

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

MANCHESTER

2005-06

260 - 042

1. COMPUTATION OF E.P.S. RATES

| | K-5 | 6-8 | K-8 | 9-12 | TOTAL |
|---|-------|-----|--------------|-----------|-------|
| 11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2004 | 196.0 | 0.0 | 196.0 (100%) | 0.0 (0%) | 196.0 |

| 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 | 11.5 (17:1) | 0.0 (16:1) | 0.0 (15:1) | = 11.5 / | 16.2 = | .71 X | 749,290 = | 531,996 | 0 |
| B. GUIDANCE | 0.6 (350:1) | 0.0 (350:1) | 0.0 (250:1) | = 0.6 / | 0.6 = | 1.00 X | 29,485 = | 29,485 | 0 |
| C. LIBRARIANS | 0.2 (800:1) | 0.0 (800:1) | 0.0 (800:1) | = 0.2 / | 0.5 = | .40 X | 25,906 = | 10,362 | 0 |
| D. HEALTH | 0.2 (800:1) | 0.0 (800:1) | 0.0 (800:1) | = 0.2 / | 0.6 = | .33 X | 24,884 = | 8,212 | 0 |
| E. EDUCATION TECHS | 2.0 (100:1) | 0.0 (100:1) | 0.0 (250:1) | = 2.0 / | 9.2 = | .22 X | 142,591 = | 31,370 | 0 |
| F. LIBRARY TECHS | 0.4 (500:1) | 0.0 (500:1) | 0.0 (500:1) | = 0.4 / | 0.0 = | .40 X | 0 = | 5,041 | 0 |
| G. CLERICAL | 1.0 (200:1) | 0.0 (200:1) | 0.0 (200:1) | = 1.0 / | 1.0 = | 1.00 X | 22,253 = | 22,253 | 0 |
| H. SCHOOL ADMIN. | 0.6 (305:1) | 0.0 (305:1) | 0.0 (315:1) | = 0.6 / | 1.0 = | .60 X | 61,829 = | 37,097 | 0 |

| 13 Other Support Costs (Per Pupil) | K-8 | 9-12 | Elementary | Secondary |
|-------------------------------------|-----|-------|------------|-----------|
| A. Substitute Teachers -1/2 Day | 31 | 31 | 6,076 | 0 |
| B. Supplies and Equipment | 295 | 408 | 57,820 | 0 |
| C. Professional Development | 50 | 50 | 9,800 | 0 |
| D. Instructional Leadership Support | 20 | 20 | 3,920 | 0 |
| E. Co- and Extra-Curricular Student | 28 | 97 | 5,488 | 0 |
| F. System Administration/Support | 341 | 338 | 66,836 | 0 |
| G. Operations & Maintenance | 907 | 1,078 | 177,772 | 0 |

| 14 Salary Benefits | Percentage | Elementary | Secondary |
|--|------------|------------|-----------|
| A. Teachers, Guidance, Librarians & Health | 19.00% | 110,210 | 0 |
| B. Education & Library Technicians | 36.00% | 13,108 | 0 |
| C. Clerical | 29.00% | 6,453 | 0 |
| D. School Administrators | 14.00% | 5,194 | 0 |

| | | |
|--|---------|---|
| 15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.95) | -40,842 | 0 |
| 16 Adjustment for Title I Revenues | 0 | 0 |

| | | |
|-----------------|----------|---|
| 17 TOTALS | 1097,650 | 0 |
| 18 E.P.S. RATES | 5,600 | 0 |

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A. OPERATING COST ALLOCATIONS

