

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

BRUNSWICK

2009-10

063 - 223

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2008)	1,342	686	2,028	1,119	3,147
10 ATTENDING PUPILS (OCTOBER 2008)	1,274	711	1,985	1,116	3,101
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2008	1,308.0	698.5	2,006.5 ( 64%)	1,117.5 ( 36%)	3,124.0

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	76.9 (17:1)	43.7 (16:1)	74.5 (15:1)	=	195.1 /	210.7 =		.93 X	10603,206 =		6311,028	3549,954
B. GUIDANCE	3.7 (350:1)	2.0 (350:1)	4.5 (250:1)	=	10.2 /	11.1 =		.92 X	626,568 =		368,924	207,519
C. LIBRARIANS	1.6 (800:1)	0.9 (800:1)	1.4 (800:1)	=	3.9 /	5.0 =		.78 X	281,540 =		140,545	79,056
D. HEALTH	1.6 (800:1)	0.9 (800:1)	1.4 (800:1)	=	3.9 /	5.1 =		.76 X	229,709 =		111,731	62,848
E. EDUCATION TECHS	13.1 (100:1)	7.0 (100:1)	4.5 (250:1)	=	24.6 /	21.8 =		1.13 X	403,557 =		291,852	164,167
F. LIBRARY TECHS	2.6 (500:1)	1.4 (500:1)	2.2 (500:1)	=	6.2 /	6.7 =		.93 X	115,508 =		68,750	38,672
G. CLERICAL	6.5 (200:1)	3.5 (200:1)	5.6 (200:1)	=	15.6 /	16.9 =		.92 X	496,728 =		292,474	164,516
H. SCHOOL ADMIN.	4.3 (305:1)	2.3 (305:1)	3.5 (315:1)	=	10.1 /	8.4 =		1.20 X	673,436 =		517,199	290,924

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	35	35	70,228	39,113
B. Supplies and Equipment	329	455	660,139	508,463
C. Professional Development	56	56	112,364	62,580
D. Instructional Leadership Support	23	23	46,150	25,703
E. Co- and Extra-Curricular Student	32	108	64,208	120,690
F. System Administration/Support	210	210	421,365	234,675
G. Operations & Maintenance	962	1,143	1930,253	1277,303

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	1317,123	740,882
B. Education & Library Technicians	36.00%	129,817	73,022
C. Clerical	29.00%	84,817	47,710
D. School Administrators	14.00%	72,408	40,729

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.02)	195,537	109,982
16 Adjustment for Title I Revenues	-228,123	-128,319

17 TOTALS	12978,788	7710,188
18 E.P.S. RATES	6,468	6,900

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## A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	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		
	APRIL 2008	2,029.0	951.0	2,980.0		
	OCTOBER 2008	1,984.0	965.0	2,949.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	2,006.5 +	62.16	X	6,468.00	= 13,380,092.88
	9-12 PUPILS	958.0 +	23.33	X	6,900.00	= 6,771,177.00
	ADULT EDUC. COURSES AT .1	2.9		X	6,900.00	= 20,010.00
	K-8 EQUIV. INSTR. PUPILS	0.375		X	6,468.00	= 2,425.50
	9-12 EQUIV. INSTR. PUPILS	2.375		X	6,900.00	= 16,387.50
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .2994	600.7	X .15	X	6,468.00	= 582,799.14
	9-12 DISADVANTAGED @ .2994	286.8	X .15	X	6,900.00	= 296,838.00
	K-8 LIMITED ENGLISH PROF.	46.0	X .500	X	6,468.00	= 148,764.00
	9-12 LIMITED ENGLISH PROF.	8.0	X .500	X	6,900.00	= 27,600.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	2,006.5		X	41.00	= 82,266.50
	9-12 STUDENT ASSESSMENT	958.0		X	41.00	= 39,278.00
	K-8 TECHNOLOGY RESOURCES	2,006.5		X	93.00	= 186,604.50
	9-12 TECHNOLOGY RESOURCES	958.0		X	281.00	= 269,198.00
	K-2 PUPILS	636.5	X .10	X	6,468.00	= 411,688.20
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					22,235,129.22
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					21,568,075.34
30	ADJUSTED TOTAL OPERATING ALLOCATION					21,568,075.34

