

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

BROOKLIN

2007-08

058 - 076

1. COMPUTATION OF E.P.S. RATES

|   | K-5  | 6-8  | K-8         | 9-12      | TOTAL |
|---|------|------|-------------|-----------|-------|
| 9 ATTENDING PUPILS (APRIL 2006)                                   | 40   | 21   | 61          | 0         | 61    |
| 10 ATTENDING PUPILS (OCTOBER 2006)                                | 37   | 21   | 58          | 0         | 58    |
| 11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2006 | 38.5 | 21.0 | 59.5 (100%) | 0.0 ( 0%) | 59.5  |

| 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        | 2.3 (17:1)  | 1.3 (16:1)  | 0.0 (15:1)  | = | 3.6 /      | 6.6 =      | = | .55 X   | 276,745 =      | = | 152,210           | 0                |
| B. GUIDANCE        | 0.1 (350:1) | 0.1 (350:1) | 0.0 (250:1) | = | 0.2 /      | 0.2 =      | = | 1.00 X  | 8,943 =        | = | 8,943             | 0                |
| C. LIBRARIANS      | 0.0 (800:1) | 0.0 (800:1) | 0.0 (800:1) | = | 0.0 /      | 0.7 =      | = | .00 X   | 21,623 =       | = | 0                 | 0                |
| D. HEALTH          | 0.0 (800:1) | 0.0 (800:1) | 0.0 (800:1) | = | 0.0 /      | 0.0 =      | = | .00 X   | 0 =            | = | 0                 | 0                |
| E. EDUCATION TECHS | 0.4 (100:1) | 0.2 (100:1) | 0.0 (250:1) | = | 0.6 /      | 2.4 =      | = | .25 X   | 36,257 =       | = | 9,064             | 0                |
| F. LIBRARY TECHS   | 0.1 (500:1) | 0.0 (500:1) | 0.0 (500:1) | = | 0.1 /      | 0.0 =      | = | .10 X   | 0 =            | = | 1,298             | 0                |
| G. CLERICAL        | 0.2 (200:1) | 0.1 (200:1) | 0.0 (200:1) | = | 0.3 /      | 1.0 =      | = | .30 X   | 24,510 =       | = | 7,353             | 0                |
| H. SCHOOL ADMIN.   | 0.1 (305:1) | 0.1 (305:1) | 0.0 (315:1) | = | 0.2 /      | 0.8 =      | = | .25 X   | 49,894 =       | = | 12,474            | 0                |

| 13 Other Support Costs (Per Pupil)  | K-8 | 9-12  | Elementary | Secondary |
|-------------------------------------|-----|-------|------------|-----------|
| A. Substitute Teachers -1/2 Day     | 33  | 33    | 1,964      | 0         |
| B. Supplies and Equipment           | 311 | 430   | 18,505     | 0         |
| C. Professional Development         | 52  | 52    | 3,094      | 0         |
| D. Instructional Leadership Support | 21  | 21    | 1,250      | 0         |
| E. Co- and Extra-Curricular Student | 30  | 102   | 1,785      | 0         |
| F. System Administration/Support    | 359 | 356   | 21,361     | 0         |
| G. Operations & Maintenance         | 956 | 1,136 | 56,882     | 0         |

| 14 Salary Benefits                         | Percentage | Elementary | Secondary |
|--|------------|------------|-----------|
| A. Teachers, Guidance, Librarians & Health | 19.00%     | 30,619     | 0         |
| B. Education & Library Technicians         | 36.00%     | 3,730      | 0         |
| C. Clerical                                | 29.00%     | 2,132      | 0         |
| D. School Administrators                   | 14.00%     | 1,746      | 0         |

|  |         |   |
|--|---------|---|
| 15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.95) | -11,576 | 0 |
| 16 Adjustment for Title I Revenues   | -17,049 | 0 |

|                 |         |       |
|-----------------|---------|-------|
| 17 TOTALS       | 305,783 | 0     |
| 18 E.P.S. RATES | 5,139   | 6,119 |

