

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

BRUNSWICK

2007-08

063 - 223

1. COMPUTATION OF E.P.S. RATES

| | K-5 | 6-8 | K-8 | 9-12 | TOTAL |
|---|---------|-------|----------------|----------------|---------|
| 9 ATTENDING PUPILS (APRIL 2006) | 1,376 | 762 | 2,138 | 1,185 | 3,323 |
| 10 ATTENDING PUPILS (OCTOBER 2006) | 1,404 | 710 | 2,114 | 1,214 | 3,328 |
| 11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2006 | 1,390.0 | 736.0 | 2,126.0 (64%) | 1,199.5 (36%) | 3,325.5 |

| 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 | 81.8 (17:1) | 46.0 (16:1) | 80.0 (15:1) | = | 207.8 | / | 212.6 | = | .98 X | 9903,885 | = | 6211,716 | 3494,091 |
| B. GUIDANCE | 4.0 (350:1) | 2.1 (350:1) | 4.8 (250:1) | = | 10.9 | / | 10.9 | = | 1.00 X | 566,904 | = | 362,819 | 204,085 |
| C. LIBRARIANS | 1.7 (800:1) | 0.9 (800:1) | 1.5 (800:1) | = | 4.1 | / | 4.6 | = | .89 X | 243,354 | = | 138,614 | 77,971 |
| D. HEALTH | 1.7 (800:1) | 0.9 (800:1) | 1.5 (800:1) | = | 4.1 | / | 5.1 | = | .80 X | 208,023 | = | 106,508 | 59,910 |
| E. EDUCATION TECHS | 13.9 (100:1) | 7.4 (100:1) | 4.8 (250:1) | = | 26.1 | / | 24.1 | = | 1.08 X | 420,586 | = | 290,709 | 163,524 |
| F. LIBRARY TECHS | 2.8 (500:1) | 1.5 (500:1) | 2.4 (500:1) | = | 6.7 | / | 6.7 | = | 1.00 X | 109,227 | = | 69,905 | 39,322 |
| G. CLERICAL | 7.0 (200:1) | 3.7 (200:1) | 6.0 (200:1) | = | 16.7 | / | 17.7 | = | .94 X | 484,448 | = | 291,444 | 163,937 |
| H. SCHOOL ADMIN. | 4.6 (305:1) | 2.4 (305:1) | 3.8 (315:1) | = | 10.8 | / | 9.3 | = | 1.16 X | 692,146 | = | 513,849 | 289,040 |

| 13 Other Support Costs (Per Pupil) | K-8 | 9-12 | Elementary | Secondary |
|-------------------------------------|-----|-------|------------|-----------|
| A. Substitute Teachers -1/2 Day | 33 | 33 | 70,158 | 39,584 |
| B. Supplies and Equipment | 311 | 430 | 661,186 | 515,785 |
| C. Professional Development | 52 | 52 | 110,552 | 62,374 |
| D. Instructional Leadership Support | 21 | 21 | 44,646 | 25,190 |
| E. Co- and Extra-Curricular Student | 30 | 102 | 63,780 | 122,349 |
| F. System Administration/Support | 359 | 356 | 763,234 | 427,022 |
| G. Operations & Maintenance | 956 | 1,136 | 2032,456 | 1362,632 |

| 14 Salary Benefits | Percentage | Elementary | Secondary |
|--|------------|------------|-----------|
| A. Teachers, Guidance, Librarians & Health | 19.00% | 1295,735 | 728,851 |
| B. Education & Library Technicians | 36.00% | 129,821 | 73,025 |
| C. Clerical | 29.00% | 84,519 | 47,542 |
| D. School Administrators | 14.00% | 71,939 | 40,466 |

| | | |
|--|----------|----------|
| 15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.02) | 192,754 | 108,426 |
| 16 Adjustment for Title I Revenues | -293,402 | -165,039 |

| | | |
|-----------------|-----------|----------|
| 17 TOTALS | 13212,941 | 7880,087 |
| 18 E.P.S. RATES | 6,215 | 6,569 |

