

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

2011-12

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1. COMPUTATION OF E.P.S. RATES

| | K-5 | 6-8 | K-8 | 9-12 | TOTAL |
|---|---------|-------|----------------|--------------|---------|
| 9 ATTENDING PUPILS (APRIL 2010) | 1,070 | 607 | 1,677 | 1,000 | 2,677 |
| 10 ATTENDING PUPILS (OCTOBER 2010) | 1,024 | 577 | 1,601 | 967 | 2,568 |
| 11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2010 | 1,047.0 | 592.0 | 1,639.0 (62%) | 983.5 (38%) | 2,622.5 |

| 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 | 61.6 (17:1) | 37.0 (16:1) | 65.6 (15:1) | = | 164.2 / | 200.4 = | = | .82 X | 10745,951 = | = | 5463,242 | 3348,438 |
| B. GUIDANCE | 3.0 (350:1) | 1.7 (350:1) | 3.9 (250:1) | = | 8.6 / | 12.2 = | = | .70 X | 715,699 = | = | 310,613 | 190,376 |
| C. LIBRARIANS | 1.3 (800:1) | 0.7 (800:1) | 1.2 (800:1) | = | 3.2 / | 4.4 = | = | .73 X | 266,712 = | = | 120,714 | 73,986 |
| D. HEALTH | 1.3 (800:1) | 0.7 (800:1) | 1.2 (800:1) | = | 3.2 / | 5.0 = | = | .64 X | 240,718 = | = | 95,517 | 58,543 |
| E. EDUCATION TECHS | 10.5 (100:1) | 5.9 (100:1) | 3.9 (250:1) | = | 20.3 / | 11.4 = | = | 1.78 X | 231,907 = | = | 255,932 | 156,862 |
| F. LIBRARY TECHS | 2.1 (500:1) | 1.2 (500:1) | 2.0 (500:1) | = | 5.3 / | 5.7 = | = | .93 X | 101,956 = | = | 58,788 | 36,031 |
| G. CLERICAL | 5.2 (200:1) | 3.0 (200:1) | 4.9 (200:1) | = | 13.1 / | 16.0 = | = | .82 X | 501,476 = | = | 254,950 | 156,260 |
| H. SCHOOL ADMIN. | 3.4 (305:1) | 1.9 (305:1) | 3.1 (315:1) | = | 8.4 / | 8.0 = | = | 1.05 X | 646,304 = | = | 420,744 | 257,875 |

| 13 Other Support Costs (Per Pupil) | K-8 | 9-12 | Elementary | Secondary |
|-------------------------------------|-------|-------|------------|-----------|
| A. Substitute Teachers -1/2 Day | 37 | 37 | 60,643 | 36,390 |
| B. Supplies and Equipment | 342 | 473 | 560,538 | 465,196 |
| C. Professional Development | 58 | 58 | 95,062 | 57,043 |
| D. Instructional Leadership Support | 24 | 24 | 39,336 | 23,604 |
| E. Co- and Extra-Curricular Student | 34 | 113 | 55,726 | 111,136 |
| F. System Administration/Support | 218 | 218 | 357,302 | 214,403 |
| G. Operations & Maintenance | 1,002 | 1,191 | 1642,278 | 1171,349 |

| 14 Salary Benefits | Percentage | Elementary | Secondary |
|--|------------|------------|-----------|
| A. Teachers, Guidance, Librarians & Health | 19.00% | 1138,116 | 697,555 |
| B. Education & Library Technicians | 36.00% | 113,299 | 69,441 |
| C. Clerical | 29.00% | 73,936 | 45,315 |
| D. School Administrators | 14.00% | 58,904 | 36,103 |

| | | |
|--|----------|----------|
| 15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.02) | 168,507 | 103,263 |
| 16 Adjustment for Title I Revenues | -269,309 | -165,060 |

| | | |
|-----------------|-----------|----------|
| 17 TOTALS | 11074,838 | 7144,108 |
| 18 E.P.S. RATES | 6,757 | 7,264 |

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A. OPERATING COST ALLOCATIONS

