

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

BREWER

2006-07

053 - 220

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2005	607.5	317.0	924.5 ( 51%)	883.0 ( 49%)	1,807.5

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	35.7 (17:1)	19.8 (16:1)	58.9 (15:1)	=	114.4 /	109.8 =	1.04 X	4921,278 =	2610,246	2507,883
B. GUIDANCE	1.7 (350:1)	0.9 (350:1)	3.5 (250:1)	=	6.1 /	5.8 =	1.05 X	293,567 =	157,205	151,040
C. LIBRARIANS	0.8 (800:1)	0.4 (800:1)	1.1 (800:1)	=	2.3 /	1.7 =	1.35 X	92,905 =	63,965	61,457
D. HEALTH	0.8 (800:1)	0.4 (800:1)	1.1 (800:1)	=	2.3 /	2.0 =	1.15 X	84,540 =	49,583	47,638
E. EDUCATION TECHS	6.1 (100:1)	3.2 (100:1)	3.5 (250:1)	=	12.8 /	4.0 =	3.20 X	68,403 =	111,634	107,256
F. LIBRARY TECHS	1.2 (500:1)	0.6 (500:1)	1.8 (500:1)	=	3.6 /	0.0 =	3.60 X	0 =	23,229	22,318
G. CLERICAL	3.0 (200:1)	1.6 (200:1)	4.4 (200:1)	=	9.0 /	11.0 =	.82 X	288,129 =	120,496	115,770
H. SCHOOL ADMIN.	2.0 (305:1)	1.0 (305:1)	2.8 (315:1)	=	5.8 /	5.0 =	1.16 X	341,457 =	202,006	194,084

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	32	32	29,584	28,256
B. Supplies and Equipment	302	418	279,199	369,094
C. Professional Development	51	51	47,150	45,033
D. Instructional Leadership Support	20	20	18,490	17,660
E. Co- and Extra-Curricular Student	29	99	26,811	87,417
F. System Administration/Support	349	346	322,651	305,518
G. Operations & Maintenance	929	1,104	858,861	974,832

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	547,390	525,923
B. Education & Library Technicians	36.00%	48,551	46,647
C. Clerical	29.00%	34,944	33,573
D. School Administrators	14.00%	28,281	27,172

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.02)	80,542	77,380
16 Adjustment for Title I Revenues	-111,778	-107,395

17 TOTALS	5549,039	5638,555
18 E.P.S. RATES	6,002	6,386

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A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2003	956.0	428.0	1,384.0		
	OCTOBER 2003	939.0	448.0	1,387.0		
	APRIL 2004	954.0	436.0	1,390.0		
	OCTOBER 2004	930.0	433.0	1,363.0		
	APRIL 2005	922.0	432.0	1,354.0		
	OCTOBER 2005	920.0	458.0	1,378.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X	SAU EPS RATES	
	K-8 PUPILS	921.0 +	15.83	X	6,002.00	= 5,622,853.66
	9-12 PUPILS	445.0 +	0.00	X	6,386.00	= 2,841,770.00
	ADULT EDUC. COURSES AT .1	0.8		X	6,386.00	= 5,108.80
	K-8 EQUIV. INSTR. PUPILS	0.000		X	6,002.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	6,386.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .2952	271.9	X .15	X	6,002.00	= 244,791.57
	9-12 DISADVANTAGED @ .2952	131.4	X .15	X	6,386.00	= 125,868.06
	K-8 LIMITED ENGLISH PROF.	2.0	X .500	X	6,002.00	= 6,002.00
	9-12 LIMITED ENGLISH PROF.	2.0	X .500	X	6,386.00	= 6,386.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	921.0		X	79.00	= 72,759.00
	9-12 STUDENT ASSESSMENT	445.0		X	79.00	= 35,155.00
	K-8 TECHNOLOGY RESOURCES	921.0		X	85.00	= 78,285.00
	9-12 TECHNOLOGY RESOURCES	445.0		X	258.00	= 114,810.00
	K-2 PUPILS	310.0	X .10	X	6,002.00	= 186,062.00
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					9,339,851.09
	OPERATING ALLOCATION WITH EPS TRANSITION AT 90.00 %					8,405,865.98
30	ADJUSTED TOTAL OPERATING ALLOCATION					8,405,865.98

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2004-05	0.00	X	102.40%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					1,596,990.72
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2004-05	195,810.37	X	102.40%	=	200,509.82
35	TRANSPORTATION - EPS ALLOCATION					320,847.48
36	TRANSPORTATION (BUS PURCHASES) FOR 2005-06					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					2,118,348.02
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					10,524,214.00

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 2005-06				65,408.00
43A	APPROVED LEASE PURCHASES FOR 2005-06				0.00
44	INSURED VALUE FACTOR FOR 2004-05				0.00
47	TOTAL DEBT SERVICE ALLOCATION				65,408.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				10,589,622.00

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL. YEAR PUPILS	2005 STATE VALUATION X	MILL EXPECTATION =	LOCAL CONTRIBUTION	TOTAL OR ALLOCATION	LOCAL CONTRIBUTION			
BREWER	1,366.0	100.00%	534,500,000	7.60	4,062,200.00	10,589,622.00	4,062,200.00	100.00%	7.60M
TOTAL	1,366.0		534,500,000		4,062,200.00	10,589,622.00	4,062,200.00	100.00%	7.60M

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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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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	10,589,622.00	4,062,200.00	6,527,422.00
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	10,589,622.00	4,062,200.00	6,527,422.00
51 PLUS AUDIT ADJUSTMENTS			0.00
52 LESS AUDIT ADJUSTMENTS			98,779.48-
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
57 LESS ADJUSTMENT FOR LAPTOP AGREEMENT			0.00
58E TRANSITION ADJUSTMENTS PER CHAPTER 519 PART AAAA-11 (TIER 2) AND AAAA-22 & 23			0.00
58F EPS TRANSITION ADJUSTMENT PER 20-A MRSa SECTION 15686 AND SUB-SEC. 2 TIER 1			0.00
59A MINIMUM TEACHER SALARY ADJUSTMENT			0.00
60 A D J U S T E D S T A T E C O N T R I B U T I O N			6,428,642.52
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 38.36% STATE SHARE % = 61.64%			
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 39.29% STATE SHARE % = 60.71%			
63 FYI: 100% E.P.S. TOTAL ALLOCATION	11,523,607.11		