

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

BREWER

2008-09

053 - 220

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2007)	632	306	938	870	1,808
10 ATTENDING PUPILS (OCTOBER 2007)	637	295	932	840	1,772
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2007	634.5	300.5	935.0 (52%)	855.0 (48%)	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	37.3 (17:1)	18.8 (16:1)	57.0 (15:1)	=	113.1	/	111.4	=	1.02 X	5254,322	=	2786,892	2572,516
B. GUIDANCE	1.8 (350:1)	0.9 (350:1)	3.4 (250:1)	=	6.1	/	5.9	=	1.03 X	308,263	=	165,106	152,405
C. LIBRARIANS	0.8 (800:1)	0.4 (800:1)	1.1 (800:1)	=	2.3	/	1.0	=	2.30 X	59,556	=	71,229	65,750
D. HEALTH	0.8 (800:1)	0.4 (800:1)	1.1 (800:1)	=	2.3	/	2.0	=	1.15 X	92,285	=	55,187	50,941
E. EDUCATION TECHS	6.3 (100:1)	3.0 (100:1)	3.4 (250:1)	=	12.7	/	2.0	=	6.35 X	39,481	=	130,366	120,338
F. LIBRARY TECHS	1.3 (500:1)	0.6 (500:1)	1.7 (500:1)	=	3.6	/	2.0	=	1.80 X	35,225	=	32,971	30,434
G. CLERICAL	3.2 (200:1)	1.5 (200:1)	4.3 (200:1)	=	9.0	/	11.7	=	.77 X	339,446	=	135,914	125,459
H. SCHOOL ADMIN.	2.1 (305:1)	1.0 (305:1)	2.7 (315:1)	=	5.8	/	5.0	=	1.16 X	369,745	=	223,030	205,874

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	34	34	31,790	29,070
B. Supplies and Equipment	320	442	299,200	377,910
C. Professional Development	54	54	50,490	46,170
D. Instructional Leadership Support	22	22	20,570	18,810
E. Co- and Extra-Curricular Student	31	105	28,985	89,775
F. System Administration/Support	204	204	190,740	174,420
G. Operations & Maintenance	935	1,111	874,225	949,905

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	584,899	539,906
B. Education & Library Technicians	36.00%	58,801	54,278
C. Clerical	29.00%	39,415	36,383
D. School Administrators	14.00%	31,224	28,822

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.02)	86,936	80,243
16 Adjustment for Title I Revenues	-120,852	-111,555

17 TOTALS	5777,118	5637,853
18 E.P.S. RATES	6,179	6,594

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053 - 220

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2005	922.0	432.0	1,354.0		
	OCTOBER 2005	920.0	458.0	1,378.0		
	APRIL 2006	913.0	435.0	1,348.0		
	OCTOBER 2006	927.0	464.0	1,391.0		
	APRIL 2007	937.0	452.0	1,389.0		
	OCTOBER 2007	936.0	444.0	1,380.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	936.5 +	0.00	X	6,179.00	= 5,786,633.50
	9-12 PUPILS	448.0 +	0.00	X	6,594.00	= 2,954,112.00
	ADULT EDUC. COURSES AT .1	0.6		X	6,594.00	= 3,956.40
	K-8 EQUIV. INSTR. PUPILS	0.000		X	6,179.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	6,594.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .3109	291.2	X .15	X	6,179.00	= 269,898.72
	9-12 DISADVANTAGED @ .3109	139.3	X .15	X	6,594.00	= 137,781.63
	K-8 LIMITED ENGLISH PROF.	1.0	X .700	X	6,179.00	= 4,325.30
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	6,594.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	936.5		X	40.00	= 37,460.00
	9-12 STUDENT ASSESSMENT	448.0		X	40.00	= 17,920.00
	K-8 TECHNOLOGY RESOURCES	936.5		X	90.00	= 84,285.00
	9-12 TECHNOLOGY RESOURCES	448.0		X	273.00	= 122,304.00
	K-2 PUPILS	351.0	X .10	X	6,179.00	= 216,882.90
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					9,635,559.45
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					9,346,492.66
30	ADJUSTED TOTAL OPERATING ALLOCATION					9,346,492.66

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053 - 220

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2006-07	0.00	X	102.90%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					1,751,569.27
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2006-07	172,522.71	X	102.90%	=	177,525.87
35	TRANSPORTATION - EPS ALLOCATION					327,627.54
36	TRANSPORTATION (BUS PURCHASES) FOR 2007-08					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					2,256,722.68
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					11,603,215.34

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 2007-08 - BREWER				65,408.00
43A	APPROVED LEASE PURCHASES FOR 2007-08 - BREWER				0.00
44	INSURED VALUE FACTOR FOR 2006-07 - BREWER				0.00
47	TOTAL DEBT SERVICE ALLOCATION				65,408.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				11,668,623.34

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2008-09

053 - 220

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION	TOTAL ALLOCATION	LOCAL CONTRIBUTION	
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	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION
BREWER	1,384.5	100.00%	11,668,623.34		0.00		11,668,623.34
TOTAL	1,384.5						11,668,623.34

		2007 STATE VALUATION X	MILL EXPECTATION	=	TOWN CONTRIBUTION	OR	TOWN ALLOCATION	
BREWER		677,700,000	6.790		4,601,583.00		11,668,623.34	4,601,583.00 100.00% 6.79M
TOTAL		677,700,000			4,601,583.00		11,668,623.34	4,601,583.00 100.00% 6.79M

E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
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49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	11,668,623.34	4,601,583.00	7,067,040.34
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	11,668,623.34	4,601,583.00	7,067,040.34
51 PLUS AUDIT ADJUSTMENTS			0.00
52 LESS AUDIT ADJUSTMENTS			98,779.47
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

60 ADJUSTED STATE CONTRIBUTION			6,968,260.87
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61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 39.44%	STATE SHARE % = 60.56%	
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 40.28%	STATE SHARE % = 59.72%	

63 FYI: 100% E.P.S. TOTAL ALLOCATION			11,957,690.13
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2008-09

053 - 220

SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	580,688.40	594,242.40	0.00	0.00
August	580,688.40	594,242.40	0.00	0.00
September	580,688.40	594,242.40	0.00	0.00
October	580,688.40	594,242.40	0.00	0.00
November	580,688.40	594,242.40	0.00	0.00
December	580,688.40	594,242.41	0.00	0.00
Janurary	580,688.40	594,242.41	0.00	0.00
February	580,688.40	561,712.81	0.00	0.00
March	580,688.40	561,712.81	0.00	0.00
April	580,688.40	561,712.81	0.00	0.00
May	580,688.40	561,712.81	0.00	0.00
June	580,688.47	561,712.81	0.00	0.00
Total	6,968,260.87	6,968,260.87	0.00	0.00