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A. OPERATING COST ALLOCATIONS

|    |   |                          |                          |        |                  |              |
|----|---|--------------------------|--------------------------|--------|------------------|--------------|
| 19 | RESIDENT PUPILS                                     | K-8                      | 9-12                     | TOTAL  |                  |              |
|    | 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  |                  |              |
|    | APRIL 2006  | 61.0                     | 47.0                     | 108.0  |                  |              |
|    | OCTOBER 2006  | 58.0                     | 49.0                     | 107.0  |                  |              |
|    |   |                          |                          |        |                  |              |
| 21 | BASIC COUNTS  | AVG. CAL.<br>YEAR PUPILS | DECLINING<br>ENROLL. ADJ | X<br>X | SAU<br>EPS RATES |              |
|    | K-8 PUPILS  | 59.5 +                   | 2.33                     | X      | 5,139.00         | = 317,744.37 |
|    | 9-12 PUPILS   | 48.0 +                   | 0.00                     | X      | 6,119.00         | = 293,712.00 |
|    | ADULT EDUC. COURSES AT .1                           | 0.0                      |                          | X      | 6,119.00         | = 0.00       |
|    | K-8 EQUIV. INSTR. PUPILS                            | 0.000                    |                          | X      | 5,139.00         | = 0.00       |
|    | 9-12 EQUIV. INSTR. PUPILS                           | 0.000                    |                          | X      | 6,119.00         | = 0.00       |
|    |   |                          |                          |        |                  |              |
|    | WEIGHTED COUNTS                                     | PUPILS                   | WEIGHTS                  | X      |                  |              |
|    | K-8 DISADVANTAGED @ .3103                           | 18.5                     | X .15                    | X      | 5,139.00         | = 14,260.73  |
|    | 9-12 DISADVANTAGED @ .3103                          | 14.9                     | X .15                    | X      | 6,119.00         | = 13,675.97  |
|    | K-8 LIMITED ENGLISH PROF.                           | 0.0                      | X .500                   | X      | 5,139.00         | = 0.00       |
|    | 9-12 LIMITED ENGLISH PROF.                          | 0.0                      | X .500                   | X      | 6,119.00         | = 0.00       |
|    | TARGETED FUNDS                                      | PUPILS                   | WEIGHTS                  | X      |                  |              |
|    | K-8 STUDENT ASSESSMENT                              | 59.5                     |                          | X      | 40.00            | = 2,380.00   |
|    | 9-12 STUDENT ASSESSMENT                             | 48.0                     |                          | X      | 40.00            | = 1,920.00   |
|    | K-8 TECHNOLOGY RESOURCES                            | 59.5                     |                          | X      | 87.00            | = 5,176.50   |
|    | 9-12 TECHNOLOGY RESOURCES                           | 48.0                     |                          | X      | 265.00           | = 12,720.00  |
|    | K-2 PUPILS  | 19.5                     | X .10                    | X      | 5,139.00         | = 10,021.05  |
|    |   |                          |                          |        |                  |              |
|    | ISOLATED SMALL SCHOOL ADJUSTMENT                    |                          |                          |        |                  |              |
|    | K-8 SMALL SCHOOL ADJUSTMENT                         |                          |                          |        |                  | = 40,675.40  |
|    | 9-12 SMALL SCHOOL ADJUSTMENT                        |                          |                          |        |                  | = 0.00       |
|    |   |                          |                          |        |                  |              |
|    | OPERATING ALLOCATION                                |                          |                          |        |                  | 712,286.02   |
|    | OPERATING ALLOCATION WITH EPS TRANSITION AT 95.00 % |                          |                          |        |                  | 676,671.71   |
|    |   |                          |                          |        |                  |              |
| 30 | ADJUSTED TOTAL OPERATING ALLOCATION                 |                          |                          |        |                  | 676,671.71   |

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B. OTHER SUBSIDIZABLE COSTS

|    |  |      |   |         |   |            |
|----|--|------|---|---------|---|------------|
| 31 | GIFTED & TALENTED EXPENDITURES FOR 2005-06                                     | 0.00 | X | 102.90% | = | 0.00       |
| 32 | SPECIAL EDUCATION - EPS ALLOCATION   |      |   |         |   | 177,303.63 |
| 34 | VOCATIONAL EDUCATION EXPENDITURES FOR 2005-06                                  | 0.00 | X | 102.90% | = | 0.00       |
| 35 | TRANSPORTATION - EPS ALLOCATION  |      |   |         |   | 98,452.80  |
| 36 | TRANSPORTATION (BUS PURCHASES) FOR 2006-07                                     |      |   |         |   | 0.00       |
| 39 | TOTAL OTHER SUBSIDIZABLE COSTS   |      |   |         |   | 275,756.43 |
| 40 | TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39) |      |   |         |   | 952,428.14 |

