

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

BROOKLIN

2008-09

058 - 076

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2007)	37	22	59	0	59
10 ATTENDING PUPILS (OCTOBER 2007)	34	21	55	0	55
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2007	35.5	21.5	57.0 (100%)	0.0 (0%)	57.0

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	2.1 (17:1)	1.3 (16:1)	0.0 (15:1)	=	3.4 /	7.7 =	=	.44 X	323,268 =	=	142,238	0
B. GUIDANCE	0.1 (350:1)	0.1 (350:1)	0.0 (250:1)	=	0.2 /	0.4 =	=	.50 X	16,556 =	=	8,278	0
C. LIBRARIANS	0.0 (800:1)	0.0 (800:1)	0.0 (800:1)	=	0.0 /	0.0 =	=	.00 X	0 =	=	0	0
D. HEALTH	0.0 (800:1)	0.0 (800:1)	0.0 (800:1)	=	0.0 /	0.2 =	=	.00 X	8,463 =	=	0	0
E. EDUCATION TECHS	0.4 (100:1)	0.2 (100:1)	0.0 (250:1)	=	0.6 /	2.0 =	=	.30 X	31,702 =	=	9,511	0
F. LIBRARY TECHS	0.1 (500:1)	0.0 (500:1)	0.0 (500:1)	=	0.1 /	0.9 =	=	.11 X	12,416 =	=	1,366	0
G. CLERICAL	0.2 (200:1)	0.1 (200:1)	0.0 (200:1)	=	0.3 /	0.8 =	=	.38 X	20,176 =	=	7,667	0
H. SCHOOL ADMIN.	0.1 (305:1)	0.1 (305:1)	0.0 (315:1)	=	0.2 /	1.0 =	=	.20 X	64,177 =	=	12,835	0

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	34	34	1,938	0
B. Supplies and Equipment	320	442	18,240	0
C. Professional Development	54	54	3,078	0
D. Instructional Leadership Support	22	22	1,254	0
E. Co- and Extra-Curricular Student	31	105	1,767	0
F. System Administration/Support	204	204	11,628	0
G. Operations & Maintenance	935	1,111	53,295	0

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	28,598	0
B. Education & Library Technicians	36.00%	3,916	0
C. Clerical	29.00%	2,223	0
D. School Administrators	14.00%	1,797	0

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.95)	-11,018	0
16 Adjustment for Title I Revenues	-15,346	0

17 TOTALS	283,264	0
18 E.P.S. RATES	4,970	6,094

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

BROOKLIN

2008-09

058 - 076

=====

A. OPERATING COST ALLOCATIONS

```
-----
```

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2005	66.0	46.0	112.0		
	OCTOBER 2005	61.0	50.0	111.0		
	APRIL 2006	61.0	47.0	108.0		
	OCTOBER 2006	58.0	49.0	107.0		
	APRIL 2007	59.0	51.0	110.0		
	OCTOBER 2007	55.0	46.0	101.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	57.0 +	3.00	X	4,970.00	= 298,200.00
	9-12 PUPILS	48.5 +	0.00	X	6,094.00	= 295,559.00
	ADULT EDUC. COURSES AT .1	0.0		X	6,094.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	4,970.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	6,094.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .3091	17.6	X .15	X	4,970.00	= 13,120.80
	9-12 DISADVANTAGED @ .3091	15.0	X .15	X	6,094.00	= 13,711.50
	K-8 LIMITED ENGLISH PROF.	1.0	X .700	X	4,970.00	= 3,479.00
	9-12 LIMITED ENGLISH PROF.	2.0	X .700	X	6,094.00	= 8,531.60
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	57.0		X	40.00	= 2,280.00
	9-12 STUDENT ASSESSMENT	48.5		X	40.00	= 1,940.00
	K-8 TECHNOLOGY RESOURCES	57.0		X	90.00	= 5,130.00
	9-12 TECHNOLOGY RESOURCES	48.5		X	273.00	= 13,240.50
	K-2 PUPILS	15.5	X .10	X	4,970.00	= 7,703.50
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 37,964.85
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					700,860.75
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					679,834.92
30	ADJUSTED TOTAL OPERATING ALLOCATION					679,834.92

