

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

BROOKLIN

2010-11

058 - 076

1. COMPUTATION OF E.P.S. RATES

| | K-5 | 6-8 | K-8 | 9-12 | TOTAL |
|---|------|------|-------------|-----------|-------|
| 9 ATTENDING PUPILS (APRIL 2009) | 49 | 20 | 69 | 0 | 69 |
| 10 ATTENDING PUPILS (OCTOBER 2009) | 48 | 20 | 68 | 0 | 68 |
| 11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2009 | 48.5 | 20.0 | 68.5 (100%) | 0.0 (0%) | 68.5 |

| 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 | 2.9 (17:1) | 1.3 (16:1) | 0.0 (15:1) | = | 4.2 / | 8.7 = | = | .48 X | 400,013 = | = | 192,006 | 0 |
| B. GUIDANCE | 0.1 (350:1) | 0.1 (350:1) | 0.0 (250:1) | = | 0.2 / | 0.4 = | = | .50 X | 19,033 = | = | 9,517 | 0 |
| C. LIBRARIANS | 0.1 (800:1) | 0.0 (800:1) | 0.0 (800:1) | = | 0.1 / | 0.0 = | = | .10 X | 0 = | = | 3,141 | 0 |
| D. HEALTH | 0.1 (800:1) | 0.0 (800:1) | 0.0 (800:1) | = | 0.1 / | 0.2 = | = | .50 X | 8,926 = | = | 4,463 | 0 |
| E. EDUCATION TECHS | 0.5 (100:1) | 0.2 (100:1) | 0.0 (250:1) | = | 0.7 / | 2.5 = | = | .28 X | 40,251 = | = | 11,270 | 0 |
| F. LIBRARY TECHS | 0.1 (500:1) | 0.0 (500:1) | 0.0 (500:1) | = | 0.1 / | 0.8 = | = | .13 X | 11,642 = | = | 1,513 | 0 |
| G. CLERICAL | 0.2 (200:1) | 0.1 (200:1) | 0.0 (200:1) | = | 0.3 / | 1.0 = | = | .30 X | 29,063 = | = | 8,719 | 0 |
| H. SCHOOL ADMIN. | 0.2 (305:1) | 0.1 (305:1) | 0.0 (315:1) | = | 0.3 / | 0.5 = | = | .60 X | 33,845 = | = | 20,307 | 0 |

| 13 Other Support Costs (Per Pupil) | K-8 | 9-12 | Elementary | Secondary |
|-------------------------------------|-----|-------|------------|-----------|
| A. Substitute Teachers -1/2 Day | 36 | 36 | 2,466 | 0 |
| B. Supplies and Equipment | 337 | 466 | 23,085 | 0 |
| C. Professional Development | 57 | 57 | 3,905 | 0 |
| D. Instructional Leadership Support | 24 | 24 | 1,644 | 0 |
| E. Co- and Extra-Curricular Student | 33 | 111 | 2,261 | 0 |
| F. System Administration/Support | 215 | 215 | 14,728 | 0 |
| G. Operations & Maintenance | 986 | 1,172 | 67,541 | 0 |

| 14 Salary Benefits | Percentage | Elementary | Secondary |
|--|------------|------------|-----------|
| A. Teachers, Guidance, Librarians & Health | 19.00% | 39,734 | 0 |
| B. Education & Library Technicians | 36.00% | 4,602 | 0 |
| C. Clerical | 29.00% | 2,529 | 0 |
| D. School Administrators | 14.00% | 2,843 | 0 |

| | | |
|--|---------|---|
| 15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.95) | -15,155 | 0 |
| 16 Adjustment for Title I Revenues | -12,698 | 0 |

| | | |
|-----------------|---------|-------|
| 17 TOTALS | 388,419 | 0 |
| 18 E.P.S. RATES | 5,670 | 6,499 |

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

BROOKLIN

2010-11

058 - 076

=====

B. OTHER SUBSIDIZABLE COSTS

| | | | | | | |
|----|--|------|---|---------|---|--------------|
| 31 | GIFTED & TALENTED EXPENDITURES FOR 2008-09 | 0.00 | X | 102.50% | = | 0.00 |
| 32 | SPECIAL EDUCATION - EPS ALLOCATION | | | | | 232,213.77 |
| 34 | VOCATIONAL EDUCATION EXPENDITURES FOR 2008-09 | 0.00 | X | 102.50% | = | 0.00 |
| 35 | TRANSPORTATION - EPS ALLOCATION | | | | | 104,777.32 |
| 36 | TRANSPORTATION (BUS PURCHASES) FOR 2009-10 | | | | | 0.00 |
| 39 | TOTAL OTHER SUBSIDIZABLE COSTS | | | | | 336,991.09 |
| 40 | TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39) | | | | | 1,078,275.74 |