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|----|---|-------------|-------------|---------|-----------|-----------------|
| 19 | SUBSIDIZABLE PUPILS | K-8 | 9-12 | TOTAL | | |
| | 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 | | |
| | APRIL 2010 | 1,677.0 | 884.0 | 2,561.0 | | |
| | OCTOBER 2010 | 1,601.0 | 881.0 | 2,482.0 | | |
| 21 | BASIC COUNTS | AVG. CAL. | DECLINING | X | SAU | |
| | | YEAR PUPILS | ENROLL. ADJ | X | EPS RATES | |
| | K-8 PUPILS | 1,639.0 + | 181.16 | X | 6,757.00 | = 12,298,821.12 |
| | 9-12 PUPILS | 882.5 + | 37.33 | X | 7,264.00 | = 6,681,645.12 |
| | ADULT EDUC. COURSES AT .1 | 5.4 | | X | 7,264.00 | = 39,225.60 |
| | K-8 EQUIV. INSTR. PUPILS | 0.000 | | X | 6,757.00 | = 0.00 |
| | 9-12 EQUIV. INSTR. PUPILS | 1.250 | | X | 7,264.00 | = 9,080.00 |
| | WEIGHTED COUNTS | PUPILS | WEIGHTS | X | | |
| | K-8 DISADVANTAGED @ .3123 | 511.9 | X .15 | X | 6,757.00 | = 518,836.25 |
| | 9-12 DISADVANTAGED @ .3123 | 275.6 | X .15 | X | 7,264.00 | = 300,293.76 |
| | K-8 LIMITED ENGLISH PROF. | 35.0 | X .500 | X | 6,757.00 | = 118,247.50 |
| | 9-12 LIMITED ENGLISH PROF. | 13.0 | X .500 | X | 7,264.00 | = 47,216.00 |
| | TARGETED FUNDS | PUPILS | WEIGHTS | X | | |
| | K-8 STUDENT ASSESSMENT | 1,639.0 | | X | 43.00 | = 70,477.00 |
| | 9-12 STUDENT ASSESSMENT | 882.5 | | X | 43.00 | = 37,947.50 |
| | K-8 TECHNOLOGY RESOURCES | 1,639.0 | | X | 97.00 | = 158,983.00 |
| | 9-12 TECHNOLOGY RESOURCES | 882.5 | | X | 293.00 | = 258,572.50 |
| | K-2 PUPILS | 517.0 | X .10 | X | 6,757.00 | = 349,336.90 |
| | ISOLATED SMALL SCHOOL ADJUSTMENT | | | | | |
| | K-8 SMALL SCHOOL ADJUSTMENT | | | | | = 0.00 |
| | 9-12 SMALL SCHOOL ADJUSTMENT | | | | | = 0.00 |
| | OPERATING ALLOCATION | | | | | 20,888,682.25 |
| | OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 % | | | | | 20,262,021.78 |
| 30 | ADJUSTED TOTAL OPERATING ALLOCATION | | | | | 20,262,021.78 |

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B. OTHER SUBSIDIZABLE COSTS

| | | | | | | |
|----|--|------------|---|---------|---|---------------|
| 31 | GIFTED & TALENTED EXPENDITURES FOR 2009-10 | 230,281.15 | X | 101.60% | = | 233,965.65 |
| 32 | SPECIAL EDUCATION - EPS ALLOCATION | | | | | 3,345,195.63 |
| 34 | VOCATIONAL EDUCATION EXPENDITURES FOR 2009-10 | 775,214.76 | X | 101.60% | = | 787,618.20 |
| 35 | TRANSPORTATION - EPS ALLOCATION | | | | | 1,262,950.28 |
| 36 | TRANSPORTATION (BUS PURCHASES) FOR 2010-11 | | | | | 85,632.25 |
| 39 | TOTAL OTHER SUBSIDIZABLE COSTS | | | | | 5,715,362.00 |
| 40 | TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39) | | | | | 25,977,383.78 |