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

BROOKLIN

2008-09

058 - 076

=====

B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2006-07	0.00	X	102.90%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					174,531.60
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2006-07	0.00	X	102.90%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					83,434.75
36	TRANSPORTATION (BUS PURCHASES) FOR 2007-08					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					257,966.35
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					937,801.27

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	BROOKLIN				
	11/01/08	NEW ELEM SCHOOL	165,990.00	15,114.71	181,104.71
	05/01/09	NEW ELEM SCHOOL	0.00	10,304.66	10,304.66
42	TOTAL PRINCIPAL & INTEREST		165,990.00	25,419.37	191,409.37
43	APPROVED LEASES FOR 2007-08 - BROOKLIN				0.00
43A	APPROVED LEASE PURCHASES FOR 2007-08 - BROOKLIN				0.00
44	INSURED VALUE FACTOR FOR 2006-07 - BROOKLIN				2,688.71
47	TOTAL DEBT SERVICE ALLOCATION				194,098.08
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				1,131,899.35

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

BROOKLIN

2008-09

058 - 076

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION				TOTAL ALLOCATION	LOCAL CONTRIBUTION
BROOKLIN	AVG. CAL. YEAR PUPILS	OPERATING ALLOCATION	DEBT ALLOCATION	TOWN ALLOCATION	
	105.5 100.00%	1,131,899.35	0.00	1,131,899.35	
TOTAL	105.5			1,131,899.35	

				2007 STATE VALUATION	MILL EXPECTATION	TOWN CONTRIBUTION	OR	TOWN ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
BROOKLIN				352,600,000	6.790	2,394,154.00		1,131,899.35	1,131,899.35	100.00% 3.21M
TOTAL				352,600,000		2,394,154.00		1,131,899.35	1,131,899.35	100.00% 3.21M

E. TOTALS AND ADJUSTMENTS				TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			1,131,899.35	1,131,899.35	0.00
49A	ADJUSTMENT FOR DEBT SERVICE PER 20-A MRS A SECTION 15689 SUB-SECTION 2				84,792.08-	84,792.08
49B	ADJUSTMENT FOR 45% OF SPECIAL EDUCATION COSTS				78,539.22-	78,539.22
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			1,131,899.35	968,568.05	163,331.30
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					351.00
59B	REGIONALIZATION AND EFFICIENCY ASSISTANCE					0.00
60	ADJUSTED STATE CONTRIBUTION					163,682.30
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 % = 85.54%	STATE SHARE % = 14.46%	
63	FYI: 100% E.P.S. TOTAL ALLOCATION			1,152,925.18		

F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN				TOTAL ALLOCATION	LOCAL CONTRIBUTION	PERCENT	MILLS
				***** WARRANT ARTICLE *****			

BROOKLIN	1,131,899.35	968,568.05	100.00%	2.75
TOTAL	1,131,899.35	968,568.05	100.00%	2.75

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

BROOKLIN

2008-09

058 - 076

SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	0.00	0.00	13,640.19	14,338.15
August	0.00	0.00	13,640.19	14,338.15
September	0.00	0.00	13,640.19	14,338.15
October	0.00	0.00	13,640.19	14,338.15
November	0.00	0.00	13,640.19	14,338.16
December	0.00	0.00	13,640.19	14,338.16
Janurary	0.00	0.00	13,640.19	14,338.16
February	0.00	0.00	13,640.19	14,338.16
March	0.00	0.00	13,640.19	12,244.26
April	0.00	0.00	13,640.19	12,244.26
May	0.00	0.00	13,640.19	12,244.27
June	0.00	0.00	13,640.21	12,244.27
Total	0.00	0.00	163,682.30	163,682.30