

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

BROOKLIN

2005-06

058 - 076

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	39.5	22.5	62.0 (100%)	0.0 (0%)	62.0

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	2.3 (17:1)	1.4 (16:1)	0.0 (15:1)	= 3.7 / 7.8 =	.47 X	296,236 =	139,231	0
B. GUIDANCE	0.1 (350:1)	0.1 (350:1)	0.0 (250:1)	= 0.2 / 0.2 =	1.00 X	8,386 =	8,386	0
C. LIBRARIANS	0.0 (800:1)	0.0 (800:1)	0.0 (800:1)	= 0.0 / 0.7 =	.00 X	20,191 =	0	0
D. HEALTH	0.0 (800:1)	0.0 (800:1)	0.0 (800:1)	= 0.0 / 0.2 =	.00 X	7,497 =	0	0
E. EDUCATION TECHS	0.4 (100:1)	0.2 (100:1)	0.0 (250:1)	= 0.6 / 3.5 =	.17 X	47,450 =	8,067	0
F. LIBRARY TECHS	0.1 (500:1)	0.0 (500:1)	0.0 (500:1)	= 0.1 / 0.0 =	.10 X	0 =	1,260	0
G. CLERICAL	0.2 (200:1)	0.1 (200:1)	0.0 (200:1)	= 0.3 / 1.2 =	.25 X	26,704 =	6,676	0
H. SCHOOL ADMIN.	0.1 (305:1)	0.1 (305:1)	0.0 (315:1)	= 0.2 / 0.5 =	.40 X	29,288 =	11,715	0

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	31	31	1,922	0
B. Supplies and Equipment	295	408	18,290	0
C. Professional Development	50	50	3,100	0
D. Instructional Leadership Support	20	20	1,240	0
E. Co- and Extra-Curricular Student	28	97	1,736	0
F. System Administration/Support	341	338	21,142	0
G. Operations & Maintenance	907	1,078	56,234	0

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	28,047	0
B. Education & Library Technicians	36.00%	3,358	0
C. Clerical	29.00%	1,936	0
D. School Administrators	14.00%	1,640	0

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.95)	-10,611	0
16 Adjustment for Title I Revenues	-20,716	0

17 TOTALS	282,651	0
18 E.P.S. RATES	4,559	5,761

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A. OPERATING COST ALLOCATIONS

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19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2002	73.0	39.0	112.0		
	OCTOBER 2002	68.0	39.0	107.0		
	APRIL 2003	70.0	37.0	107.0		
	OCTOBER 2003	65.0	41.0	106.0		
	APRIL 2004	62.0	42.0	104.0		
	OCTOBER 2004	63.0	47.0	110.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	62.5 +	4.33	X	4,559.00	= 304,677.97
	9-12 PUPILS	44.5 +	0.00	X	5,761.00	= 256,364.50
	ADULT EDUC. COURSES AT .1	0.0		X	5,761.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	4,559.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	5,761.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .3231	20.2	X .15	X	4,559.00	= 13,813.77
	9-12 DISADVANTAGED @ .3231	14.4	X .15	X	5,761.00	= 12,443.76
	K-8 LIMITED ENGLISH PROF.	0.0	X .500	X	4,559.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .500	X	5,761.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	62.5		X	100.00	= 6,250.00
	9-12 STUDENT ASSESSMENT	44.5		X	100.00	= 4,450.00
	K-8 TECHNOLOGY RESOURCES	62.5		X	83.00	= 5,187.50
	9-12 TECHNOLOGY RESOURCES	44.5		X	252.00	= 11,214.00
	K-2 PUPILS	21.5	X .10	X	4,559.00	= 9,801.85
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 26,679.59
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					650,882.94
	OPERATING ALLOCATION WITH EPS TRANSITION AT 84.00 %					546,741.66
30	ADJUSTED TOTAL OPERATING ALLOCATION					546,741.66

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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					161,941.99
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2003-04	0.00	X	101.80%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					59,178.62
36	TRANSPORTATION (BUS PURCHASES) FOR 2004-05					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					221,120.61
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					767,862.27

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	11/01/05	NEW ELEM SCHOOL	165,989.00	28,359.55	194,348.55
	05/01/06	NEW ELEM SCHOOL	0.00	24,516.69	24,516.69
42	TOTAL PRINCIPAL & INTEREST		165,989.00	52,876.24	218,865.24
43	APPROVED LEASES FOR 2004-05				0.00
43A	APPROVED LEASE PURCHASES FOR 2004-05				0.00
44	INSURED VALUE FACTOR FOR 2003-04				17,970.91
47	TOTAL DEBT SERVICE ALLOCATION				236,836.15
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				1,004,698.42

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL. YEAR PUPILS	2004 STATE VALUATION	MILL EXPECTATION	LOCAL CONTRIBUTION	TOTAL ALLOCATION OR	LOCAL CONTRIBUTION			
BROOKLIN	107.0	100.00%	227,750,000	8.26	1,881,215.00	1,004,698.42	1,004,698.42	100.00%	4.41M
TOTAL	107.0		227,750,000		1,881,215.00	1,004,698.42	1,004,698.42	100.00%	4.41M

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	1,004,698.42	1,004,698.42	0.00
49A ADJUSTMENT FOR DEBT SERVICE PER 20-A MRSA SECTION 15689 SUB-SECTION 2		122,961.15-	122,961.15
49B ADJUSTMENT FOR 84% OF SPECIAL EDUCATION COSTS		13,070.12-	13,070.12
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	1,004,698.42	868,667.15	136,031.27
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			948.80
58B TRANSITION ADJUSTMENT (ENROLLMENT LESS 1,000)			6,849.00
58C TRANSITION ADJUSTMENT (ENROLLMENT 1,000 OR MORE)			0.00
58D TRANSITION ADJUSTMENT (SMALL ADMINISTRATIVE UNIT)			0.00
60 ADJUSTED STATE CONTRIBUTION			143,829.07
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 % = 85.68% STATE SHARE % = 14.32%			
63 FYI: 100% E.P.S. TOTAL ALLOCATION	1,108,839.70		

F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN	MSE ADJ. LINE 49D	TOTAL ALLOCATION	LOCAL CONTRIBUTION	PERCENT	MILLS
BROOKLIN		1,004,698.42	868,667.15	100.00%	3.81
TOTAL		1,004,698.42	868,667.15	100.00%	3.81