SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	1,642.20	1,642.20	0.00	0.00
August	1,642.20	1,642.20	0.00	0.00
September	1,642.20	1,642.20	0.00	0.00
October	1,642.20	0.00	0.00	0.00
November	1,642.20	0.00	0.00	0.00
December	1,642.20	0.00	0.00	0.00
Janurary	1,642.20	0.00	0.00	0.00
February	1,642.20	8,211.00	0.00	0.00
March	1,642.20	1,642.20	0.00	0.00
April	1,642.20	1,642.20	0.00	0.00
May	1,642.20	1,642.20	0.00	0.00
June	1,642.20	1,642.20	0.00	0.00
Total	19,706.40	19,706.40	0.00	0.00