

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

BRUNSWICK

2006-07

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 2005	1,392.0	764.0	2,156.0 (65%)	1,176.0 (35%)	3,332.0

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	81.9 (17:1)	47.8 (16:1)	78.4 (15:1)	= 208.1 / 210.4 =	.99 X	9437,716 =	6073,170	3270,169
B. GUIDANCE	4.0 (350:1)	2.2 (350:1)	4.7 (250:1)	= 10.9 / 11.0 =	.99 X	525,721 =	338,302	182,162
C. LIBRARIANS	1.7 (800:1)	1.0 (800:1)	1.5 (800:1)	= 4.2 / 4.6 =	.91 X	234,465 =	138,686	74,677
D. HEALTH	1.7 (800:1)	1.0 (800:1)	1.5 (800:1)	= 4.2 / 4.1 =	1.02 X	162,749 =	107,903	58,101
E. EDUCATION TECHS	13.9 (100:1)	7.6 (100:1)	4.7 (250:1)	= 26.2 / 28.4 =	.92 X	510,321 =	305,172	164,323
F. LIBRARY TECHS	2.8 (500:1)	1.5 (500:1)	2.4 (500:1)	= 6.7 / 6.9 =	.97 X	125,781 =	79,305	42,703
G. CLERICAL	7.0 (200:1)	3.8 (200:1)	5.9 (200:1)	= 16.7 / 18.8 =	.89 X	482,908 =	279,362	150,426
H. SCHOOL ADMIN.	4.6 (305:1)	2.5 (305:1)	3.7 (315:1)	= 10.8 / 9.3 =	1.16 X	667,647 =	503,406	271,065

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	32	32	68,992	37,632
B. Supplies and Equipment	302	418	651,112	491,568
C. Professional Development	51	51	109,956	59,976
D. Instructional Leadership Support	20	20	43,120	23,520
E. Co- and Extra-Curricular Student	29	99	62,524	116,424
F. System Administration/Support	349	346	752,444	406,896
G. Operations & Maintenance	929	1,104	2002,924	1298,304

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	1265,032	681,171
B. Education & Library Technicians	36.00%	138,412	74,529
C. Clerical	29.00%	81,015	43,624
D. School Administrators	14.00%	70,477	37,949

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.02)	188,984	101,770
16 Adjustment for Title I Revenues	-164,213	-88,422

17 TOTALS	13096,084	7498,566
18 E.P.S. RATES	6,074	6,376

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A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	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		
	APRIL 2005	2,166.0	943.0	3,109.0		
	OCTOBER 2005	2,149.0	1,013.0	3,162.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	2,157.5 +	24.16	X	6,074.00	= 13,251,402.84
	9-12 PUPILS	978.0 +	0.00	X	6,376.00	= 6,235,728.00
	ADULT EDUC. COURSES AT .1	4.2		X	6,376.00	= 26,779.20
	K-8 EQUIV. INSTR. PUPILS	0.000		X	6,074.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	1.000		X	6,376.00	= 6,376.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .2467	532.3	X .15	X	6,074.00	= 484,978.53
	9-12 DISADVANTAGED @ .2467	241.3	X .15	X	6,376.00	= 230,779.32
	K-8 LIMITED ENGLISH PROF.	47.0	X .300	X	6,074.00	= 85,643.40
	9-12 LIMITED ENGLISH PROF.	3.0	X .300	X	6,376.00	= 5,738.40
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	2,157.5		X	79.00	= 170,442.50
	9-12 STUDENT ASSESSMENT	978.0		X	79.00	= 77,262.00
	K-8 TECHNOLOGY RESOURCES	2,157.5		X	85.00	= 183,387.50
	9-12 TECHNOLOGY RESOURCES	978.0		X	258.00	= 252,324.00
	K-2 PUPILS	688.0	X .10	X	6,074.00	= 417,891.20
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					21,428,732.89
	OPERATING ALLOCATION WITH EPS TRANSITION AT 90.00 %					19,285,859.60
30	ADJUSTED TOTAL OPERATING ALLOCATION					19,285,859.60

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2004-05	49,677.64	X	102.40%	=	50,869.90
32	SPECIAL EDUCATION - EPS ALLOCATION					3,031,528.97
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2004-05	654,009.36	X	102.40%	=	669,705.58
35	TRANSPORTATION - EPS ALLOCATION					1,157,309.14
36	TRANSPORTATION (BUS PURCHASES) FOR 2005-06					84,249.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					4,993,662.60
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					24,279,522.20

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	11/01/06	NEW HS	370,000.00	74,362.93	444,362.93
	05/01/07	NEW HS	0.00	42,365.34	42,365.34
	11/01/06	NEW HS	365,000.00	71,875.04	436,875.04
	05/01/07	NEW HS	0.00	40,309.85	40,309.85
42	TOTAL PRINCIPAL & INTEREST		735,000.00	228,913.16	963,913.16
43	APPROVED LEASES FOR 2005-06				107,304.00
43A	APPROVED LEASE PURCHASES FOR 2005-06				0.00
44	INSURED VALUE FACTOR FOR 2004-05				0.00
47	TOTAL DEBT SERVICE ALLOCATION				1,071,217.16
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				25,350,739.36

D.	LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION	TOTAL ALLOCATION	LOCAL CONTRIBUTION
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	AVG. CAL. YEAR PUPILS	2005 STATE VALUATION X	MILL EXPECTATION =	LOCAL CONTRIBUTION	TOTAL OR ALLOCATION	LOCAL CONTRIBUTION		
BRUNSWICK	3,135.5	100.00%	1,566,000,000	7.60	11,901,600.00	25,350,739.36	11,901,600.00 100.00%	7.60M
TOTAL	3,135.5		1,566,000,000		11,901,600.00	25,350,739.36	11,901,600.00 100.00%	7.60M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	25,350,739.36	11,901,600.00	13,449,139.36
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	25,350,739.36	11,901,600.00	13,449,139.36
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
58E TRANSITION ADJUSTMENTS PER CHAPTER 519 PART AAAA-11 (TIER 2) AND AAAA-22 & 23			0.00
58F EPS TRANSITION ADJUSTMENT PER 20-A MRSa SECTION 15686 AND SUB-SEC. 2 TIER 1			0.00
59A MINIMUM TEACHER SALARY ADJUSTMENT			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			13,449,139.36
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 46.95% STATE SHARE % = 53.05%			
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 46.95% STATE SHARE % = 53.05%			
63 FYI: 100% E.P.S. TOTAL ALLOCATION	27,493,612.65		