

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

BRUNSWICK

2010-11

063 - 223

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2009)	1,216	687	1,903	1,077	2,980
10 ATTENDING PUPILS (OCTOBER 2009)	1,112	615	1,727	1,019	2,746
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2009	1,164.0	651.0	1,815.0 ( 63%)	1,048.0 ( 37%)	2,863.0

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	68.5 (17:1)	40.7 (16:1)	69.9 (15:1)	=	179.1 /	206.6 =	=	.87 X	10740,649 =	=	5886,950	3457,415
B. GUIDANCE	3.3 (350:1)	1.9 (350:1)	4.2 (250:1)	=	9.4 /	12.0 =	=	.78 X	681,804 =	=	335,038	196,769
C. LIBRARIANS	1.5 (800:1)	0.8 (800:1)	1.3 (800:1)	=	3.6 /	4.4 =	=	.82 X	258,739 =	=	133,665	78,501
D. HEALTH	1.5 (800:1)	0.8 (800:1)	1.3 (800:1)	=	3.6 /	5.0 =	=	.72 X	235,975 =	=	107,038	62,864
E. EDUCATION TECHS	11.6 (100:1)	6.5 (100:1)	4.2 (250:1)	=	22.3 /	18.2 =	=	1.23 X	354,919 =	=	275,027	161,523
F. LIBRARY TECHS	2.3 (500:1)	1.3 (500:1)	2.1 (500:1)	=	5.7 /	6.0 =	=	.95 X	104,342 =	=	62,449	36,676
G. CLERICAL	5.8 (200:1)	3.3 (200:1)	5.2 (200:1)	=	14.3 /	16.9 =	=	.85 X	508,655 =	=	272,385	159,972
H. SCHOOL ADMIN.	3.8 (305:1)	2.1 (305:1)	3.3 (315:1)	=	9.2 /	7.9 =	=	1.16 X	641,813 =	=	469,037	275,466

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	36	36	65,340	37,728
B. Supplies and Equipment	337	466	611,655	488,368
C. Professional Development	57	57	103,455	59,736
D. Instructional Leadership Support	24	24	43,560	25,152
E. Co- and Extra-Curricular Student	33	111	59,895	116,328
F. System Administration/Support	215	215	390,225	225,320
G. Operations & Maintenance	986	1,172	1789,590	1228,256

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	1227,911	721,154
B. Education & Library Technicians	36.00%	121,491	71,352
C. Clerical	29.00%	78,992	46,392
D. School Administrators	14.00%	65,665	38,565

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.02)	182,019	106,887
16 Adjustment for Title I Revenues	-249,597	-146,588

17 TOTALS	12031,790	7447,835
18 E.P.S. RATES	6,629	7,107

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## A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2007	2,108.0	971.0	3,079.0		
	OCTOBER 2007	2,036.0	984.0	3,020.0		
	APRIL 2008	2,029.0	951.0	2,980.0		
	OCTOBER 2008	1,984.0	965.0	2,949.0		
	APRIL 2009	1,903.0	932.0	2,835.0		
	OCTOBER 2009	1,727.0	906.0	2,633.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	1,815.0 +	149.50	X	6,629.00	= 13,022,670.50
	9-12 PUPILS	919.0 +	32.50	X	7,107.00	= 6,762,310.50
	ADULT EDUC. COURSES AT .1	9.1		X	7,107.00	= 64,673.70
	K-8 EQUIV. INSTR. PUPILS	0.000		X	6,629.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	1.375		X	7,107.00	= 9,772.13
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .3162	573.9	X .15	X	6,629.00	= 570,657.47
	9-12 DISADVANTAGED @ .3162	290.6	X .15	X	7,107.00	= 309,794.13
	K-8 LIMITED ENGLISH PROF.	32.0	X .500	X	6,629.00	= 106,064.00
	9-12 LIMITED ENGLISH PROF.	11.0	X .500	X	7,107.00	= 39,088.50
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,815.0		X	42.00	= 76,230.00
	9-12 STUDENT ASSESSMENT	919.0		X	42.00	= 38,598.00
	K-8 TECHNOLOGY RESOURCES	1,815.0		X	95.00	= 172,425.00
	9-12 TECHNOLOGY RESOURCES	919.0		X	288.00	= 264,672.00
	K-2 PUPILS	563.5	X .10	X	6,629.00	= 373,544.15
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					21,810,500.08
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					21,156,185.07
30	ADJUSTED TOTAL OPERATING ALLOCATION					21,156,185.07

