

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

BRUNSWICK

2008-09

063 - 223

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2007)	1,396	715	2,111	1,167	3,278
10 ATTENDING PUPILS (OCTOBER 2007)	1,343	691	2,034	1,167	3,201
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2007	1,369.5	703.0	2,072.5 (64%)	1,167.0 (36%)	3,239.5

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	80.6 (17:1)	43.9 (16:1)	77.8 (15:1)	=	202.3	/	211.5	=	.96 X	10301,888	=	6329,480	3560,332
B. GUIDANCE	3.9 (350:1)	2.0 (350:1)	4.7 (250:1)	=	10.6	/	11.3	=	.94 X	605,924	=	364,524	205,045
C. LIBRARIANS	1.7 (800:1)	0.9 (800:1)	1.5 (800:1)	=	4.1	/	5.4	=	.76 X	296,471	=	144,204	81,114
D. HEALTH	1.7 (800:1)	0.9 (800:1)	1.5 (800:1)	=	4.1	/	5.1	=	.80 X	215,137	=	110,150	61,960
E. EDUCATION TECHS	13.7 (100:1)	7.0 (100:1)	4.7 (250:1)	=	25.4	/	24.2	=	1.05 X	430,654	=	289,400	162,787
F. LIBRARY TECHS	2.7 (500:1)	1.4 (500:1)	2.3 (500:1)	=	6.4	/	6.8	=	.94 X	112,896	=	67,918	38,204
G. CLERICAL	6.8 (200:1)	3.5 (200:1)	5.8 (200:1)	=	16.1	/	18.9	=	.85 X	533,406	=	290,173	163,222
H. SCHOOL ADMIN.	4.5 (305:1)	2.3 (305:1)	3.7 (315:1)	=	10.5	/	8.5	=	1.24 X	651,393	=	516,945	290,782

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	34	34	70,465	39,678
B. Supplies and Equipment	320	442	663,200	515,814
C. Professional Development	54	54	111,915	63,018
D. Instructional Leadership Support	22	22	45,595	25,674
E. Co- and Extra-Curricular Student	31	105	64,248	122,535
F. System Administration/Support	204	204	422,790	238,068
G. Operations & Maintenance	935	1,111	1937,788	1296,537

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	1320,188	742,606
B. Education & Library Technicians	36.00%	128,634	72,357
C. Clerical	29.00%	84,150	47,334
D. School Administrators	14.00%	72,372	40,709

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.02)	195,772	110,122
16 Adjustment for Title I Revenues	-224,183	-126,103

17 TOTALS	13005,727	7751,795
18 E.P.S. RATES	6,275	6,643

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2005	2,166.0	943.0	3,109.0		
	OCTOBER 2005	2,149.0	1,013.0	3,162.0		
	APRIL 2006	2,139.0	1,001.0	3,140.0		
	OCTOBER 2006	2,116.0	1,016.0	3,132.0		
	APRIL 2007	2,108.0	971.0	3,079.0		
	OCTOBER 2007	2,036.0	984.0	3,020.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	2,072.0 +	47.00	X	6,275.00	= 13,296,725.00
	9-12 PUPILS	977.5 +	10.50	X	6,643.00	= 6,563,284.00
	ADULT EDUC. COURSES AT .1	6.2		X	6,643.00	= 41,186.60
	K-8 EQUIV. INSTR. PUPILS	0.500		X	6,275.00	= 3,137.50
	9-12 EQUIV. INSTR. PUPILS	1.375		X	6,643.00	= 9,134.13
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .2805	581.2	X .15	X	6,275.00	= 547,054.50
	9-12 DISADVANTAGED @ .2805	274.2	X .15	X	6,643.00	= 273,226.59
	K-8 LIMITED ENGLISH PROF.	50.0	X .500	X	6,275.00	= 156,875.00
	9-12 LIMITED ENGLISH PROF.	9.0	X .500	X	6,643.00	= 29,893.50
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	2,072.0		X	40.00	= 82,880.00
	9-12 STUDENT ASSESSMENT	977.5		X	40.00	= 39,100.00
	K-8 TECHNOLOGY RESOURCES	2,072.0		X	90.00	= 186,480.00
	9-12 TECHNOLOGY RESOURCES	977.5		X	273.00	= 266,857.50
	K-2 PUPILS	662.0	X .10	X	6,275.00	= 415,405.00
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					21,911,239.32
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					21,253,902.14
30	ADJUSTED TOTAL OPERATING ALLOCATION					21,253,902.14

