

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

BREWER

2007-08

053 - 220

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2006)	610	308	918	883	1,801
10 ATTENDING PUPILS (OCTOBER 2006)	617	296	913	912	1,825
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2006	613.5	302.0	915.5 (50%)	897.5 (50%)	1,813.0

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	36.1 (17:1)	18.9 (16:1)	59.8 (15:1)	=	114.8	/	111.0	=	1.03 X	5217,903	=	2687,220	2687,220
B. GUIDANCE	1.8 (350:1)	0.9 (350:1)	3.6 (250:1)	=	6.3	/	6.0	=	1.05 X	321,844	=	168,968	168,968
C. LIBRARIANS	0.8 (800:1)	0.4 (800:1)	1.1 (800:1)	=	2.3	/	1.0	=	2.30 X	57,955	=	66,649	66,648
D. HEALTH	0.8 (800:1)	0.4 (800:1)	1.1 (800:1)	=	2.3	/	2.0	=	1.15 X	89,246	=	51,317	51,316
E. EDUCATION TECHS	6.1 (100:1)	3.0 (100:1)	3.6 (250:1)	=	12.7	/	2.5	=	5.08 X	45,257	=	114,953	114,953
F. LIBRARY TECHS	1.2 (500:1)	0.6 (500:1)	1.8 (500:1)	=	3.6	/	3.0	=	1.20 X	46,640	=	27,984	27,984
G. CLERICAL	3.1 (200:1)	1.5 (200:1)	4.5 (200:1)	=	9.1	/	11.0	=	.83 X	312,722	=	129,780	129,779
H. SCHOOL ADMIN.	2.0 (305:1)	1.0 (305:1)	2.8 (315:1)	=	5.8	/	5.0	=	1.16 X	359,326	=	208,409	208,409

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	33	33	30,212	29,618
B. Supplies and Equipment	311	430	284,721	385,925
C. Professional Development	52	52	47,606	46,670
D. Instructional Leadership Support	21	21	19,226	18,848
E. Co- and Extra-Curricular Student	30	102	27,465	91,545
F. System Administration/Support	359	356	328,665	319,510
G. Operations & Maintenance	956	1,136	875,218	1019,560

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	565,089	565,089
B. Education & Library Technicians	36.00%	51,457	51,457
C. Clerical	29.00%	37,636	37,636
D. School Administrators	14.00%	29,177	29,177

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.02)	83,377	83,365
16 Adjustment for Title I Revenues	-100,680	-100,680

17 TOTALS	5734,448	6032,996
18 E.P.S. RATES	6,264	6,722

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A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2004	954.0	436.0	1,390.0		
	OCTOBER 2004	930.0	433.0	1,363.0		
	APRIL 2005	922.0	432.0	1,354.0		
	OCTOBER 2005	920.0	458.0	1,378.0		
	APRIL 2006	913.0	435.0	1,348.0		
	OCTOBER 2006	927.0	464.0	1,391.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	920.0 +	7.66	X	6,264.00	= 5,810,862.24
	9-12 PUPILS	449.5 +	0.00	X	6,722.00	= 3,021,539.00
	ADULT EDUC. COURSES AT .1	1.2		X	6,722.00	= 8,066.40
	K-8 EQUIV. INSTR. PUPILS	0.000		X	6,264.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	6,722.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .3150	289.8	X .15	X	6,264.00	= 272,296.08
	9-12 DISADVANTAGED @ .3150	141.6	X .15	X	6,722.00	= 142,775.28
	K-8 LIMITED ENGLISH PROF.	1.0	X .500	X	6,264.00	= 3,132.00
	9-12 LIMITED ENGLISH PROF.	3.0	X .500	X	6,722.00	= 10,083.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	920.0		X	40.00	= 36,800.00
	9-12 STUDENT ASSESSMENT	449.5		X	40.00	= 17,980.00
	K-8 TECHNOLOGY RESOURCES	920.0		X	87.00	= 80,040.00
	9-12 TECHNOLOGY RESOURCES	449.5		X	265.00	= 119,117.50
	K-2 PUPILS	325.5	X .10	X	6,264.00	= 203,893.20
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					9,726,584.70
	OPERATING ALLOCATION WITH EPS TRANSITION AT 95.00 %					9,240,255.46
30	ADJUSTED TOTAL OPERATING ALLOCATION					9,240,255.46

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2005-06	50,330.57	X	102.90%	=	51,790.16
32	SPECIAL EDUCATION - EPS ALLOCATION					1,878,069.04
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2005-06	181,420.44	X	102.90%	=	186,681.63
35	TRANSPORTATION - EPS ALLOCATION					330,152.06
36	TRANSPORTATION (BUS PURCHASES) FOR 2006-07					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					2,446,692.89
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					11,686,948.35

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
42	TOTAL PRINCIPAL & INTEREST		0.00	0.00	0.00
43	APPROVED LEASES FOR 2006-07				65,408.00
43A	APPROVED LEASE PURCHASES FOR 2006-07				0.00
44	INSURED VALUE FACTOR FOR 2005-06				0.00
47	TOTAL DEBT SERVICE ALLOCATION				65,408.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				11,752,356.35

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

					TOTAL ALLOCATION	LOCAL CONTRIBUTION		
	AVG. CAL. YEAR PUPILS	2006 STATE VALUATION	MILL EXPECTATION	LOCAL CONTRIBUTION	OR TOTAL ALLOCATION			
BREWER	1,369.5 100.00%	623,450,000	7.44	4,638,468.00	11,752,356.35	4,638,468.00	100.00%	7.44M
TOTAL	1,369.5	623,450,000		4,638,468.00	11,752,356.35	4,638,468.00	100.00%	7.44M

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	11,752,356.35	4,638,468.00	7,113,888.35
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	11,752,356.35	4,638,468.00	7,113,888.35
51 PLUS AUDIT ADJUSTMENTS			0.00
52 LESS AUDIT ADJUSTMENTS			98,779.47-
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
58F EPS TRANSITION ADJUSTMENT PER 20-A MRSA SECTION 15686			0.00
58G LIMITATION OF INCREASES ADJUSTMENT - 15%			0.00
59A MINIMUM TEACHER SALARY ADJUSTMENT			3,047.00
59B REGIONALIZATION AND EFFICIENCY ASSISTANCE			0.00
60 ADJUSTED STATE CONTRIBUTION			7,018,155.88
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 39.47% STATE SHARE % = 60.53%			
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 40.28% STATE SHARE % = 59.72%			
63 FYI: 100% E.P.S. TOTAL ALLOCATION	12,238,685.59		