

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

BROOKSVILLE

2006-07

060 - 093

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	45.0	27.0	72.0 (100%)	0.0 (0%)	72.0

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)	1.7 (16:1)	0.0 (15:1)	=	4.3 /	9.6 =	.45 X	365,570 =	164,507	0
B. GUIDANCE	0.1 (350:1)	0.1 (350:1)	0.0 (250:1)	=	0.2 /	0.0 =	.20 X	0 =	5,501	0
C. LIBRARIANS	0.1 (800:1)	0.0 (800:1)	0.0 (800:1)	=	0.1 /	0.0 =	.10 X	0 =	2,750	0
D. HEALTH	0.1 (800:1)	0.0 (800:1)	0.0 (800:1)	=	0.1 /	0.1 =	1.00 X	3,915 =	3,915	0
E. EDUCATION TECHS	0.5 (100:1)	0.3 (100:1)	0.0 (250:1)	=	0.8 /	2.2 =	.36 X	35,730 =	12,863	0
F. LIBRARY TECHS	0.1 (500:1)	0.1 (500:1)	0.0 (500:1)	=	0.2 /	0.0 =	.20 X	0 =	2,530	0
G. CLERICAL	0.2 (200:1)	0.1 (200:1)	0.0 (200:1)	=	0.3 /	1.0 =	.30 X	27,379 =	8,214	0
H. SCHOOL ADMIN.	0.1 (305:1)	0.1 (305:1)	0.0 (315:1)	=	0.2 /	0.5 =	.40 X	30,670 =	12,268	0

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	32	32	2,304	0
B. Supplies and Equipment	302	418	21,744	0
C. Professional Development	51	51	3,672	0
D. Instructional Leadership Support	20	20	1,440	0
E. Co- and Extra-Curricular Student	29	99	2,088	0
F. System Administration/Support	349	346	25,128	0
G. Operations & Maintenance	929	1,104	66,888	0

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	33,568	0
B. Education & Library Technicians	36.00%	5,541	0
C. Clerical	29.00%	2,382	0
D. School Administrators	14.00%	1,718	0

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.95)	-12,903	0
16 Adjustment for Title I Revenues	0	0

17 TOTALS	366,117	0
18 E.P.S. RATES	5,085	5,981

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A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2003	83.0	44.0	127.0		
	OCTOBER 2003	74.0	51.0	125.0		
	APRIL 2004	72.0	50.0	122.0		
	OCTOBER 2004	81.0	46.0	127.0		
	APRIL 2005	74.0	47.0	121.0		
	OCTOBER 2005	70.0	50.0	120.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	72.0 +	3.66	X	5,085.00	= 384,731.10
	9-12 PUPILS	48.5 +	0.00	X	5,981.00	= 290,078.50
	ADULT EDUC. COURSES AT .1	0.0		X	5,981.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,085.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	5,981.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .2561	18.4	X .15	X	5,085.00	= 14,034.60
	9-12 DISADVANTAGED @ .2561	12.4	X .15	X	5,981.00	= 11,124.66
	K-8 LIMITED ENGLISH PROF.	0.0	X .500	X	5,085.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .500	X	5,981.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	72.0		X	79.00	= 5,688.00
	9-12 STUDENT ASSESSMENT	48.5		X	79.00	= 3,831.50
	K-8 TECHNOLOGY RESOURCES	72.0		X	85.00	= 6,120.00
	9-12 TECHNOLOGY RESOURCES	48.5		X	258.00	= 12,513.00
	K-2 PUPILS	21.0	X .10	X	5,085.00	= 10,678.50
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 56,889.96
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					795,689.82
	OPERATING ALLOCATION WITH EPS TRANSITION AT 90.00 %					716,120.83
30	ADJUSTED TOTAL OPERATING ALLOCATION					716,120.83

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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					171,516.40
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2004-05	0.00	X	102.40%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					75,180.28
36	TRANSPORTATION (BUS PURCHASES) FOR 2005-06					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					246,696.68
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					962,817.51

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 2005-06				0.00
43A	APPROVED LEASE PURCHASES FOR 2005-06				0.00
44	INSURED VALUE FACTOR FOR 2004-05				31,551.42
47	TOTAL DEBT SERVICE ALLOCATION				31,551.42
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				994,368.93

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

						TOTAL ALLOCATION	LOCAL CONTRIBUTION		
	AVG. CAL. YEAR PUPILS	2005 STATE VALUATION	MILL EXPECTATION	LOCAL CONTRIBUTION	OR				
BROOKSVILLE	120.5 100.00%	251,800,000	7.60	1,913,680.00		994,368.93	994,368.93	100.00%	3.95M
TOTAL	120.5	251,800,000		1,913,680.00		994,368.93	994,368.93	100.00%	3.95M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	994,368.93	994,368.93	0.00
49B ADJUSTMENT FOR 84% OF SPECIAL EDUCATION COSTS		144,073.78-	144,073.78
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	994,368.93	850,295.15	144,073.78
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			58.00
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			144,131.78
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 % = 85.51% STATE SHARE % = 14.49%			
63 FYI: 100% E.P.S. TOTAL ALLOCATION	1,073,937.92		

F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN	MSE ADJ. LINE 49D	TOTAL ALLOCATION	LOCAL CONTRIBUTION	PERCENT	MILLS
BROOKSVILLE		994,368.93	850,295.15	100.00%	3.38
TOTAL		994,368.93	850,295.15	100.00%	3.38