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|----|---|-------------|-------------|-------|-----------|----------------|
| 19 | RESIDENT PUPILS | K-8 | 9-12 | TOTAL | | |
| | APRIL 2002 | 190.0 | 0.0 | 190.0 | | |
| | OCTOBER 2002 | 203.0 | 0.0 | 203.0 | | |
| | APRIL 2003 | 203.0 | 0.0 | 203.0 | | |
| | OCTOBER 2003 | 198.0 | 0.0 | 198.0 | | |
| | APRIL 2004 | 203.0 | 0.0 | 203.0 | | |
| | OCTOBER 2004 | 189.0 | 0.0 | 189.0 | | |
| 21 | BASIC COUNTS | AVG. CAL. | DECLINING | X | SAU | |
| | | YEAR PUPILS | ENROLL. ADJ | X | EPS RATES | |
| | K-8 PUPILS | 196.0 + | 1.66 | X | 5,600.00 | = 1,106,896.00 |
| | 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 | 5,600.00 | = 0.00 |
| | 9-12 EQUIV. INSTR. PUPILS | 0.000 | | X | 5,600.00 | = 0.00 |
| | WEIGHTED COUNTS | PUPILS | WEIGHTS | X | | |
| | K-8 DISADVANTAGED @ .1269 | 24.9 | X .15 | X | 5,600.00 | = 20,916.00 |
| | 9-12 DISADVANTAGED @ .1269 | 0.0 | X .15 | X | 0.00 | = 0.00 |
| | K-8 LIMITED ENGLISH PROF. | 3.0 | X .500 | X | 5,600.00 | = 8,400.00 |
| | 9-12 LIMITED ENGLISH PROF. | 0.0 | X .500 | X | 0.00 | = 0.00 |
| | TARGETED FUNDS | PUPILS | WEIGHTS | X | | |
| | K-8 STUDENT ASSESSMENT | 196.0 | | X | 100.00 | = 19,600.00 |
| | 9-12 STUDENT ASSESSMENT | 0.0 | | X | 100.00 | = 0.00 |
| | K-8 TECHNOLOGY RESOURCES | 196.0 | | X | 83.00 | = 16,268.00 |
| | 9-12 TECHNOLOGY RESOURCES | 0.0 | | X | 252.00 | = 0.00 |
| | K-2 PUPILS | 92.0 | X .10 | X | 5,600.00 | = 51,520.00 |
| | ISOLATED SMALL SCHOOL ADJUSTMENT | | | | | |
| | K-8 SMALL SCHOOL ADJUSTMENT | | | | | = 0.00 |
| | 9-12 SMALL SCHOOL ADJUSTMENT | | | | | = 0.00 |
| | OPERATING ALLOCATION | | | | | 1,223,600.00 |
| | OPERATING ALLOCATION WITH EPS TRANSITION AT 84.00 % | | | | | 1,027,824.00 |
| 30 | ADJUSTED TOTAL OPERATING ALLOCATION | | | | | 1,027,824.00 |

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B. OTHER SUBSIDIZABLE COSTS

| | | | | | | |
|----|--|-----------|---|---------|---|--------------|
| 31 | GIFTED & TALENTED EXPENDITURES FOR 2003-04 | 20,183.01 | X | 101.80% | = | 20,546.30 |
| 32 | SPECIAL EDUCATION - EPS ALLOCATION | | | | | 237,273.55 |
| 34 | VOCATIONAL EDUCATION EXPENDITURES FOR 2003-04 | 0.00 | X | 101.80% | = | 0.00 |
| 35 | TRANSPORTATION - EPS ALLOCATION | | | | | 78,209.86 |
| 36 | TRANSPORTATION (BUS PURCHASES) FOR 2004-05 | | | | | 0.00 |
| 39 | TOTAL OTHER SUBSIDIZABLE COSTS | | | | | 336,029.71 |
| 40 | TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39) | | | | | 1,363,853.71 |

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 2004-05 | | | | 0.00 |
| 43A | APPROVED LEASE PURCHASES FOR 2004-05 | | | | 1,642.80 |
| 44 | INSURED VALUE FACTOR FOR 2003-04 | | | | 0.00 |
| 47 | TOTAL DEBT SERVICE ALLOCATION | | | | 1,642.80 |
| 48 | TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47) | | | | 1,365,496.51 |

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

| | AVG. CAL. YEAR PUPILS | | 2004 STATE VALUATION | MILL EXPECTATION | LOCAL CONTRIBUTION | OR | TOTAL ALLOCATION | LOCAL CONTRIBUTION | | |
|------------|-----------------------|---------|----------------------|------------------|--------------------|----|------------------|--------------------|---------|-------|
| MANCHESTER | 196.0 | 100.00% | 73,481,950 | 8.26 | 606,960.91 | | 1,365,496.51 | 606,960.91 | 100.00% | 8.26M |
| TOTAL | 196.0 | | 73,481,950 | | 606,960.91 | | 1,365,496.51 | 606,960.91 | 100.00% | 8.26M |

S T A T E O F M A I N E
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| E. TOTALS AND ADJUSTMENTS | TOTAL ALLOCATION | LOCAL CONTRIBUTION | STATE CONTRIBUTION |
|---|------------------------|-----------------------|------------------------|
| ----- | | | |
| 49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS | 1,365,496.51 | 606,960.91 | 758,535.60 |
| 50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS | 1,365,496.51 | 606,960.91 | 758,535.60 |
| 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 |
| 58A TRANSITION ADJUSTMENT | | | 0.00 |
| 58B TRANSITION ADJUSTMENT (ENROLLMENT LESS 1,000) | | | 0.00 |
| 58C TRANSITION ADJUSTMENT (ENROLLMENT 1,000 OR MORE) | | | 0.00 |
| 58D TRANSITION ADJUSTMENT (SMALL ADMINISTRATIVE UNIT) | | | 24,493.00 |
| 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 | | | 783,028.60 |
| 61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): | LOCAL SHARE % = 44.45% | | STATE SHARE % = 55.55% |
| 62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): | LOCAL SHARE % = 42.66% | | STATE SHARE % = 57.34% |
| 63 FYI: 100% E.P.S. TOTAL ALLOCATION | 1,561,272.51 | | |