

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

BROOKLIN

2009-10

058 - 076

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2008)	43	22	65	0	65
10 ATTENDING PUPILS (OCTOBER 2008)	44	20	64	0	64
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2008	43.5	21.0	64.5 (100%)	0.0 ( 0%)	64.5

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	2.6 (17:1)	1.3 (16:1)	0.0 (15:1)	=	3.9	/	8.3	=	.47 X	359,063	=	168,760	0
B. GUIDANCE	0.1 (350:1)	0.1 (350:1)	0.0 (250:1)	=	0.2	/	0.4	=	.50 X	18,140	=	9,070	0
C. LIBRARIANS	0.1 (800:1)	0.0 (800:1)	0.0 (800:1)	=	0.1	/	0.0	=	.10 X	0	=	3,064	0
D. HEALTH	0.1 (800:1)	0.0 (800:1)	0.0 (800:1)	=	0.1	/	0.2	=	.50 X	8,709	=	4,355	0
E. EDUCATION TECHS	0.4 (100:1)	0.2 (100:1)	0.0 (250:1)	=	0.6	/	2.0	=	.30 X	32,622	=	9,787	0
F. LIBRARY TECHS	0.1 (500:1)	0.0 (500:1)	0.0 (500:1)	=	0.1	/	0.8	=	.13 X	11,358	=	1,477	0
G. CLERICAL	0.2 (200:1)	0.1 (200:1)	0.0 (200:1)	=	0.3	/	1.0	=	.30 X	28,354	=	8,506	0
H. SCHOOL ADMIN.	0.1 (305:1)	0.1 (305:1)	0.0 (315:1)	=	0.2	/	1.0	=	.20 X	66,038	=	13,208	0

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	35	35	2,258	0
B. Supplies and Equipment	329	455	21,221	0
C. Professional Development	56	56	3,612	0
D. Instructional Leadership Support	23	23	1,484	0
E. Co- and Extra-Curricular Student	32	108	2,064	0
F. System Administration/Support	210	210	13,545	0
G. Operations & Maintenance	962	1,143	62,049	0

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	35,197	0
B. Education & Library Technicians	36.00%	4,055	0
C. Clerical	29.00%	2,467	0
D. School Administrators	14.00%	1,849	0

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.95)	-13,202	0
16 Adjustment for Title I Revenues	-14,037	0

17 TOTALS	340,788	0
18 E.P.S. RATES	5,284	6,338

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## A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2006	61.0	47.0	108.0		
	OCTOBER 2006	58.0	49.0	107.0		
	APRIL 2007	59.0	51.0	110.0		
	OCTOBER 2007	55.0	46.0	101.0		
	APRIL 2008	65.0	47.0	112.0		
	OCTOBER 2008	64.0	39.0	103.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	64.5 +	0.00	X	5,284.00	= 340,818.00
	9-12 PUPILS	43.0 +	0.00	X	6,338.00	= 272,534.00
	ADULT EDUC. COURSES AT .1	0.0		X	6,338.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.125		X	5,284.00	= 660.50
	9-12 EQUIV. INSTR. PUPILS	0.000		X	6,338.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .3125	20.2	X .15	X	5,284.00	= 16,010.52
	9-12 DISADVANTAGED @ .3125	13.4	X .15	X	6,338.00	= 12,739.38
	K-8 LIMITED ENGLISH PROF.	2.0	X .700	X	5,284.00	= 7,397.60
	9-12 LIMITED ENGLISH PROF.	1.0	X .700	X	6,338.00	= 4,436.60
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	64.5		X	41.00	= 2,644.50
	9-12 STUDENT ASSESSMENT	43.0		X	41.00	= 1,763.00
	K-8 TECHNOLOGY RESOURCES	64.5		X	93.00	= 5,998.50
	9-12 TECHNOLOGY RESOURCES	43.0		X	281.00	= 12,083.00
	K-2 PUPILS	23.0	X .10	X	5,284.00	= 12,153.20
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 45,642.24
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					734,881.04
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					712,834.60
30	ADJUSTED TOTAL OPERATING ALLOCATION					712,834.60