C. DEBT SERVICE ALLOCATIONS

| 41 | DEBT SERVICE | NAME OF PROJECT | PRINCIPAL | INTEREST | |
|-----|---|--------------------------|------------|----------|--------------|
| | BROOKLIN | | | | |
| | | 11/01/10 NEW ELEM SCHOOL | 165,990.00 | 5,111.14 | 171,101.14 |
| 42 | TOTAL PRINCIPAL & INTEREST | | 165,990.00 | 5,111.14 | 171,101.14 |
| 43 | APPROVED LEASES FOR 2009-10 - BROOKLIN | | | | 0.00 |
| 43A | APPROVED LEASE PURCHASES FOR 2009-10 - BROOKLIN | | | | 0.00 |
| 44 | INSURED VALUE FACTOR FOR 2008-09 - BROOKLIN | | | | 9,793.62 |
| 47 | TOTAL DEBT SERVICE ALLOCATION | | | | 180,894.76 |
| 48 | TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47) | | | | 1,259,170.50 |

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

BROOKLIN

2010-11

058 - 076

| D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION | | | | | TOTAL ALLOCATION | LOCAL CONTRIBUTION | | |
|--|---|----------------------|------------------|--|--------------------|--------------------|--------------------|------------|
| BROOKLIN | AVG. CAL. YEAR PUPILS | 106.0 | 100.00% | OPERATING ALLOCATION | 1,259,170.50 | | | |
| | | | | + DEBT ALLOCATION | 0.00 | | | |
| | | | | = TOWN ALLOCATION | 1,259,170.50 | | | |
| TOTAL | 106.0 | | | | 1,259,170.50 | | | |
| BROOKLIN | | 2009 STATE VALUATION | MILL EXPECTATION | TOWN CONTRIBUTION | OR TOWN ALLOCATION | 1,259,170.50 | 100.00% | 3.04M |
| | | 414,150,000 | 6.960 | 2,882,484.00 | | | | |
| TOTAL | | 414,150,000 | | 2,882,484.00 | 1,259,170.50 | 1,259,170.50 | 100.00% | 3.04M |
| | | | | NON-CONFORMING UNIT ADJUSTMENT, 2% OF LOCAL CONTRIBUTION | | 25,183.41 | | |
| | | | | NON-CONFORMING UNIT ADJUSTMENT, ONE HALF SYSTEM ADMIN. | | 12,461.40 | | |
| | | | | TOTAL LOCAL CONTRIBUTION FOR NON-CONFORMING UNIT | | 1,259,170.50 | 100.00% | 3.04M |
| E. TOTALS AND ADJUSTMENTS | | | | | TOTAL ALLOCATION | LOCAL CONTRIBUTION | STATE CONTRIBUTION | |
| 49 | TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS | | | | 1,259,170.50 | 1,259,170.50 | | 0.00 |
| 49A | ADJUSTMENT FOR DEBT SERVICE PER 20-A MRSA SECTION 15689 SUB-SECTION 2 | | | | | 64,932.76- | | 64,932.76 |
| 49B | ADJUSTMENT FOR 35% OF SPECIAL EDUCATION COSTS X NON-CONFORMING UNIT ADJ. @ .50 | | | | | 40,637.41- | | 40,637.41 |
| 50 | ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS | | | | 1,259,170.50 | 1,153,600.33 | | 105,570.17 |
| 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 | | | | | | | 11,610.69 |
| 60 | ADJUSTED STATE CONTRIBUTION | | | | | | | 93,959.48 |
| 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 % = 92.54% STATE SHARE % = 7.46% | | | | | | | |
| 63 | FYI: 100% E.P.S. TOTAL ALLOCATION | | | | 1,282,096.83 | | | |

***** WARRANT ARTICLE *****

| F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN | TOTAL ALLOCATION | LOCAL CONTRIBUTION | PERCENT | MILLS |
|---|---------------------|-----------------------|---------|-------|
| BROOKLIN | 1,259,170.50 | 1,153,600.33 | 100.00% | 2.79 |
| TOTAL | 1,259,170.50 | 1,153,600.33 | 100.00% | 2.79 |

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

BROOKLIN

2010-11

058 - 076

SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

| MONTH | SUBSIDY | PAID TO DATE | DEBT SERVICE | PAID TO DATE |
|-----------|---------|--------------|--------------|--------------|
| July | 0.00 | 0.00 | 7,829.95 | 7,829.95 |
| August | 0.00 | 0.00 | 7,829.95 | 7,829.95 |
| September | 0.00 | 0.00 | 7,829.95 | 7,829.95 |
| October | 0.00 | 0.00 | 7,829.95 | 7,829.95 |
| November | 0.00 | 0.00 | 7,829.95 | 7,829.96 |
| December | 0.00 | 0.00 | 7,829.95 | 7,829.96 |
| Janurary | 0.00 | 0.00 | 7,829.95 | 7,829.96 |
| February | 0.00 | 0.00 | 7,829.95 | 7,829.96 |
| March | 0.00 | 0.00 | 7,829.95 | 7,829.96 |
| April | 0.00 | 0.00 | 7,829.95 | 7,829.96 |
| May | 0.00 | 0.00 | 7,829.95 | 7,829.96 |
| June | 0.00 | 0.00 | 7,830.03 | 7,829.96 |
| Total | 0.00 | 0.00 | 93,959.48 | 93,959.48 |