

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

BROOKLIN

2011-12

058 - 076

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2010)	46	21	67	0	67
10 ATTENDING PUPILS (OCTOBER 2010)	43	23	66	0	66
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2010	44.5	22.0	66.5 (100%)	0.0 (0%)	66.5

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)	1.4 (16:1)	0.0 (15:1)	=	4.0 /	8.8 =	=	.45 X	398,760 =	=	179,442	0
B. GUIDANCE	0.1 (350:1)	0.1 (350:1)	0.0 (250:1)	=	0.2 /	0.4 =	=	.50 X	19,338 =	=	9,669	0
C. LIBRARIANS	0.1 (800:1)	0.0 (800:1)	0.0 (800:1)	=	0.1 /	0.0 =	=	.10 X	0 =	=	3,191	0
D. HEALTH	0.1 (800:1)	0.0 (800:1)	0.0 (800:1)	=	0.1 /	0.2 =	=	.50 X	9,069 =	=	4,535	0
E. EDUCATION TECHS	0.4 (100:1)	0.2 (100:1)	0.0 (250:1)	=	0.6 /	2.0 =	=	.30 X	33,974 =	=	10,192	0
F. LIBRARY TECHS	0.1 (500:1)	0.0 (500:1)	0.0 (500:1)	=	0.1 /	0.8 =	=	.13 X	11,828 =	=	1,538	0
G. CLERICAL	0.2 (200:1)	0.1 (200:1)	0.0 (200:1)	=	0.3 /	1.0 =	=	.30 X	29,528 =	=	8,858	0
H. SCHOOL ADMIN.	0.1 (305:1)	0.1 (305:1)	0.0 (315:1)	=	0.2 /	0.5 =	=	.40 X	34,386 =	=	13,754	0

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	37	37	2,461	0
B. Supplies and Equipment	342	473	22,743	0
C. Professional Development	58	58	3,857	0
D. Instructional Leadership Support	24	24	1,596	0
E. Co- and Extra-Curricular Student	34	113	2,261	0
F. System Administration/Support	218	218	14,497	0
G. Operations & Maintenance	1,002	1,191	66,633	0

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	37,399	0
B. Education & Library Technicians	36.00%	4,223	0
C. Clerical	29.00%	2,569	0
D. School Administrators	14.00%	1,926	0

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.95)	-13,987	0
16 Adjustment for Title I Revenues	-11,218	0

17 TOTALS	366,137	0
18 E.P.S. RATES	5,506	6,636

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A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2008	65.0	47.0	112.0		
	OCTOBER 2008	64.0	39.0	103.0		
	APRIL 2009	69.0	40.0	109.0		
	OCTOBER 2009	68.0	35.0	103.0		
	APRIL 2010	67.0	34.0	101.0		
	OCTOBER 2010	66.0	33.0	99.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	66.5 +	0.00	X	5,506.00	= 366,149.00
	9-12 PUPILS	33.5 +	0.00	X	6,636.00	= 222,306.00
	ADULT EDUC. COURSES AT .1	0.0		X	6,636.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,506.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	6,636.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .4091	27.2	X .15	X	5,506.00	= 22,464.48
	9-12 DISADVANTAGED @ .4091	13.7	X .15	X	6,636.00	= 13,636.98
	K-8 LIMITED ENGLISH PROF.	3.0	X .700	X	5,506.00	= 11,562.60
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	6,636.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	66.5		X	43.00	= 2,859.50
	9-12 STUDENT ASSESSMENT	33.5		X	43.00	= 1,440.50
	K-8 TECHNOLOGY RESOURCES	66.5		X	97.00	= 6,450.50
	9-12 TECHNOLOGY RESOURCES	33.5		X	293.00	= 9,815.50
	K-2 PUPILS	27.0	X .10	X	5,506.00	= 14,866.20
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 50,254.38
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					721,805.64
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					700,151.47
30	ADJUSTED TOTAL OPERATING ALLOCATION					700,151.47

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2009-10	0.00	X	101.60%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					161,985.39
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2009-10	0.00	X	101.60%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					103,252.15
36	TRANSPORTATION (BUS PURCHASES) FOR 2010-11					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					265,237.54
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					965,389.01

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 2010-11 - BROOKLIN				0.00
43A	APPROVED LEASE PURCHASES FOR 2010-11 - BROOKLIN				0.00
44	INSURED VALUE FACTOR FOR 2009-10 - BROOKLIN				8,762.09
47	TOTAL DEBT SERVICE ALLOCATION				8,762.09
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				974,151.10

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION				TOTAL ALLOCATION	LOCAL CONTRIBUTION	
BROOKLIN	AVG. CAL. YEAR PUPILS	OPERATING ALLOCATION	DEBT ALLOCATION	TOWN ALLOCATION		
	100.0 100.00%	974,151.10	0.00	974,151.10		
TOTAL	100.0			974,151.10		
BROOKLIN	2010 STATE VALUATION	MILL EXPECTATION	TOWN CONTRIBUTION	TOWN ALLOCATION		
	392,450,000	7.500	2,943,375.00	974,151.10	974,151.10 100.00% 2.48M	
TOTAL	392,450,000		2,943,375.00	974,151.10	974,151.10 100.00% 2.48M	
	NON-CONFORMING UNIT ADJUSTMENT, 2% OF LOCAL CONTRIBUTION				19,483.02	
	NON-CONFORMING UNIT ADJUSTMENT, ONE HALF SYSTEM ADMIN.				12,091.92	
	TOTAL LOCAL CONTRIBUTION FOR NON-CONFORMING UNIT				974,151.10 100.00% 2.48M	
E. TOTALS AND ADJUSTMENTS				TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			974,151.10	974,151.10	0.00
49B	ADJUSTMENT FOR 30% OF SPECIAL EDUCATION COSTS X NON-CONFORMING UNIT ADJ. @ .50				24,297.81-	24,297.81
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			974,151.10	949,853.29	24,297.81
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
59E	LESS MAINECARE SEED					0.00
60	ADJUSTED STATE CONTRIBUTION					24,297.81
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 % = 97.51%	STATE SHARE % = 2.49%	
63	FYI: 100% E.P.S. TOTAL ALLOCATION			995,805.27		

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

F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN	TOTAL ALLOCATION	LOCAL CONTRIBUTION	PERCENT	MILLS
BROOKLIN	974,151.10	949,853.29	100.00%	2.42
TOTAL	974,151.10	949,853.29	100.00%	2.42

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	2,024.81	2,024.81	0.00	0.00
August	2,024.81	2,024.81	0.00	0.00
September	2,024.81	2,024.81	0.00	0.00
October	2,024.81	2,024.82	0.00	0.00
November	2,024.81	2,024.82	0.00	0.00
December	2,024.81	2,024.82	0.00	0.00
Janurary	2,024.81	2,024.82	0.00	0.00
February	2,024.81	2,024.82	0.00	0.00
March	2,024.81	2,024.82	0.00	0.00
April	2,024.81	2,024.82	0.00	0.00
May	2,024.81	2,024.82	0.00	0.00
June	2,024.90	2,024.82	0.00	0.00
Total	24,297.81	24,297.81	0.00	0.00