

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

BRUNSWICK

2005-06

063 - 223

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	1,440.0	758.0	2,198.0 ( 65%)	1,162.5 ( 35%)	3,360.5

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	84.7 (17:1)	47.4 (16:1)	77.5 (15:1)	=	209.6	/	208.8	=	1.00 X	9076,895	=	5899,982	3176,913
B. GUIDANCE	4.1 (350:1)	2.2 (350:1)	4.7 (250:1)	=	11.0	/	11.2	=	.98 X	531,122	=	338,325	182,175
C. LIBRARIANS	1.8 (800:1)	0.9 (800:1)	1.5 (800:1)	=	4.2	/	5.5	=	.76 X	265,761	=	131,286	70,692
D. HEALTH	1.8 (800:1)	0.9 (800:1)	1.5 (800:1)	=	4.2	/	4.9	=	.86 X	191,653	=	107,134	57,688
E. EDUCATION TECHS	14.4 (100:1)	7.6 (100:1)	4.7 (250:1)	=	26.7	/	25.5	=	1.05 X	433,716	=	296,011	159,391
F. LIBRARY TECHS	2.9 (500:1)	1.5 (500:1)	2.3 (500:1)	=	6.7	/	6.6	=	1.02 X	107,618	=	71,351	38,419
G. CLERICAL	7.2 (200:1)	3.8 (200:1)	5.8 (200:1)	=	16.8	/	20.7	=	.81 X	498,596	=	262,511	141,352
H. SCHOOL ADMIN.	4.7 (305:1)	2.5 (305:1)	3.7 (315:1)	=	10.9	/	8.5	=	1.28 X	590,692	=	491,456	264,630

13 Other Support Costs (Per Pupil)	K-8	9-12		Elementary	Secondary
A. Substitute Teachers -1/2 Day	31	31		68,138	36,038
B. Supplies and Equipment	295	408		648,410	474,300
C. Professional Development	50	50		109,900	58,125
D. Instructional Leadership Support	20	20		43,960	23,250
E. Co- and Extra-Curricular Student	28	97		61,544	112,763
F. System Administration/Support	341	338		749,518	392,925
G. Operations & Maintenance	907	1,078		1993,586	1253,175

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	1230,578	662,619
B. Education & Library Technicians	36.00%	132,250	71,212
C. Clerical	29.00%	76,128	40,992
D. School Administrators	14.00%	68,804	37,048

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.02)	183,479	98,783
16 Adjustment for Title I Revenues	-238,038	-128,174

17 TOTALS	12726,312	7224,315
18 E.P.S. RATES	5,790	6,214

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A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2002	2,202.0	905.0	3,107.0		
	OCTOBER 2002	2,200.0	992.0	3,192.0		
	APRIL 2003	2,196.0	949.0	3,145.0		
	OCTOBER 2003	2,181.0	974.0	3,155.0		
	APRIL 2004	2,206.0	947.0	3,153.0		
	OCTOBER 2004	2,192.0	970.0	3,162.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X	SAU EPS RATES	
	K-8 PUPILS	2,199.0 +	0.00	X	5,790.00	= 12,732,210.00
	9-12 PUPILS	958.5 +	0.00	X	6,214.00	= 5,956,119.00
	ADULT EDUC. COURSES AT .1	5.0		X	6,214.00	= 31,070.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,790.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	1.625		X	6,214.00	= 10,097.75
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .2405	528.9	X .15	X	5,790.00	= 459,349.65
	9-12 DISADVANTAGED @ .2405	230.5	X .15	X	6,214.00	= 214,849.05
	K-8 LIMITED ENGLISH PROF.	30.0	X .300	X	5,790.00	= 52,110.00
	9-12 LIMITED ENGLISH PROF.	1.0	X .300	X	6,214.00	= 1,864.20
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	2,199.0		X	100.00	= 219,900.00
	9-12 STUDENT ASSESSMENT	958.5		X	100.00	= 95,850.00
	K-8 TECHNOLOGY RESOURCES	2,199.0		X	83.00	= 182,517.00
	9-12 TECHNOLOGY RESOURCES	958.5		X	252.00	= 241,542.00
	K-2 PUPILS	731.0	X .10	X	5,790.00	= 423,249.00
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					20,620,727.65
	OPERATING ALLOCATION WITH EPS TRANSITION AT 84.00 %					17,321,411.22
30	ADJUSTED TOTAL OPERATING ALLOCATION					17,321,411.22

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2003-04	5,000.00	X	101.80%	=	5,090.00
32	SPECIAL EDUCATION - EPS ALLOCATION					2,972,935.88
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2003-04	628,880.36	X	101.80%	=	640,200.21
35	TRANSPORTATION - EPS ALLOCATION					1,163,236.24
36	TRANSPORTATION (BUS PURCHASES) FOR 2004-05					162,600.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					4,944,062.33
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					22,265,473.55

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE NAME OF PROJECT	PRINCIPAL	INTEREST		
	11/01/05 NEW HS	370,000.00	86,262.66		456,262.66
	05/01/06 NEW HS	0.00	46,818.23		46,818.23
	11/01/05 NEW HS	365,000.00	83,613.96		448,613.96
	05/01/06 NEW HS	0.00	44,702.56		44,702.56
42	TOTAL PRINCIPAL & INTEREST	735,000.00	261,397.41		996,397.41
43	APPROVED LEASES FOR 2004-05				107,346.87
43A	APPROVED LEASE PURCHASES FOR 2004-05				0.00
44	INSURED VALUE FACTOR FOR 2003-04				0.00
47	TOTAL DEBT SERVICE ALLOCATION				1,103,744.28
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				23,369,217.83

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION	TOTAL ALLOCATION	LOCAL CONTRIBUTION
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	AVG. CAL. YEAR PUPILS	2004 STATE VALUATION X	MILL EXPECTATION =	LOCAL CONTRIBUTION	TOTAL OR ALLOCATION				
BRUNSWICK	3,157.5	100.00%	1,431,150,000	8.26	11,821,299.00	23,369,217.83	11,821,299.00	100.00%	8.26M
TOTAL	3,157.5		1,431,150,000		11,821,299.00	23,369,217.83	11,821,299.00	100.00%	8.26M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
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49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	23,369,217.83	11,821,299.00	11,547,918.83
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	23,369,217.83	11,821,299.00	11,547,918.83
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			11,547,918.83
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 50.58%		STATE SHARE % = 49.42%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 50.58%		STATE SHARE % = 49.42%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	26,668,534.26		