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B. OTHER SUBSIDIZABLE COSTS

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31	GIFTED & TALENTED EXPENDITURES FOR 2007-08	0.00	X	102.90%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					195,924.16
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2007-08	0.00	X	102.90%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					102,421.10
36	TRANSPORTATION (BUS PURCHASES) FOR 2008-09					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					298,345.26
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					1,011,179.86

C. DEBT SERVICE ALLOCATIONS

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41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	BROOKLIN				
		11/01/09 NEW ELEM SCHOOL	165,990.00	10,266.89	176,256.89
		05/01/10 NEW ELEM SCHOOL	0.00	5,152.33	5,152.33
42	TOTAL PRINCIPAL & INTEREST		165,990.00	15,419.22	181,409.22
43	APPROVED LEASES FOR 2008-09 - BROOKLIN				0.00
43A	APPROVED LEASE PURCHASES FOR 2008-09 - BROOKLIN				0.00
44	INSURED VALUE FACTOR FOR 2007-08 - BROOKLIN				4,168.93
47	TOTAL DEBT SERVICE ALLOCATION				185,578.15
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				1,196,758.01

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

TOTAL ALLOCATION LOCAL CONTRIBUTION

	AVG. CAL. YEAR PUPILS	100.00%	OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION
BROOKLIN	107.5		1,196,758.01		0.00		1,196,758.01
TOTAL	107.5						1,196,758.01

	2008 STATE VALUATION	MILL EXPECTATION	TOWN CONTRIBUTION	OR	TOWN ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
BROOKLIN	396,850,000	6.690	2,654,926.50		1,196,758.01	1,196,758.01	100.00% 3.02M
TOTAL	396,850,000		2,654,926.50		1,196,758.01	1,196,758.01	100.00% 3.02M

E. TOTALS AND ADJUSTMENTS

TOTAL ALLOCATION LOCAL CONTRIBUTION STATE CONTRIBUTION

49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	1,196,758.01	1,196,758.01	0.00
49A	ADJUSTMENT FOR DEBT SERVICE PER 20-A MRS A SECTION 15689 SUB-SECTION 2		62,554.65-	62,554.65
49B	ADJUSTMENT FOR 40% OF SPECIAL EDUCATION COSTS		78,369.66-	78,369.66
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	1,196,758.01	1,055,833.70	140,924.31
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
59A	MINIMUM TEACHER SALARY ADJUSTMENT			0.00
59B	REGIONALIZATION AND EFFICIENCY ASSISTANCE			0.00
59C	LESS AMOUNT TO BE PAID BY FEDERAL ARRA TITLE XIV STABILIZATION FUNDS			9,796.21
60	ADJUSTED STATE CONTRIBUTION			131,128.10
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 % = 89.04%	STATE SHARE % = 10.96%	
63	FYI: 100% E.P.S. TOTAL ALLOCATION	1,218,804.45		

\*\*\*\*\* WARRANT ARTICLE \*\*\*\*\*  
TOTAL LOCAL

F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN

ALLOCATION      CONTRIBUTION      PERCENT      MILLS

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BROOKLIN	1,196,758.01	1,055,833.70	100.00%	2.66
TOTAL	1,196,758.01	1,055,833.70	100.00%	2.66

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## SCHEDULED PAYMENTS &amp; YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	0.00	0.00	10,927.34	12,560.04
August	0.00	0.00	10,927.34	12,560.04
September	0.00	0.00	10,927.34	12,560.04
October	0.00	0.00	10,927.34	12,560.04
November	0.00	0.00	10,927.34	12,560.04
December	0.00	0.00	10,927.34	12,560.04
Janurary	0.00	0.00	10,927.34	12,560.04
February	0.00	0.00	10,927.34	12,560.04
March	0.00	0.00	10,927.34	7,661.94
April	0.00	0.00	10,927.34	7,661.94
May	0.00	0.00	10,927.34	7,661.95
June	0.00	0.00	10,927.36	7,661.95
Total	0.00	0.00	131,128.10	131,128.10