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2006-07	109,385.15	X	102.90%	=	112,557.32
32	SPECIAL EDUCATION - EPS ALLOCATION					3,134,738.71
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2006-07	752,265.83	X	102.90%	=	774,081.54
35	TRANSPORTATION - EPS ALLOCATION					1,164,136.05
36	TRANSPORTATION (BUS PURCHASES) FOR 2007-08					138,989.31
39	TOTAL OTHER SUBSIDIZABLE COSTS					5,324,502.93
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					26,578,405.07

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	BRUNSWICK				
	11/01/08	NEW HS	370,000.00	45,848.22	415,848.22
	05/01/09	NEW HS	0.00	33,237.98	33,237.98
	11/01/08	NEW HS	365,000.00	43,745.66	408,745.66
	05/01/09	NEW HS	0.00	31,305.84	31,305.84
42	TOTAL PRINCIPAL & INTEREST		735,000.00	154,137.70	889,137.70
43	APPROVED LEASES FOR 2007-08 - BRUNSWICK				43,800.00
43A	APPROVED LEASE PURCHASES FOR 2007-08 - BRUNSWICK				47,628.00
44	INSURED VALUE FACTOR FOR 2006-07 - BRUNSWICK				0.00
47	TOTAL DEBT SERVICE ALLOCATION				980,565.70
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				27,558,970.77

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION	TOTAL ALLOCATION	LOCAL CONTRIBUTION	
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	AVG. CAL. YEAR PUPILS	100.00%	OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION
BRUNSWICK	3,049.5		27,558,970.77		0.00		27,558,970.77
TOTAL	3,049.5						27,558,970.77

		2007 STATE VALUATION X	MILL EXPECTATION =	TOWN CONTRIBUTION	OR	TOWN ALLOCATION		
BRUNSWICK		1,975,600,000	6.790	13,414,324.00		27,558,970.77	13,414,324.00	100.00% 6.79M
TOTAL		1,975,600,000		13,414,324.00		27,558,970.77	13,414,324.00	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	27,558,970.77	13,414,324.00	14,144,646.77
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	27,558,970.77	13,414,324.00	14,144,646.77
51 PLUS AUDIT ADJUSTMENTS			0.00
52 LESS AUDIT ADJUSTMENTS			26,289.08
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			14,118,357.69
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61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 48.67%	STATE SHARE % = 51.33%	
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 48.77%	STATE SHARE % = 51.23%	
63 FYI: 100% E.P.S. TOTAL ALLOCATION	28,216,307.95		

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	1,102,434.99	1,141,946.99	0.00	0.00
August	1,102,434.99	1,141,947.00	0.00	0.00
September	1,102,434.99	1,141,947.00	0.00	0.00
October	1,102,434.99	1,141,947.00	0.00	0.00
November	1,102,434.99	1,141,947.00	824,593.88	824,593.88
December	1,102,434.99	1,141,947.00	0.00	0.00
Janurary	1,102,434.99	1,141,947.00	0.00	0.00
February	1,102,434.99	1,047,118.20	0.00	0.00
March	1,102,434.99	1,047,118.20	0.00	0.00
April	1,102,434.99	1,047,118.20	0.00	0.00
May	1,102,434.99	1,047,118.20	64,543.82	64,543.82
June	1,102,435.10	1,047,118.20	0.00	0.00
Total	13,229,219.99	13,229,219.99	889,137.70	889,137.70