

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

SOUTHWEST HBR

2007-08

405 - 576

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2006)	120	70	190	0	190
10 ATTENDING PUPILS (OCTOBER 2006)	110	69	179	0	179
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2006	115.0	69.5	184.5 (100%)	0.0 ( 0%)	184.5

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	6.8 (17:1)	4.3 (16:1)	0.0 (15:1)	=	11.1	/	18.3	=	.61 X	849,120	=	517,963	0
B. GUIDANCE	0.3 (350:1)	0.2 (350:1)	0.0 (250:1)	=	0.5	/	1.0	=	.50 X	44,717	=	22,359	0
C. LIBRARIANS	0.1 (800:1)	0.1 (800:1)	0.0 (800:1)	=	0.2	/	0.0	=	.20 X	0	=	5,884	0
D. HEALTH	0.1 (800:1)	0.1 (800:1)	0.0 (800:1)	=	0.2	/	0.0	=	.20 X	0	=	7,350	0
E. EDUCATION TECHS	1.2 (100:1)	0.7 (100:1)	0.0 (250:1)	=	1.9	/	5.7	=	.33 X	104,334	=	34,430	0
F. LIBRARY TECHS	0.2 (500:1)	0.1 (500:1)	0.0 (500:1)	=	0.3	/	0.0	=	.30 X	0	=	3,894	0
G. CLERICAL	0.6 (200:1)	0.3 (200:1)	0.0 (200:1)	=	0.9	/	2.3	=	.39 X	67,219	=	26,215	0
H. SCHOOL ADMIN.	0.4 (305:1)	0.2 (305:1)	0.0 (315:1)	=	0.6	/	1.0	=	.60 X	68,038	=	40,823	0

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	33	33	6,089	0
B. Supplies and Equipment	311	430	57,380	0
C. Professional Development	52	52	9,594	0
D. Instructional Leadership Support	21	21	3,875	0
E. Co- and Extra-Curricular Student	30	102	5,535	0
F. System Administration/Support	359	356	66,236	0
G. Operations & Maintenance	956	1,136	176,382	0

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	105,176	0
B. Education & Library Technicians	36.00%	13,797	0
C. Clerical	29.00%	7,602	0
D. School Administrators	14.00%	5,715	0

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.93)	-55,810	0
16 Adjustment for Title I Revenues	-21,651	0

17 TOTALS	1038,836	0
18 E.P.S. RATES	5,631	0

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## A. OPERATING COST ALLOCATIONS

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19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2004	215.0	0.0	215.0		
	OCTOBER 2004	227.0	0.0	227.0		
	APRIL 2005	211.0	0.0	211.0		
	OCTOBER 2005	197.0	0.0	197.0		
	APRIL 2006	187.0	0.0	187.0		
	OCTOBER 2006	180.0	0.0	180.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	183.5 +	19.33	X	5,631.00	= 1,142,135.73
	9-12 PUPILS	0.0 +	0.00	X	0.00	= 0.00
	ADULT EDUC. COURSES AT .1	0.0		X	0.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,631.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.750		X	5,631.00	= 4,223.25
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .2500	45.9	X .15	X	5,631.00	= 38,769.44
	9-12 DISADVANTAGED @ .2500	0.0	X .15	X	0.00	= 0.00
	K-8 LIMITED ENGLISH PROF.	0.0	X .500	X	5,631.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .500	X	0.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	183.5		X	40.00	= 7,340.00
	9-12 STUDENT ASSESSMENT	0.0		X	40.00	= 0.00
	K-8 TECHNOLOGY RESOURCES	183.5		X	87.00	= 15,964.50
	9-12 TECHNOLOGY RESOURCES	0.0		X	265.00	= 0.00
	K-2 PUPILS	55.0	X .10	X	5,631.00	= 30,970.50
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					1,239,403.42
	OPERATING ALLOCATION WITH EPS TRANSITION AT 95.00 %					1,177,433.24
30	ADJUSTED TOTAL OPERATING ALLOCATION					1,177,433.24

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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					312,314.48
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2005-06	0.00	X	102.90%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					78,360.18
36	TRANSPORTATION (BUS PURCHASES) FOR 2006-07					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					390,674.66
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					1,568,107.90

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				0.00
43A	APPROVED LEASE PURCHASES FOR 2006-07				0.00
44	INSURED VALUE FACTOR FOR 2005-06				0.00
47	TOTAL DEBT SERVICE ALLOCATION				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				1,568,107.90

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

						TOTAL ALLOCATION	LOCAL CONTRIBUTION		
	AVG. CAL. YEAR PUPILS	2006 STATE VALUATION	MILL EXPECTATION	LOCAL CONTRIBUTION	OR				
SOUTHWEST HBR	183.5 100.00%	357,673,095	7.44	2,661,087.83		1,568,107.90	1,568,107.90	100.00%	4.38M
TOTAL	183.5	357,673,095		2,661,087.83		1,568,107.90	1,568,107.90	100.00%	4.38M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
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49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	1,568,107.90	1,568,107.90	0.00
49B ADJUSTMENT FOR 84% OF SPECIAL EDUCATION COSTS		262,344.16-	262,344.16
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	1,568,107.90	1,305,763.74	262,344.16
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%			0.00
59A MINIMUM TEACHER SALARY ADJUSTMENT			0.00
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			262,344.16
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 % = 83.27%	STATE SHARE % = 16.73%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	1,630,078.08		

F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN	MSE ADJ. LINE 49D	TOTAL ALLOCATION	LOCAL CONTRIBUTION	PERCENT	MILLS
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SOUTHWEST HBR		1,568,107.90	1,305,763.74	100.00%	3.65
TOTAL		1,568,107.90	1,305,763.74	100.00%	3.65