C. DEBT SERVICE ALLOCATIONS

| 41  | DEBT SERVICE                                      | NAME OF PROJECT          | PRINCIPAL  | INTEREST  |              |
|-----|---|--------------------------|------------|-----------|--------------|
|     |   | 11/01/07 NEW ELEM SCHOOL | 165,990.00 | 10,980.96 | 176,970.96   |
|     |   | 05/01/08 NEW ELEM SCHOOL | 0.00       | 15,125.01 | 15,125.01    |
| 42  | TOTAL PRINCIPAL & INTEREST                        |                          | 165,990.00 | 26,105.97 | 192,095.97   |
| 43  | APPROVED LEASES FOR 2006-07                       |                          |            |           | 0.00         |
| 43A | APPROVED LEASE PURCHASES FOR 2006-07              |                          |            |           | 0.00         |
| 44  | INSURED VALUE FACTOR FOR 2005-06                  |                          |            |           | 16,228.63    |
| 47  | TOTAL DEBT SERVICE ALLOCATION                     |                          |            |           | 208,324.60   |
| 48  | TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47) |                          |            |           | 1,160,752.74 |

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

|          | AVG. CAL. YEAR PUPILS | 2006 STATE VALUATION | MILL EXPECTATION | LOCAL CONTRIBUTION | TOTAL ALLOCATION | LOCAL CONTRIBUTION |              |         |       |
|----------|-----------------------|----------------------|------------------|--------------------|------------------|--------------------|--------------|---------|-------|
| BROOKLIN | 107.5                 | 100.00%              | 333,350,000      | 7.44               | 2,480,124.00     | 1,160,752.74       | 1,160,752.74 | 100.00% | 3.48M |
| TOTAL    | 107.5                 |                      | 333,350,000      |                    | 2,480,124.00     | 1,160,752.74       | 1,160,752.74 | 100.00% | 3.48M |

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| E. TOTALS AND ADJUSTMENTS   | TOTAL<br>ALLOCATION | LOCAL<br>CONTRIBUTION | STATE<br>CONTRIBUTION |
|---|---------------------|-----------------------|-----------------------|
| 49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS  | 1,160,752.74        | 1,160,752.74          | 0.00                  |
| 49A ADJUSTMENT FOR DEBT SERVICE PER 20-A MRSA SECTION 15689 SUB-SECTION 2   |                     | 101,652.60-           | 101,652.60            |
| 49B ADJUSTMENT FOR 84% OF SPECIAL EDUCATION COSTS   |                     | 148,935.05-           | 148,935.05            |
| 50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS   | 1,160,752.74        | 910,165.09            | 250,587.65            |
| 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                  |
| 58F EPS TRANSITION ADJUSTMENT PER 20-A MRSA SECTION 15686   |                     |                       | 0.00                  |
| 58G LIMITATION OF INCREASES ADJUSTMENT - 15%  |                     |                       | 106,266.58-           |
| 59A MINIMUM TEACHER SALARY ADJUSTMENT   |                     |                       | 1,810.00              |
| 59B REGIONALIZATION AND EFFICIENCY ASSISTANCE   |                     |                       | 0.00                  |
| 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  |                     |                       | 146,131.07            |
| 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 % = 87.41% STATE SHARE % = 12.59% |                     |                       |                       |
| 63 FYI: 100% E.P.S. TOTAL ALLOCATION  | 1,196,367.05        |                       |                       |

| F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN | MSE ADJ.<br>LINE 49D | TOTAL<br>ALLOCATION | LOCAL<br>CONTRIBUTION | PERCENT | MILLS |
|---|----------------------|---------------------|-----------------------|---------|-------|
| BROOKLIN                                |                      | 1,160,752.74        | 910,165.09            | 100.00% | 2.73  |
| TOTAL                                   |                      | 1,160,752.74        | 910,165.09            | 100.00% | 2.73  |