

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

BREWER

2012-13

053 - 220

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2011)	681	283	964	727	1,691
10 ATTENDING PUPILS (OCTOBER 2011)	655	290	945	720	1,665
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2011	668.0	286.5	954.5 (57%)	723.5 (43%)	1,678.0

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	39.3 (17:1)	17.9 (16:1)	48.2 (15:1)	=	105.4 /	104.2 =	=	1.01 X	5482,031 =	=	3156,005	2380,846
B. GUIDANCE	1.9 (350:1)	0.8 (350:1)	2.9 (250:1)	=	5.6 /	6.0 =	=	.93 X	306,166 =	=	162,298	122,436
C. LIBRARIANS	0.8 (800:1)	0.4 (800:1)	0.9 (800:1)	=	2.1 /	1.9 =	=	1.11 X	117,950 =	=	74,627	56,298
D. HEALTH	0.8 (800:1)	0.4 (800:1)	0.9 (800:1)	=	2.1 /	2.0 =	=	1.05 X	97,542 =	=	58,379	44,040
E. EDUCATION TECHS	6.7 (100:1)	2.9 (100:1)	2.9 (250:1)	=	12.5 /	5.0 =	=	2.50 X	99,228 =	=	141,400	106,670
F. LIBRARY TECHS	1.3 (500:1)	0.6 (500:1)	1.4 (500:1)	=	3.3 /	1.0 =	=	3.30 X	17,810 =	=	33,501	25,272
G. CLERICAL	3.3 (200:1)	1.4 (200:1)	3.6 (200:1)	=	8.3 /	10.5 =	=	.79 X	335,468 =	=	151,061	113,959
H. SCHOOL ADMIN.	2.2 (305:1)	0.9 (305:1)	2.3 (315:1)	=	5.4 /	4.0 =	=	1.35 X	342,904 =	=	263,864	199,056

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	37	37	35,317	26,770
B. Supplies and Equipment	346	478	330,257	345,833
C. Professional Development	59	59	56,316	42,687
D. Instructional Leadership Support	24	24	22,908	17,364
E. Co- and Extra-Curricular Student	34	114	32,453	82,479
F. System Administration/Support	220	220	209,990	159,170
G. Operations & Maintenance	1,013	1,204	966,909	871,094

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	655,749	494,688
B. Education & Library Technicians	36.00%	62,964	47,499
C. Clerical	29.00%	43,808	33,048
D. School Administrators	14.00%	36,941	27,868

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.02)	81,529	61,506
16 Adjustment for Title I Revenues	-136,608	-103,055

17 TOTALS	6439,667	5155,528
18 E.P.S. RATES	6,747	7,126

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

BREWER

2012-13

053 - 220

A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	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		
	APRIL 2011	964.0	384.0	1,348.0		
	OCTOBER 2011	945.0	393.0	1,338.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X	SAU EPS RATES	
	K-8 PUPILS	954.5 +	0.00	X	6,747.00	= 6,440,011.50
	9-12 PUPILS	388.5 +	12.50	X	7,126.00	= 2,857,526.00
	ADULT EDUC. COURSES AT .1	0.5		X	7,126.00	= 3,563.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	6,747.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.125		X	7,126.00	= 890.75
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .3894	371.7	X .15	X	6,747.00	= 376,178.99
	9-12 DISADVANTAGED @ .3894	151.3	X .15	X	7,126.00	= 161,724.57
	K-8 LIMITED ENGLISH PROF.	3.0	X .700	X	6,747.00	= 14,168.70
	9-12 LIMITED ENGLISH PROF.	2.0	X .700	X	7,126.00	= 9,976.40
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	954.5		X	43.00	= 41,043.50
	9-12 STUDENT ASSESSMENT	388.5		X	43.00	= 16,705.50
	K-8 TECHNOLOGY RESOURCES	954.5		X	98.00	= 93,541.00
	9-12 TECHNOLOGY RESOURCES	388.5		X	296.00	= 114,996.00
	K-2 PUPILS	347.0	X .10	X	6,747.00	= 234,120.90
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					10,364,446.81
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					10,053,513.40
30	ADJUSTED TOTAL OPERATING ALLOCATION					10,053,513.40

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

BREWER

2012-13

053 - 220

=====

B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2010-11	57,180.05	X	101.10%	=	57,809.03
32	SPECIAL EDUCATION - EPS ALLOCATION					1,714,239.00
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2010-11	148,029.96	X	101.10%	=	149,658.29
35	TRANSPORTATION - EPS ALLOCATION					422,265.59
36	TRANSPORTATION (BUS PURCHASES) FOR 2011-12					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					2,343,971.91
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					12,397,485.31

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	BREWER				
	11/01/12	NEW PREK-8 SCHOOL	1,547,802.00	517,832.75	2,065,634.75
	05/01/13	NEW PREK-8 SCHOOL	0.00	474,602.65	474,602.65
42	TOTAL PRINCIPAL & INTEREST		1,547,802.00	992,435.40	2,540,237.40
43	APPROVED LEASES FOR 2011-12 - BREWER				0.00
43A	APPROVED LEASE PURCHASES FOR 2011-12 - BREWER				0.00
44	INSURED VALUE FACTOR FOR 2010-11 - BREWER				0.00
47	TOTAL DEBT SERVICE ALLOCATION				2,540,237.40
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				14,937,722.71

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

BREWER

2012-13

053 - 220

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION	TOTAL ALLOCATION	LOCAL CONTRIBUTION
--	------------------	--------------------

	AVG. CAL. YEAR PUPILS	100.00%	OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION
BREWER	1,343.0		14,937,722.71		0.00		14,937,722.71
TOTAL	1,343.0						14,937,722.71

	2011 STATE VALUATION X	MILL EXPECTATION	=	TOWN CONTRIBUTION	OR	TOWN ALLOCATION		
BREWER	737,900,000	7.800		5,755,620.00		14,937,722.71	5,755,620.00	100.00%
TOTAL	737,900,000			5,755,620.00		14,937,722.71	5,755,620.00	100.00%

E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
---------------------------	------------------	--------------------	--------------------

49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	14,937,722.71	5,755,620.00	9,182,102.71
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	14,937,722.71	5,755,620.00	9,182,102.71
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			30,132.11
59E LESS MAINECARE SEED - PUBLIC			5,191.90
60 ADJUSTED STATE CONTRIBUTION			9,146,778.70
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 38.53%	STATE SHARE % = 61.47%	
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 38.77%	STATE SHARE % = 61.23%	
63 FYI: 100% E.P.S. TOTAL ALLOCATION	15,248,656.12		