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

BRUNSWICK

2007-08

063 - 223

A. OPERATING COST ALLOCATIONS

| 19 | RESIDENT PUPILS | K-8 | 9-12 | TOTAL | | |
|----|---|-----------------------|-----------------------|---------|---------------|-----------------|
| | APRIL 2004 | 2,206.0 | 947.0 | 3,153.0 | | |
| | OCTOBER 2004 | 2,192.0 | 970.0 | 3,162.0 | | |
| | APRIL 2005 | 2,166.0 | 943.0 | 3,109.0 | | |
| | OCTOBER 2005 | 2,149.0 | 1,013.0 | 3,162.0 | | |
| | APRIL 2006 | 2,139.0 | 1,001.0 | 3,140.0 | | |
| | OCTOBER 2006 | 2,116.0 | 1,016.0 | 3,132.0 | | |
| 21 | BASIC COUNTS | AVG. CAL. YEAR PUPILS | DECLINING ENROLL. ADJ | X | SAU EPS RATES | |
| | K-8 PUPILS | 2,127.5 + | 33.83 | X | 6,215.00 | = 13,432,665.95 |
| | 9-12 PUPILS | 1,008.5 + | 0.00 | X | 6,569.00 | = 6,624,836.50 |
| | ADULT EDUC. COURSES AT .1 | 7.8 | | X | 6,569.00 | = 51,238.20 |
| | K-8 EQUIV. INSTR. PUPILS | 0.000 | | X | 6,215.00 | = 0.00 |
| | 9-12 EQUIV. INSTR. PUPILS | 1.000 | | X | 6,569.00 | = 6,569.00 |
| | WEIGHTED COUNTS | PUPILS | WEIGHTS | X | | |
| | K-8 DISADVANTAGED @ .3015 | 641.4 | X .15 | X | 6,215.00 | = 597,945.15 |
| | 9-12 DISADVANTAGED @ .3015 | 304.1 | X .15 | X | 6,569.00 | = 299,644.94 |
| | K-8 LIMITED ENGLISH PROF. | 42.0 | X .300 | X | 6,215.00 | = 78,309.00 |
| | 9-12 LIMITED ENGLISH PROF. | 11.0 | X .300 | X | 6,569.00 | = 21,677.70 |
| | TARGETED FUNDS | PUPILS | WEIGHTS | X | | |
| | K-8 STUDENT ASSESSMENT | 2,127.5 | | X | 40.00 | = 85,100.00 |
| | 9-12 STUDENT ASSESSMENT | 1,008.5 | | X | 40.00 | = 40,340.00 |
| | K-8 TECHNOLOGY RESOURCES | 2,127.5 | | X | 87.00 | = 185,092.50 |
| | 9-12 TECHNOLOGY RESOURCES | 1,008.5 | | X | 265.00 | = 267,252.50 |
| | K-2 PUPILS | 672.5 | X .10 | X | 6,215.00 | = 417,958.75 |
| | ISOLATED SMALL SCHOOL ADJUSTMENT | | | | | |
| | K-8 SMALL SCHOOL ADJUSTMENT | | | | | = 0.00 |
| | 9-12 SMALL SCHOOL ADJUSTMENT | | | | | = 0.00 |
| | OPERATING ALLOCATION | | | | | 22,108,630.19 |
| | OPERATING ALLOCATION WITH EPS TRANSITION AT 95.00 % | | | | | 21,003,198.68 |
| 30 | ADJUSTED TOTAL OPERATING ALLOCATION | | | | | 21,003,198.68 |

