

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

BREWER

2011-12

053 - 220

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2010)	664	276	940	750	1,690
10 ATTENDING PUPILS (OCTOBER 2010)	689	285	974	743	1,717
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2010	676.5	280.5	957.0 (56%)	746.5 (44%)	1,703.5

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	39.8 (17:1)	17.5 (16:1)	49.8 (15:1)	=	107.1	/	104.4	=	1.03 X	5444,073	=	3140,141	2467,254
B. GUIDANCE	1.9 (350:1)	0.8 (350:1)	3.0 (250:1)	=	5.7	/	6.0	=	.95 X	298,688	=	158,902	124,852
C. LIBRARIANS	0.8 (800:1)	0.4 (800:1)	0.9 (800:1)	=	2.1	/	1.0	=	2.10 X	63,822	=	75,055	58,971
D. HEALTH	0.8 (800:1)	0.4 (800:1)	0.9 (800:1)	=	2.1	/	2.0	=	1.05 X	96,480	=	56,730	44,574
E. EDUCATION TECHS	6.8 (100:1)	2.8 (100:1)	3.0 (250:1)	=	12.6	/	6.0	=	2.10 X	114,821	=	135,029	106,095
F. LIBRARY TECHS	1.4 (500:1)	0.6 (500:1)	1.5 (500:1)	=	3.5	/	1.0	=	3.50 X	17,616	=	34,527	27,129
G. CLERICAL	3.4 (200:1)	1.4 (200:1)	3.7 (200:1)	=	8.5	/	10.7	=	.79 X	336,421	=	148,833	116,940
H. SCHOOL ADMIN.	2.2 (305:1)	0.9 (305:1)	2.4 (315:1)	=	5.5	/	5.0	=	1.10 X	388,407	=	239,259	187,989

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	37	37	35,409	27,621
B. Supplies and Equipment	342	473	327,294	353,095
C. Professional Development	58	58	55,506	43,297
D. Instructional Leadership Support	24	24	22,968	17,916
E. Co- and Extra-Curricular Student	34	113	32,538	84,355
F. System Administration/Support	218	218	208,626	162,737
G. Operations & Maintenance	1,002	1,191	958,914	889,082

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	651,857	512,174
B. Education & Library Technicians	36.00%	61,040	47,961
C. Clerical	29.00%	43,162	33,913
D. School Administrators	14.00%	33,496	26,318

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.02)	96,268	75,635
16 Adjustment for Title I Revenues	-138,085	-108,496

17 TOTALS	6377,468	5299,412
18 E.P.S. RATES	6,664	7,099

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A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2008	944.0	427.0	1,371.0		
	OCTOBER 2008	947.0	431.0	1,378.0		
	APRIL 2009	942.0	420.0	1,362.0		
	OCTOBER 2009	944.0	407.0	1,351.0		
	APRIL 2010	938.0	410.0	1,348.0		
	OCTOBER 2010	974.0	392.0	1,366.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	956.0 +	0.00	X	6,664.00	= 6,370,784.00
	9-12 PUPILS	401.0 +	13.50	X	7,099.00	= 2,942,535.50
	ADULT EDUC. COURSES AT .1	0.9		X	7,099.00	= 6,389.10
	K-8 EQUIV. INSTR. PUPILS	0.125		X	6,664.00	= 833.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	7,099.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .3686	352.4	X .15	X	6,664.00	= 352,259.04
	9-12 DISADVANTAGED @ .3686	147.8	X .15	X	7,099.00	= 157,384.83
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	6,664.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	7,099.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	956.0		X	43.00	= 41,108.00
	9-12 STUDENT ASSESSMENT	401.0		X	43.00	= 17,243.00
	K-8 TECHNOLOGY RESOURCES	956.0		X	97.00	= 92,732.00
	9-12 TECHNOLOGY RESOURCES	401.0		X	293.00	= 117,493.00
	K-2 PUPILS	351.0	X .10	X	6,664.00	= 233,906.40
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					10,332,667.87
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					10,022,687.83
30	ADJUSTED TOTAL OPERATING ALLOCATION					10,022,687.83

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2009-10	52,496.85	X	101.60%	=	53,336.80
32	SPECIAL EDUCATION - EPS ALLOCATION					1,710,982.64
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2009-10	164,633.88	X	101.60%	=	167,268.02
35	TRANSPORTATION - EPS ALLOCATION					417,671.21
36	TRANSPORTATION (BUS PURCHASES) FOR 2010-11					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					2,349,258.67
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					12,371,946.50

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	BREWER				
	11/01/11	NEW PREK-8 SCHOOL	1,547,802.00	561,480.75	2,109,282.75
	05/01/12	NEW PREK-8 SCHOOL	0.00	517,832.75	517,832.75
42	TOTAL PRINCIPAL & INTEREST		1,547,802.00	1,079,313.50	2,627,115.50
43	APPROVED LEASES FOR 2010-11 - BREWER				65,408.00
43A	APPROVED LEASE PURCHASES FOR 2010-11 - BREWER				0.00
44	INSURED VALUE FACTOR FOR 2009-10 - BREWER				0.00
47	TOTAL DEBT SERVICE ALLOCATION				2,692,523.50
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				15,064,470.00

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION				TOTAL ALLOCATION	LOCAL CONTRIBUTION	
BREWER	AVG. CAL. YEAR PUPILS	OPERATING ALLOCATION	DEBT ALLOCATION	TOWN ALLOCATION		
	1,357.0 100.00%	15,064,470.00	0.00	15,064,470.00		
TOTAL	1,357.0			15,064,470.00		
BREWER	2010 STATE VALUATION	MILL EXPECTATION	TOWN CONTRIBUTION	TOWN ALLOCATION		
	729,150,000	7.470	5,446,750.50	15,064,470.00	5,446,750.50 100.00% 7.47M	
TOTAL	729,150,000		5,446,750.50	15,064,470.00	5,446,750.50 100.00% 7.47M	
E. TOTALS AND ADJUSTMENTS				TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			15,064,470.00	5,446,750.50	9,617,719.50
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			15,064,470.00	5,446,750.50	9,617,719.50
51	PLUS AUDIT ADJUSTMENTS					0.00
52	LESS AUDIT ADJUSTMENTS					33,722.77
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					18,084.61
60	ADJUSTED STATE CONTRIBUTION					9,565,912.12
61	LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):			LOCAL SHARE % = 36.16%	STATE SHARE % = 63.84%	
62	ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):			LOCAL SHARE % = 36.50%	STATE SHARE % = 63.50%	
63	FYI: 100% E.P.S. TOTAL ALLOCATION			15,374,450.04		

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	578,233.05	579,740.10	0.00	0.00
August	578,233.05	579,740.10	0.00	0.00
September	578,233.05	579,740.10	0.00	0.00
October	578,233.05	579,740.10	0.00	0.00
November	578,233.05	579,740.10	2,109,282.75	2,109,282.75
December	578,233.05	579,740.10	0.00	0.00
Janurary	578,233.05	579,740.10	0.00	0.00
February	578,233.05	579,740.10	0.00	0.00
March	578,233.05	579,740.10	0.00	0.00
April	578,233.05	579,740.11	0.00	0.00
May	578,233.05	579,740.11	517,832.75	517,832.75
June	578,233.07	561,655.50	0.00	0.00
Total	6,938,796.62	6,938,796.62	2,627,115.50	2,627,115.50