C. DEBT SERVICE ALLOCATIONS

| 41 | DEBT SERVICE | NAME OF PROJECT | PRINCIPAL | INTEREST | |
|-----|---|--------------------------------|--------------|------------|---------------|
| | BRUNSWICK | | | | |
| | 11/01/11 | NEW HS | 375,000.00 | 9,895.59 | 384,895.59 |
| | 05/01/12 | NEW HS | 0.00 | 13,669.92 | 13,669.92 |
| | 11/01/11 | NEW HS | 360,000.00 | 9,319.77 | 369,319.77 |
| | 05/01/12 | NEW HS | 0.00 | 13,123.13 | 13,123.13 |
| | 11/01/11 | NEW 3-5 ELEM SCHOOL (SERIES D) | 934,004.00 | 54,139.57 | 988,143.57 |
| | 05/01/12 | NEW 3-5 ELEM SCHOOL (SERIES D) | 0.00 | 28,454.45 | 28,454.45 |
| | 11/01/11 | NEW 3-5 ELEM SCHOOL (SERIES E) | 0.00 | 199,197.45 | 199,197.45 |
| | 05/01/12 | NEW 3-5 ELEM SCHOOL (SERIES E) | 0.00 | 199,197.45 | 199,197.45 |
| 42 | TOTAL PRINCIPAL & INTEREST | | 1,669,004.00 | 526,997.33 | 2,196,001.33 |
| 43 | APPROVED LEASES FOR 2010-11 - BRUNSWICK | | | | 0.00 |
| 43A | APPROVED LEASE PURCHASES FOR 2010-11 - BRUNSWICK | | | | 0.00 |
| 44 | INSURED VALUE FACTOR FOR 2009-10 - BRUNSWICK | | | | 0.00 |
| 47 | TOTAL DEBT SERVICE ALLOCATION | | | | 2,196,001.33 |
| 48 | TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47) | | | | 28,173,385.11 |

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| D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION | | | | TOTAL ALLOCATION | LOCAL CONTRIBUTION | |
|--|--|----------------------|-------------------|------------------------|---------------------------------------|--------------------|
| BRUNSWICK | AVG. CAL. YEAR PUPILS | OPERATING ALLOCATION | DEBT ALLOCATION | TOWN ALLOCATION | | |
| | 2,521.5 100.00% | 28,173,385.11 | 0.00 | 28,173,385.11 | | |
| TOTAL | 2,521.5 | | | 28,173,385.11 | | |
| BRUNSWICK | 2010 STATE VALUATION | MILL EXPECTATION | TOWN CONTRIBUTION | TOWN ALLOCATION | LOCAL CONTRIBUTION STATE CONTRIBUTION | |
| | 2,204,800,000 | 7.470 | 16,469,856.00 | 28,173,385.11 | 16,469,856.00 100.00% 7.47M | |
| TOTAL | 2,204,800,000 | | 16,469,856.00 | 28,173,385.11 | 16,469,856.00 100.00% 7.47M | |
| E. TOTALS AND ADJUSTMENTS | | | | TOTAL ALLOCATION | LOCAL CONTRIBUTION | STATE CONTRIBUTION |
| 49 | TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS | | | 28,173,385.11 | 16,469,856.00 | 11,703,529.11 |
| 50 | ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS | | | 28,173,385.11 | 16,469,856.00 | 11,703,529.11 |
| 51 | PLUS AUDIT ADJUSTMENTS | | | | | 0.00 |
| 52 | LESS AUDIT ADJUSTMENTS | | | | | 33,515.55 |
| 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 |
| 59E | LESS MAINECARE SEED | | | | | 51,655.27 |
| 60 | ADJUSTED STATE CONTRIBUTION | | | | | 11,618,358.29 |
| 61 | LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): | | | LOCAL SHARE % = 58.46% | STATE SHARE % = 41.54% | |
| 62 | ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): | | | LOCAL SHARE % = 58.76% | STATE SHARE % = 41.24% | |
| 63 | FYI: 100% E.P.S. TOTAL ALLOCATION | | | 28,800,045.58 | | |

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

| MONTH | SUBSIDY | PAID TO DATE | DEBT SERVICE | PAID TO DATE |
|-----------|--------------|--------------|--------------|--------------|
| July | 785,196.41 | 789,501.01 | 0.00 | 0.00 |
| August | 785,196.41 | 789,501.02 | 0.00 | 0.00 |
| September | 785,196.41 | 789,501.02 | 0.00 | 0.00 |
| October | 785,196.41 | 789,501.02 | 0.00 | 0.00 |
| November | 785,196.41 | 789,501.02 | 1,941,556.38 | 1,941,556.38 |
| December | 785,196.41 | 789,501.02 | 0.00 | 0.00 |
| Janurary | 785,196.41 | 789,501.02 | 0.00 | 0.00 |
| February | 785,196.41 | 789,501.02 | 0.00 | 0.00 |
| March | 785,196.41 | 789,501.02 | 0.00 | 0.00 |
| April | 785,196.41 | 789,501.02 | 0.00 | 0.00 |
| May | 785,196.41 | 789,501.02 | 254,444.95 | 254,444.95 |
| June | 785,196.45 | 737,845.75 | 0.00 | 0.00 |
| Total | 9,422,356.96 | 9,422,356.96 | 2,196,001.33 | 2,196,001.33 |