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

BRUNSWICK

2007-08

063 - 223

B. OTHER SUBSIDIZABLE COSTS

| | | | | | | |
|----|--|------------|---|---------|---|---------------|
| 31 | GIFTED & TALENTED EXPENDITURES FOR 2005-06 | 102,275.89 | X | 102.90% | = | 105,241.89 |
| 32 | SPECIAL EDUCATION - EPS ALLOCATION | | | | | 3,154,594.94 |
| 34 | VOCATIONAL EDUCATION EXPENDITURES FOR 2005-06 | 717,537.61 | X | 102.90% | = | 738,346.20 |
| 35 | TRANSPORTATION - EPS ALLOCATION | | | | | 1,190,871.11 |
| 36 | TRANSPORTATION (BUS PURCHASES) FOR 2006-07 | | | | | 206,191.00 |
| 39 | TOTAL OTHER SUBSIDIZABLE COSTS | | | | | 5,395,245.14 |
| 40 | TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39) | | | | | 26,398,443.82 |

C. DEBT SERVICE ALLOCATIONS

| 41 | DEBT SERVICE | NAME OF PROJECT | PRINCIPAL | INTEREST | |
|-----|---|-----------------|------------|------------|---------------|
| | 11/01/07 | NEW HS | 370,000.00 | 60,074.58 | 430,074.58 |
| | 05/01/08 | NEW HS | 0.00 | 38,025.34 | 38,025.34 |
| | 11/01/07 | NEW HS | 365,000.00 | 57,779.77 | 422,779.77 |
| | 05/01/08 | NEW HS | 0.00 | 36,028.50 | 36,028.50 |
| 42 | TOTAL PRINCIPAL & INTEREST | | 735,000.00 | 191,908.19 | 926,908.19 |
| 43 | APPROVED LEASES FOR 2006-07 | | | | 43,800.00 |
| 43A | APPROVED LEASE PURCHASES FOR 2006-07 | | | | 63,504.00 |
| 44 | INSURED VALUE FACTOR FOR 2005-06 | | | | 0.00 |
| 47 | TOTAL DEBT SERVICE ALLOCATION | | | | 1,034,212.19 |
| 48 | TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47) | | | | 27,432,656.01 |

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

| | AVG. CAL. | 2006 STATE | MILL | LOCAL | TOTAL | LOCAL | | |
|-----------|-------------|-------------|---------------|--------------|---------------|---------------|---------------|---------------|
| | YEAR PUPILS | VALUATION X | EXPECTATION = | CONTRIBUTION | OR ALLOCATION | CONTRIBUTION | | |
| BRUNSWICK | 3,136.0 | 100.00% | 1,777,200,000 | 7.44 | 13,222,368.00 | 27,432,656.01 | 13,222,368.00 | 100.00% 7.44M |
| TOTAL | 3,136.0 | | 1,777,200,000 | | 13,222,368.00 | 27,432,656.01 | 13,222,368.00 | 100.00% 7.44M |

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
A U G U S T A 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

BRUNSWICK

2007-08

063 - 223

| E. TOTALS AND ADJUSTMENTS | TOTAL ALLOCATION | LOCAL CONTRIBUTION | STATE CONTRIBUTION |
|---|------------------------|-----------------------|------------------------|
| ----- | | | |
| 49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS | 27,432,656.01 | 13,222,368.00 | 14,210,288.01 |
| 50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS | 27,432,656.01 | 13,222,368.00 | 14,210,288.01 |
| 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 |
| 57 LESS ADJUSTMENT FOR LAPTOP AGREEMENT | | | 0.00 |
| 58F EPS TRANSITION ADJUSTMENT PER 20-A MRSA SECTION 15686 | | | 0.00 |
| 58G LIMITATION OF INCREASES ADJUSTMENT - 15% | | | 0.00 |
| 59A MINIMUM TEACHER SALARY ADJUSTMENT | | | 0.00 |
| 59B REGIONALIZATION AND EFFICIENCY ASSISTANCE | | | 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 | | | 14,210,288.01 |
| 61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): | LOCAL SHARE % = 48.20% | | STATE SHARE % = 51.80% |
| 62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): | LOCAL SHARE % = 48.20% | | STATE SHARE % = 51.80% |
| 63 FYI: 100% E.P.S. TOTAL ALLOCATION | 28,538,087.52 | | |