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 B. OTHER SUBSIDIZABLE COSTS  
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31	GIFTED & TALENTED EXPENDITURES FOR 2007-08	222,091.93	X	102.90%	=	228,532.60
32	SPECIAL EDUCATION - EPS ALLOCATION					3,248,323.93
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2007-08	771,775.42	X	102.90%	=	794,156.91
35	TRANSPORTATION - EPS ALLOCATION					1,260,943.15
36	TRANSPORTATION (BUS PURCHASES) FOR 2008-09					73,246.24
39	TOTAL OTHER SUBSIDIZABLE COSTS					5,605,202.82
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					27,173,278.16

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 C. DEBT SERVICE ALLOCATIONS  
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41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	BRUNSWICK				
	11/01/09	NEW HS	370,000.00	33,235.30	403,235.30
	05/01/10	NEW HS	0.00	27,610.89	27,610.89
	11/01/09	NEW HS	365,000.00	31,303.19	396,303.19
	05/01/10	NEW HS	0.00	25,937.29	25,937.29
42	TOTAL PRINCIPAL & INTEREST		735,000.00	118,086.67	853,086.67
43	APPROVED LEASES FOR 2008-09 - BRUNSWICK				43,800.00
43A	APPROVED LEASE PURCHASES FOR 2008-09 - BRUNSWICK				0.00
44	INSURED VALUE FACTOR FOR 2007-08 - BRUNSWICK				0.00
47	TOTAL DEBT SERVICE ALLOCATION				896,886.67
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				28,070,164.83

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION				TOTAL ALLOCATION	LOCAL CONTRIBUTION	
BRUNSWICK	AVG. CAL. YEAR PUPILS	OPERATING ALLOCATION	DEBT ALLOCATION	TOWN ALLOCATION		
	2,964.5	28,070,164.83	0.00	28,070,164.83		
TOTAL	2,964.5			28,070,164.83		
BRUNSWICK	2008 STATE VALUATION	MILL EXPECTATION	TOWN CONTRIBUTION	TOWN ALLOCATION	LOCAL CONTRIBUTION	
	2,092,850,000	6.690	14,001,166.50	28,070,164.83	14,001,166.50	
TOTAL	2,092,850,000		14,001,166.50	28,070,164.83	14,001,166.50	
E. TOTALS AND ADJUSTMENTS				TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			28,070,164.83	14,001,166.50	14,068,998.33
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			28,070,164.83	14,001,166.50	14,068,998.33
51	PLUS AUDIT ADJUSTMENTS					0.00
52	LESS AUDIT ADJUSTMENTS					103,681.10
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					753,426.00
60	ADJUSTED STATE CONTRIBUTION					13,211,891.23
61	LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):			LOCAL SHARE % = 49.88%	STATE SHARE % = 50.12%	
62	ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):			LOCAL SHARE % = 52.93%	STATE SHARE % = 47.07%	
63	FYI: 100% E.P.S. TOTAL ALLOCATION			28,737,218.71		

S T A T E O F M A I N E  
D E P A R T M E N T O F E D U C A T I O N  
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## SCHEDULED PAYMENTS &amp; YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	1,029,900.38	1,085,709.71	0.00	0.00
August	1,029,900.38	1,085,709.71	0.00	0.00
September	1,029,900.38	1,085,709.71	0.00	0.00
October	1,029,900.38	1,085,709.71	0.00	0.00
November	1,029,900.38	1,085,709.71	799,538.49	799,538.49
December	1,029,900.38	1,085,709.71	0.00	0.00
Janurary	1,029,900.38	1,085,709.71	0.00	0.00
February	1,029,900.38	951,767.31	0.00	0.00
March	1,029,900.38	951,767.32	0.00	0.00
April	1,029,900.38	951,767.32	0.00	0.00
May	1,029,900.38	951,767.32	53,548.18	53,548.18
June	1,029,900.38	951,767.32	0.00	0.00
Total	12,358,804.56	12,358,804.56	853,086.67	853,086.67