

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

BROOKSVILLE

2008-09

060 - 093

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2007)	41	20	61	0	61
10 ATTENDING PUPILS (OCTOBER 2007)	41	18	59	0	59
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2007	41.0	19.0	60.0 (100%)	0.0 ( 0%)	60.0

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	2.4 (17:1)	1.2 (16:1)	0.0 (15:1)	=	3.6 /	9.5 =	=	.38 X	401,168 =	=	152,444	0
B. GUIDANCE	0.1 (350:1)	0.1 (350:1)	0.0 (250:1)	=	0.2 /	0.2 =	=	1.00 X	7,325 =	=	7,325	0
C. LIBRARIANS	0.1 (800:1)	0.0 (800:1)	0.0 (800:1)	=	0.1 /	0.0 =	=	.10 X	0 =	=	2,978	0
D. HEALTH	0.1 (800:1)	0.0 (800:1)	0.0 (800:1)	=	0.1 /	0.1 =	=	1.00 X	4,187 =	=	4,187	0
E. EDUCATION TECHS	0.4 (100:1)	0.2 (100:1)	0.0 (250:1)	=	0.6 /	1.5 =	=	.40 X	28,327 =	=	11,331	0
F. LIBRARY TECHS	0.1 (500:1)	0.0 (500:1)	0.0 (500:1)	=	0.1 /	0.0 =	=	.10 X	0 =	=	1,321	0
G. CLERICAL	0.2 (200:1)	0.1 (200:1)	0.0 (200:1)	=	0.3 /	1.0 =	=	.30 X	30,358 =	=	9,107	0
H. SCHOOL ADMIN.	0.1 (305:1)	0.1 (305:1)	0.0 (315:1)	=	0.2 /	0.5 =	=	.40 X	32,089 =	=	12,836	0

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	34	34	2,040	0
B. Supplies and Equipment	320	442	19,200	0
C. Professional Development	54	54	3,240	0
D. Instructional Leadership Support	22	22	1,320	0
E. Co- and Extra-Curricular Student	31	105	1,860	0
F. System Administration/Support	204	204	12,240	0
G. Operations & Maintenance	935	1,111	56,100	0

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	31,717	0
B. Education & Library Technicians	36.00%	4,555	0
C. Clerical	29.00%	2,641	0
D. School Administrators	14.00%	1,797	0

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.95)	-12,213	0
16 Adjustment for Title I Revenues	-5,765	0

17 TOTALS	320,259	0
18 E.P.S. RATES	5,338	6,141

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## A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2005	74.0	47.0	121.0		
	OCTOBER 2005	70.0	50.0	120.0		
	APRIL 2006	71.0	47.0	118.0		
	OCTOBER 2006	63.0	55.0	118.0		
	APRIL 2007	61.0	51.0	112.0		
	OCTOBER 2007	59.0	44.0	103.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	60.0 +	6.33	X	5,338.00	= 354,069.54
	9-12 PUPILS	47.5 +	0.00	X	6,141.00	= 291,697.50
	ADULT EDUC. COURSES AT .1	0.0		X	6,141.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,338.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	6,141.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .3220	19.3	X .15	X	5,338.00	= 15,453.51
	9-12 DISADVANTAGED @ .3220	15.3	X .15	X	6,141.00	= 14,093.60
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	5,338.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	6,141.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	60.0		X	40.00	= 2,400.00
	9-12 STUDENT ASSESSMENT	47.5		X	40.00	= 1,900.00
	K-8 TECHNOLOGY RESOURCES	60.0		X	90.00	= 5,400.00
	9-12 TECHNOLOGY RESOURCES	47.5		X	273.00	= 12,967.50
	K-2 PUPILS	19.5	X .10	X	5,338.00	= 10,409.10
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 45,579.27
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					753,970.02
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					731,350.91
30	ADJUSTED TOTAL OPERATING ALLOCATION					731,350.91

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B. OTHER SUBSIDIZABLE COSTS

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31	GIFTED & TALENTED EXPENDITURES FOR 2006-07	0.00	X	102.90%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					136,716.32
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2006-07	0.00	X	102.90%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					83,485.50
36	TRANSPORTATION (BUS PURCHASES) FOR 2007-08					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					220,201.82
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					951,552.73

C. DEBT SERVICE ALLOCATIONS

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41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
42	TOTAL PRINCIPAL & INTEREST		0.00	0.00	0.00
43	APPROVED LEASES FOR 2007-08 - BROOKSVILLE				0.00
43A	APPROVED LEASE PURCHASES FOR 2007-08 - BROOKSVILLE				0.00
44	INSURED VALUE FACTOR FOR 2006-07 - BROOKSVILLE				6,487.21
47	TOTAL DEBT SERVICE ALLOCATION				6,487.21
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				958,039.94

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION				TOTAL ALLOCATION	LOCAL CONTRIBUTION
BROOKSVILLE	AVG. CAL. YEAR PUPILS	OPERATING ALLOCATION	DEBT ALLOCATION	TOWN ALLOCATION	
	107.5 100.00%	958,039.94	0.00	958,039.94	
TOTAL	107.5			958,039.94	

BROOKSVILLE	2007 STATE VALUATION	MILL EXPECTATION	TOWN CONTRIBUTION	TOWN ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
	369,500,000	6.790	2,508,905.00	958,039.94	958,039.94	2.59M
TOTAL	369,500,000		2,508,905.00	958,039.94	958,039.94	2.59M

E. TOTALS AND ADJUSTMENTS				TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			958,039.94	958,039.94	0.00
49B	ADJUSTMENT FOR 45% OF SPECIAL EDUCATION COSTS				61,522.34-	61,522.34
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			958,039.94	896,517.60	61,522.34
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
60	ADJUSTED STATE CONTRIBUTION					61,522.34
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 % =	93.58%	STATE SHARE % =	6.42%	
63	FYI: 100% E.P.S. TOTAL ALLOCATION			980,659.05		

\*\*\*\*\* WARRANT ARTICLE \*\*\*\*\*

F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN	TOTAL ALLOCATION	LOCAL CONTRIBUTION	PERCENT	MILLS
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BROOKSVILLE

958,039.94

896,517.60 100.00%

2.43

TOTAL

958,039.94

896,517.60 100.00%

2.43

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	5,126.86	5,696.51	0.00	0.00
August	5,126.86	5,696.51	0.00	0.00
September	5,126.86	5,696.51	0.00	0.00
October	5,126.86	5,696.51	0.00	0.00
November	5,126.86	5,696.51	0.00	0.00
December	5,126.86	5,696.51	0.00	0.00
Janurary	5,126.86	5,696.51	0.00	0.00
February	5,126.86	4,329.35	0.00	0.00
March	5,126.86	4,329.35	0.00	0.00
April	5,126.86	4,329.35	0.00	0.00
May	5,126.86	4,329.36	0.00	0.00
June	5,126.88	4,329.36	0.00	0.00
Total	61,522.34	61,522.34	0.00	0.00