

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

BROOKSVILLE

2012-13

060 - 093

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2011)	43	26	69	0	69
10 ATTENDING PUPILS (OCTOBER 2011)	45	19	64	0	64
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2011	44.0	22.5	66.5 (100%)	0.0 (0%)	66.5

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	2.6 (17:1)	1.4 (16:1)	0.0 (15:1)	=	4.0 /	10.0 =		.40 X	513,677 =		205,471	0
B. GUIDANCE	0.1 (315:1)	0.1 (315:1)	0.0 (225:1)	=	0.2 /	0.3 =		.67 X	11,905 =		7,976	0
C. LIBRARIANS	0.1 (720:1)	0.0 (720:1)	0.0 (720:1)	=	0.1 /	0.0 =		.10 X	0 =		3,226	0
D. HEALTH	0.1 (720:1)	0.0 (720:1)	0.0 (720:1)	=	0.1 /	0.2 =		.50 X	10,339 =		5,170	0
E. EDUCATION TECHS	0.5 (090:1)	0.3 (090:1)	0.0 (225:1)	=	0.8 /	1.4 =		.57 X	22,581 =		12,871	0
F. LIBRARY TECHS	0.1 (450:1)	0.1 (450:1)	0.0 (450:1)	=	0.2 /	0.6 =		.33 X	13,167 =		4,345	0
G. CLERICAL	0.2 (180:1)	0.1 (180:1)	0.0 (180:1)	=	0.3 /	1.0 =		.30 X	32,889 =		9,867	0
H. SCHOOL ADMIN.	0.2 (275:1)	0.1 (275:1)	0.0 (284:1)	=	0.3 /	0.5 =		.60 X	34,765 =		20,859	0

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	37	37	2,461	0
B. Supplies and Equipment	346	478	23,009	0
C. Professional Development	59	59	3,924	0
D. Instructional Leadership Support	24	24	1,596	0
E. Co- and Extra-Curricular Student	34	114	2,261	0
F. System Administration/Support	220	220	14,630	0
G. Operations & Maintenance	1,013	1,204	67,365	0

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	42,150	0
B. Education & Library Technicians	36.00%	6,198	0
C. Clerical	29.00%	2,861	0
D. School Administrators	14.00%	2,920	0

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.95)	-13,612	0
16 Adjustment for Title I Revenues	0	0

17 TOTALS	425,547	0
18 E.P.S. RATES	6,399	6,759

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2009	59.0	38.0	97.0		
	OCTOBER 2009	67.0	38.0	105.0		
	APRIL 2010	66.0	38.0	104.0		
	OCTOBER 2010	66.0	27.0	93.0		
	APRIL 2011	68.0	28.0	96.0		
	OCTOBER 2011	61.0	35.0	96.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	64.5 +	0.00	X	6,399.00	= 412,735.50
	9-12 PUPILS	31.5 +	0.00	X	6,759.00	= 212,908.50
	ADULT EDUC. COURSES AT .1	0.0		X	6,759.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	6,399.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	6,759.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .4754	30.7	X .15	X	6,399.00	= 29,467.40
	9-12 DISADVANTAGED @ .4754	15.0	X .15	X	6,759.00	= 15,207.75
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	6,399.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	6,759.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	64.5		X	43.00	= 2,773.50
	9-12 STUDENT ASSESSMENT	31.5		X	43.00	= 1,354.50
	K-8 TECHNOLOGY RESOURCES	64.5		X	98.00	= 6,321.00
	9-12 TECHNOLOGY RESOURCES	31.5		X	296.00	= 9,324.00
	K-2 PUPILS	28.0	X .10	X	6,399.00	= 17,917.20
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 55,699.20
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					763,708.55
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					740,797.29
30	ADJUSTED TOTAL OPERATING ALLOCATION					740,797.29

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2010-11	0.00	X	101.10%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					174,909.00
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2010-11	0.00	X	101.10%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					88,318.21
36	TRANSPORTATION (BUS PURCHASES) FOR 2011-12					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					263,227.21
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					1,004,024.50

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 2011-12 - BROOKSVILLE				0.00
43A	APPROVED LEASE PURCHASES FOR 2011-12 - BROOKSVILLE				0.00
44	INSURED VALUE FACTOR FOR 2010-11 - BROOKSVILLE				9,948.97
47	TOTAL DEBT SERVICE ALLOCATION				9,948.97
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				1,013,973.47

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION					TOTAL ALLOCATION	LOCAL CONTRIBUTION				
	AVG. CAL. YEAR PUPILS	100.00%	OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION			
BROOKSVILLE	96.0		1,013,973.47		0.00		1,013,973.47			
TOTAL	96.0						1,013,973.47			
			2011 STATE VALUATION X	MILL EXPECTATION	=	TOWN CONTRIBUTION	OR	TOWN ALLOCATION	100.00%	2.08M
BROOKSVILLE			486,350,000	7.800		3,793,530.00		1,013,973.47	100.00%	2.08M
TOTAL			486,350,000			3,793,530.00		1,013,973.47	100.00%	2.08M
E. TOTALS AND ADJUSTMENTS					TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION			
49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS					1,013,973.47	1,013,973.47	0.00		
49B	ADJUSTMENT FOR 30% OF SPECIAL EDUCATION COSTS						52,472.70-	52,472.70		
49F	MINIMUM ECONOMICALLY DISADVANTAGED STUDENT ADJUSTMENT @ 98.00%						43,781.65-	43,781.65		
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS					1,013,973.47	917,719.12	96,254.35		
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							0.00		
59E	LESS MAINECARE SEED - PUBLIC							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							96,254.35		
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 % = 90.51% STATE SHARE % = 9.49%									
63	FYI: 100% E.P.S. TOTAL ALLOCATION					1,036,884.73				

***** WARRANT ARTICLE *****				
F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN	TOTAL ALLOCATION	LOCAL CONTRIBUTION	PERCENT	MILLS
BROOKSVILLE	1,013,973.47	917,719.12	100.00%	1.89
TOTAL	1,013,973.47	917,719.12	100.00%	1.89