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B. OTHER SUBSIDIZABLE COSTS

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31	GIFTED & TALENTED EXPENDITURES FOR 2008-09	224,494.23	X	102.50%	=	230,106.59
32	SPECIAL EDUCATION - EPS ALLOCATION					2,879,902.16
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2008-09	766,833.00	X	102.50%	=	786,003.83
35	TRANSPORTATION - EPS ALLOCATION					1,292,466.73
36	TRANSPORTATION (BUS PURCHASES) FOR 2009-10					144,017.44
39	TOTAL OTHER SUBSIDIZABLE COSTS					5,332,496.74
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					26,488,681.81

C. DEBT SERVICE ALLOCATIONS

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41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	BRUNSWICK				
	11/01/10	NEW HS	375,000.00	19,439.75	394,439.75
	05/01/11	NEW HS	0.00	21,924.14	21,924.14
	11/01/10	NEW HS	360,000.00	18,392.17	378,392.17
	05/01/11	NEW HS	0.00	20,867.17	20,867.17
	05/01/11	NEW 3-5 ELEM SCHOOL (SERIES D)	0.00	55,041.90	55,041.90
	05/01/11	NEW 3-5 ELEM SCHOOL (SERIES E)	0.00	202,517.41	202,517.41
42	TOTAL PRINCIPAL & INTEREST		735,000.00	338,182.54	1,073,182.54
43	APPROVED LEASES FOR 2009-10 - BRUNSWICK				43,800.00
43A	APPROVED LEASE PURCHASES FOR 2009-10 - BRUNSWICK				0.00
44	INSURED VALUE FACTOR FOR 2008-09 - BRUNSWICK				0.00
47	TOTAL DEBT SERVICE ALLOCATION				1,116,982.54
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				27,605,664.35

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL. YEAR PUPILS	100.00%	OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION	TOTAL ALLOCATION	LOCAL CONTRIBUTION
BRUNSWICK	2,734.5		27,605,664.35		0.00		27,605,664.35		
TOTAL	2,734.5						27,605,664.35		

	2009 STATE VALUATION	X	MILL EXPECTATION	=	TOWN CONTRIBUTION	OR	TOWN ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
BRUNSWICK	2,172,000,000		6.900		14,986,800.00		27,605,664.35	14,986,800.00	100.00%
TOTAL	2,172,000,000				14,986,800.00		27,605,664.35	14,986,800.00	100.00%

E. TOTALS AND ADJUSTMENTS

	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	27,605,664.35	14,986,800.00	12,618,864.35
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	27,605,664.35	14,986,800.00	12,618,864.35
51 PLUS AUDIT ADJUSTMENTS			0.00
52 LESS AUDIT ADJUSTMENTS			53,901.44
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
59C LESS AMOUNT TO BE PAID BY FEDERAL ARRA TITLE XIV STABILIZATION FUNDS			1,099,032.00
60 ADJUSTED STATE CONTRIBUTION			11,465,930.91
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 54.29%	STATE SHARE % = 45.71%	
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 58.47%	STATE SHARE % = 41.53%	
63 FYI: 100% E.P.S. TOTAL ALLOCATION	28,259,979.36		

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	866,062.36	866,062.36	0.00	0.00
August	866,062.36	866,062.36	0.00	0.00
September	866,062.36	866,062.36	0.00	0.00
October	866,062.36	866,062.36	0.00	0.00
November	866,062.36	866,062.36	772,831.92	772,831.92
December	866,062.36	866,062.36	0.00	0.00
Janurary	866,062.36	866,062.36	0.00	0.00
February	866,062.36	866,062.37	0.00	0.00
March	866,062.36	866,062.37	0.00	0.00
April	866,062.36	866,062.37	0.00	0.00
May	866,062.36	866,062.37	300,350.62	300,350.62
June	866,062.41	866,062.37	0.00	0.00
Total	10,392,748.37	10,392,748.37	1,073,182.54	1,073,182.54