

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

BROOKLIN

2006-07

058 - 076

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2005	43.5	18.5	62.0 (100%)	0.0 (0%)	62.0

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	2.6 (17:1)	1.2 (16:1)	0.0 (15:1)	=	3.8 /	8.1 =	.47 X	331,715 =	155,906	0
B. GUIDANCE	0.1 (350:1)	0.1 (350:1)	0.0 (250:1)	=	0.2 /	0.2 =	1.00 X	8,636 =	8,636	0
C. LIBRARIANS	0.1 (800:1)	0.0 (800:1)	0.0 (800:1)	=	0.1 /	0.7 =	.14 X	20,792 =	2,911	0
D. HEALTH	0.1 (800:1)	0.0 (800:1)	0.0 (800:1)	=	0.1 /	0.2 =	.50 X	7,829 =	3,915	0
E. EDUCATION TECHS	0.4 (100:1)	0.2 (100:1)	0.0 (250:1)	=	0.6 /	2.4 =	.25 X	37,816 =	9,454	0
F. LIBRARY TECHS	0.1 (500:1)	0.0 (500:1)	0.0 (500:1)	=	0.1 /	0.0 =	.10 X	0 =	1,265	0
G. CLERICAL	0.2 (200:1)	0.1 (200:1)	0.0 (200:1)	=	0.3 /	1.2 =	.25 X	28,160 =	7,040	0
H. SCHOOL ADMIN.	0.1 (305:1)	0.1 (305:1)	0.0 (315:1)	=	0.2 /	0.7 =	.29 X	42,938 =	12,452	0

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	32	32	1,984	0
B. Supplies and Equipment	302	418	18,724	0
C. Professional Development	51	51	3,162	0
D. Instructional Leadership Support	20	20	1,240	0
E. Co- and Extra-Curricular Student	29	99	1,798	0
F. System Administration/Support	349	346	21,638	0
G. Operations & Maintenance	929	1,104	57,598	0

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	32,560	0
B. Education & Library Technicians	36.00%	3,859	0
C. Clerical	29.00%	2,042	0
D. School Administrators	14.00%	1,743	0

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.95)	-12,188	0
16 Adjustment for Title I Revenues	-19,073	0

17 TOTALS	316,665	0
18 E.P.S. RATES	5,108	5,956

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A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2003	70.0	37.0	107.0		
	OCTOBER 2003	65.0	41.0	106.0		
	APRIL 2004	62.0	42.0	104.0		
	OCTOBER 2004	63.0	47.0	110.0		
	APRIL 2005	66.0	46.0	112.0		
	OCTOBER 2005	61.0	50.0	111.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	63.5 +	1.00	X	5,108.00	= 329,466.00
	9-12 PUPILS	48.0 +	0.00	X	5,956.00	= 285,888.00
	ADULT EDUC. COURSES AT .1	0.0		X	5,956.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,108.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	5,956.00	= 0.00
WEIGHTED COUNTS	PUPILS	WEIGHTS	X	X	SAU	
	K-8 DISADVANTAGED @ .2453	15.6	X .15	X	5,108.00	= 11,952.72
	9-12 DISADVANTAGED @ .2453	11.8	X .15	X	5,956.00	= 10,542.12
	K-8 LIMITED ENGLISH PROF.	0.0	X .500	X	5,108.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .500	X	5,956.00	= 0.00
TARGETED FUNDS	PUPILS	WEIGHTS	X	X	SAU	
	K-8 STUDENT ASSESSMENT	63.5		X	79.00	= 5,016.50
	9-12 STUDENT ASSESSMENT	48.0		X	79.00	= 3,792.00
	K-8 TECHNOLOGY RESOURCES	63.5		X	85.00	= 5,397.50
	9-12 TECHNOLOGY RESOURCES	48.0		X	258.00	= 12,384.00
	K-2 PUPILS	26.5	X .10	X	5,108.00	= 13,536.20
ISOLATED SMALL SCHOOL ADJUSTMENT						
	K-8 SMALL SCHOOL ADJUSTMENT					= 36,143.88
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
OPERATING ALLOCATION						714,118.92
OPERATING ALLOCATION WITH EPS TRANSITION AT 90.00 %						642,707.02
30	ADJUSTED TOTAL OPERATING ALLOCATION					642,707.02

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2004-05	0.00	X	102.40%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					174,963.80
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2004-05	0.00	X	102.40%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					73,423.74
36	TRANSPORTATION (BUS PURCHASES) FOR 2005-06					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					248,387.54
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					891,094.56

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST		
	11/01/06	NEW ELEM SCHOOL	165,989.00	23,754.61		189,743.61
	05/01/07	NEW ELEM SCHOOL	0.00	19,862.36		19,862.36
42	TOTAL PRINCIPAL & INTEREST		165,989.00	43,616.97		209,605.97
43	APPROVED LEASES FOR 2005-06					0.00
43A	APPROVED LEASE PURCHASES FOR 2005-06					0.00
44	INSURED VALUE FACTOR FOR 2004-05					20,191.64
47	TOTAL DEBT SERVICE ALLOCATION					229,797.61
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)					1,120,892.17

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

						TOTAL	LOCAL		
		AVG. CAL.	2005 STATE	MILL	LOCAL	ALLOCATION	CONTRIBUTION		
		YEAR PUPILS	VALUATION X	EXPECTATION =	CONTRIBUTION	OR	ALLOCATION		
BROOKLIN		111.5 100.00%	265,650,000	7.60	2,018,940.00		1,120,892.17	1,120,892.17	100.00% 4.22M
TOTAL		111.5	265,650,000		2,018,940.00		1,120,892.17	1,120,892.17	100.00% 4.22M

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	1,120,892.17	1,120,892.17	0.00
49A ADJUSTMENT FOR DEBT SERVICE PER 20-A MRSA SECTION 15689 SUB-SECTION 2		96,972.61-	96,972.61
49B ADJUSTMENT FOR 84% OF SPECIAL EDUCATION COSTS		49,996.98-	49,996.98
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	1,120,892.17	973,922.58	146,969.59
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
57 LESS ADJUSTMENT FOR LAPTOP AGREEMENT			0.00
58E TRANSITION ADJUSTMENTS PER CHAPTER 519 PART AAAA-11 (TIER 2) AND AAAA-22 & 23			0.00
58F EPS TRANSITION ADJUSTMENT PER 20-A MRSA SECTION 15686 AND SUB-SEC. 2 TIER 1			0.00
59A MINIMUM TEACHER SALARY ADJUSTMENT			0.00
60 ADJUSTED STATE CONTRIBUTION			146,969.59
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 % = 86.89% STATE SHARE % = 13.11%			
63 FYI: 100% E.P.S. TOTAL ALLOCATION	1,192,304.07		

F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN	MSE ADJ. LINE 49D	TOTAL ALLOCATION	LOCAL CONTRIBUTION	PERCENT	MILLS
BROOKLIN		1,120,892.17	973,922.58	100.00%	3.67
TOTAL		1,120,892.17	973,922.58	100.00%	3.67