

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

BREWER

2005-06

053 - 220

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2004	613.0	333.5	946.5 (53%)	843.5 (47%)	1,790.0

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	36.1 (17:1)	20.8 (16:1)	56.2 (15:1)	=	113.1 /	111.0 =	1.02 X	4796,851 =	2593,178	2299,610
B. GUIDANCE	1.8 (350:1)	1.0 (350:1)	3.4 (250:1)	=	6.2 /	4.9 =	1.27 X	232,538 =	156,521	138,802
C. LIBRARIANS	0.8 (800:1)	0.4 (800:1)	1.1 (800:1)	=	2.3 /	1.7 =	1.35 X	88,347 =	63,212	56,056
D. HEALTH	0.8 (800:1)	0.4 (800:1)	1.1 (800:1)	=	2.3 /	1.0 =	2.30 X	35,890 =	43,750	38,797
E. EDUCATION TECHS	6.1 (100:1)	3.3 (100:1)	3.4 (250:1)	=	12.8 /	4.4 =	2.91 X	72,945 =	112,503	99,767
F. LIBRARY TECHS	1.2 (500:1)	0.7 (500:1)	1.7 (500:1)	=	3.6 /	0.0 =	3.60 X	0 =	24,047	21,324
G. CLERICAL	3.1 (200:1)	1.7 (200:1)	4.2 (200:1)	=	9.0 /	12.0 =	.75 X	290,530 =	115,486	102,412
H. SCHOOL ADMIN.	2.0 (305:1)	1.1 (305:1)	2.7 (315:1)	=	5.8 /	5.0 =	1.16 X	329,320 =	202,466	179,545

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	31	31	29,342	26,149
B. Supplies and Equipment	295	408	279,218	344,148
C. Professional Development	50	50	47,325	42,175
D. Instructional Leadership Support	20	20	18,930	16,870
E. Co- and Extra-Curricular Student	28	97	26,502	81,820
F. System Administration/Support	341	338	322,757	285,103
G. Operations & Maintenance	907	1,078	858,476	909,293

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	542,766	481,320
B. Education & Library Technicians	36.00%	49,158	43,593
C. Clerical	29.00%	33,491	29,699
D. School Administrators	14.00%	28,345	25,136

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.02)	79,885	70,844
16 Adjustment for Title I Revenues	-120,421	-106,789

17 TOTALS	5506,936	5185,674
18 E.P.S. RATES	5,818	6,148

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A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2002	971.0	439.0	1,410.0		
	OCTOBER 2002	968.0	452.0	1,420.0		
	APRIL 2003	956.0	428.0	1,384.0		
	OCTOBER 2003	939.0	448.0	1,387.0		
	APRIL 2004	954.0	436.0	1,390.0		
	OCTOBER 2004	930.0	433.0	1,363.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	942.0 +	11.00	X	5,818.00	= 5,544,554.00
	9-12 PUPILS	434.5 +	4.83	X	6,148.00	= 2,701,000.84
	ADULT EDUC. COURSES AT .1	0.8		X	6,148.00	= 4,918.40
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,818.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	6,148.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .2892	272.4	X .15	X	5,818.00	= 237,723.48
	9-12 DISADVANTAGED @ .2892	125.7	X .15	X	6,148.00	= 115,920.54
	K-8 LIMITED ENGLISH PROF.	3.0	X .500	X	5,818.00	= 8,727.00
	9-12 LIMITED ENGLISH PROF.	1.0	X .500	X	6,148.00	= 3,074.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	942.0		X	100.00	= 94,200.00
	9-12 STUDENT ASSESSMENT	434.5		X	100.00	= 43,450.00
	K-8 TECHNOLOGY RESOURCES	942.0		X	83.00	= 78,186.00
	9-12 TECHNOLOGY RESOURCES	434.5		X	252.00	= 109,494.00
	K-2 PUPILS	313.5	X .10	X	5,818.00	= 182,394.30
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					9,123,642.56
	OPERATING ALLOCATION WITH EPS TRANSITION AT 84.00 %					7,663,859.75
30	ADJUSTED TOTAL OPERATING ALLOCATION					7,663,859.75

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2003-04	0.00	X	101.80%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					1,610,549.93
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2003-04	186,961.15	X	101.80%	=	190,326.45
35	TRANSPORTATION - EPS ALLOCATION					327,480.48
36	TRANSPORTATION (BUS PURCHASES) FOR 2004-05					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					2,128,356.86
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					9,792,216.61

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 2004-05				0.00
43A	APPROVED LEASE PURCHASES FOR 2004-05				0.00
44	INSURED VALUE FACTOR FOR 2003-04				0.00
47	TOTAL DEBT SERVICE ALLOCATION				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				9,792,216.61

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL. YEAR PUPILS		2004 STATE VALUATION X		MILL EXPECTATION =	LOCAL CONTRIBUTION	OR	TOTAL ALLOCATION	LOCAL CONTRIBUTION		
BREWER	1,376.5	100.00%	501,600,000	8.26	4,143,216.00	9,792,216.61	4,143,216.00	100.00%	8.26M		
TOTAL	1,376.5		501,600,000		4,143,216.00	9,792,216.61	4,143,216.00	100.00%	8.26M		

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
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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	9,792,216.61	4,143,216.00	5,649,000.61
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	9,792,216.61	4,143,216.00	5,649,000.61
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
57 LESS ADJUSTMENT FOR LAPTOP AGREEMENT			0.00
58A TRANSITION ADJUSTMENT			0.00
58B TRANSITION ADJUSTMENT (ENROLLMENT LESS 1,000)			0.00
58C TRANSITION ADJUSTMENT (ENROLLMENT 1,000 OR MORE)			0.00
58D TRANSITION ADJUSTMENT (SMALL ADMINISTRATIVE UNIT)			0.00
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			5,649,000.61
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):		LOCAL SHARE % = 42.31%	STATE SHARE % = 57.69%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):		LOCAL SHARE % = 42.31%	STATE SHARE % = 57.69%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	11,251,999.42		