

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

BRUNSWICK

2012-13

063 - 223

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2011)	1,011	572	1,583	951	2,534
10 ATTENDING PUPILS (OCTOBER 2011)	1,031	537	1,568	889	2,457
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2011	1,021.0	554.5	1,575.5 (63%)	920.0 (37%)	2,495.5

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	60.1 (17:1)	34.7 (16:1)	61.3 (15:1)	=	156.1 /	181.7 =		.86 X	9852,639 =		5338,160	3135,110
B. GUIDANCE	2.9 (350:1)	1.6 (350:1)	3.7 (250:1)	=	8.2 /	11.0 =		.75 X	657,823 =		310,821	182,546
C. LIBRARIANS	1.3 (800:1)	0.7 (800:1)	1.2 (800:1)	=	3.2 /	4.0 =		.80 X	245,514 =		123,739	72,672
D. HEALTH	1.3 (800:1)	0.7 (800:1)	1.2 (800:1)	=	3.2 /	4.0 =		.80 X	203,375 =		102,501	60,199
E. EDUCATION TECHS	10.2 (100:1)	5.5 (100:1)	3.7 (250:1)	=	19.4 /	10.9 =		1.78 X	225,415 =		252,781	148,458
F. LIBRARY TECHS	2.0 (500:1)	1.1 (500:1)	1.8 (500:1)	=	4.9 /	5.0 =		.98 X	97,637 =		60,281	35,403
G. CLERICAL	5.1 (200:1)	2.8 (200:1)	4.6 (200:1)	=	12.5 /	11.0 =		1.14 X	357,225 =		256,559	150,678
H. SCHOOL ADMIN.	3.3 (305:1)	1.8 (305:1)	2.9 (315:1)	=	8.0 /	7.7 =		1.04 X	642,905 =		421,231	247,390

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	37	37	58,294	34,040
B. Supplies and Equipment	346	478	545,123	439,760
C. Professional Development	59	59	92,955	54,280
D. Instructional Leadership Support	24	24	37,812	22,080
E. Co- and Extra-Curricular Student	34	114	53,567	104,880
F. System Administration/Support	220	220	346,610	202,400
G. Operations & Maintenance	1,013	1,204	1595,982	1107,680

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	1116,292	655,600
B. Education & Library Technicians	36.00%	112,702	66,190
C. Clerical	29.00%	74,402	43,697
D. School Administrators	14.00%	58,972	34,635

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.02)	138,487	81,329
16 Adjustment for Title I Revenues	-287,457	-168,824

17 TOTALS	10809,814	6710,203
18 E.P.S. RATES	6,861	7,294

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	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		
	APRIL 2011	1,580.0	870.0	2,450.0		
	OCTOBER 2011	1,568.0	846.0	2,414.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	1,574.0 +	102.00	X	6,861.00	= 11,499,036.00
	9-12 PUPILS	858.0 +	28.50	X	7,294.00	= 6,466,131.00
	ADULT EDUC. COURSES AT .1	4.9		X	7,294.00	= 35,740.60
	K-8 EQUIV. INSTR. PUPILS	0.375		X	6,861.00	= 2,572.88
	9-12 EQUIV. INSTR. PUPILS	1.000		X	7,294.00	= 7,294.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .3431	540.0	X .15	X	6,861.00	= 555,741.00
	9-12 DISADVANTAGED @ .3431	294.4	X .15	X	7,294.00	= 322,103.04
	K-8 LIMITED ENGLISH PROF.	24.0	X .500	X	6,861.00	= 82,332.00
	9-12 LIMITED ENGLISH PROF.	14.0	X .500	X	7,294.00	= 51,058.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,574.0		X	43.00	= 67,682.00
	9-12 STUDENT ASSESSMENT	858.0		X	43.00	= 36,894.00
	K-8 TECHNOLOGY RESOURCES	1,574.0		X	98.00	= 154,252.00
	9-12 TECHNOLOGY RESOURCES	858.0		X	296.00	= 253,968.00
	K-2 PUPILS	519.0	X .10	X	6,861.00	= 356,085.90
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					19,890,890.42
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					19,294,163.70
30	ADJUSTED TOTAL OPERATING ALLOCATION					19,294,163.70

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2010-11	233,354.08	X	101.10%	=	235,920.97
32	SPECIAL EDUCATION - EPS ALLOCATION					3,172,036.15
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2010-11	732,727.96	X	101.10%	=	740,787.97
35	TRANSPORTATION - EPS ALLOCATION					1,276,842.73
36	TRANSPORTATION (BUS PURCHASES) FOR 2011-12					77,110.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					5,502,697.82
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					24,796,861.52

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
BRUNSWICK					
	11/01/12	NEW HS	372,628.79	0.00	372,628.79
	05/01/13	NEW HS	0.00	6,500.95	6,500.95
	11/01/12	NEW HS	357,723.64	0.00	357,723.64
	05/01/13	NEW HS	0.00	6,240.91	6,240.91
	11/01/12	NEW 3-5 ELEM SCHOOL (SERIES D)	934,004.00	28,454.45	962,458.45
	05/01/13	NEW 3-5 ELEM SCHOOL (SERIES D)	0.00	18,680.09	18,680.09
	11/01/12	NEW 3-5 ELEM SCHOOL (SERIES E)	0.00	199,197.45	199,197.45
	05/01/13	NEW 3-5 ELEM SCHOOL (SERIES E)	0.00	199,197.45	199,197.45
42	TOTAL PRINCIPAL & INTEREST		1,664,356.43	458,271.30	2,122,627.73
43	APPROVED LEASES FOR 2011-12 - BRUNSWICK				0.00
43A	APPROVED LEASE PURCHASES FOR 2011-12 - BRUNSWICK				0.00
44	INSURED VALUE FACTOR FOR 2010-11 - BRUNSWICK				0.00
47	TOTAL DEBT SERVICE ALLOCATION				2,122,627.73
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				26,919,489.25

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION				TOTAL ALLOCATION	LOCAL CONTRIBUTION			
	AVG. CAL. YEAR PUPILS	100.00%	OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION	
BRUNSWICK	2,432.0		26,919,489.25		0.00		26,919,489.25	
TOTAL	2,432.0						26,919,489.25	
			2011 STATE VALUATION X	MILL EXPECTATION	=	TOWN CONTRIBUTION	OR TOWN ALLOCATION	
BRUNSWICK			2,141,500,000	7.800		16,703,700.00	26,919,489.25	
TOTAL			2,141,500,000			16,703,700.00	26,919,489.25	
E. TOTALS AND ADJUSTMENTS				TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION		
49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS				26,919,489.25	16,703,700.00	10,215,789.25	
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS				26,919,489.25	16,703,700.00	10,215,789.25	
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	
59D	BUS REFURBISHING ADJUSTMENT						0.00	
59E	LESS MAINECARE SEED - PRIVATE						316,749.17	
59E	LESS MAINECARE SEED - PUBLIC						22,243.50	
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						9,876,796.58	
61	LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 62.05% STATE SHARE % = 37.95%							
62	ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 63.31% STATE SHARE % = 36.69%							
63	FYI: 100% E.P.S. TOTAL ALLOCATION				27,516,215.97			