

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

MARANACOOK CSD

2006-07

910 - 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 2005	0.0	347.5	347.5 (39%)	538.5 (61%)	886.0

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	0.0 (17:1)	21.7 (16:1)	35.9 (15:1)	=	57.6 /	66.6 =	.86 X	2867,104 =	961,627	1504,082
B. GUIDANCE	0.0 (350:1)	1.0 (350:1)	2.2 (250:1)	=	3.2 /	4.5 =	.71 X	195,629 =	54,170	84,727
C. LIBRARIANS	0.0 (800:1)	0.4 (800:1)	0.7 (800:1)	=	1.1 /	1.0 =	1.10 X	37,954 =	16,282	25,467
D. HEALTH	0.0 (800:1)	0.4 (800:1)	0.7 (800:1)	=	1.1 /	2.2 =	.50 X	89,953 =	17,541	27,436
E. EDUCATION TECHS	0.0 (100:1)	3.5 (100:1)	2.2 (250:1)	=	5.7 /	4.2 =	1.36 X	74,242 =	39,378	61,591
F. LIBRARY TECHS	0.0 (500:1)	0.7 (500:1)	1.1 (500:1)	=	1.8 /	2.0 =	.90 X	41,292 =	14,494	22,669
G. CLERICAL	0.0 (200:1)	1.7 (200:1)	2.7 (200:1)	=	4.4 /	6.4 =	.69 X	159,969 =	43,048	67,331
H. SCHOOL ADMIN.	0.0 (305:1)	1.1 (305:1)	1.7 (315:1)	=	2.8 /	2.0 =	1.40 X	145,852 =	79,635	124,558

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	32	32	11,120	17,232
B. Supplies and Equipment	302	418	104,945	225,093
C. Professional Development	51	51	17,723	27,464
D. Instructional Leadership Support	20	20	6,950	10,770
E. Co- and Extra-Curricular Student	29	99	10,078	53,312
F. System Administration/Support	349	346	121,278	186,321
G. Operations & Maintenance	929	1,104	322,828	594,504

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	199,428	311,925
B. Education & Library Technicians	36.00%	19,394	30,334
C. Clerical	29.00%	12,484	19,526
D. School Administrators	14.00%	11,149	17,438

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.95)	-73,987	-115,715
16 Adjustment for Title I Revenues	-1,854	-2,900

17 TOTALS	1987,709	3293,163
18 E.P.S. RATES	5,720	6,115

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A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2003	351.0	471.0	822.0		
	OCTOBER 2003	343.0	495.0	838.0		
	APRIL 2004	344.0	498.0	842.0		
	OCTOBER 2004	332.0	528.0	860.0		
	APRIL 2005	332.0	531.0	863.0		
	OCTOBER 2005	326.0	503.0	829.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	329.0 +	9.00	X	5,720.00	= 1,933,360.00
	9-12 PUPILS	517.0 +	0.00	X	6,115.00	= 3,161,455.00
	ADULT EDUC. COURSES AT .1	0.9		X	6,115.00	= 5,503.50
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,720.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	1.250		X	6,115.00	= 7,643.75
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .2406	79.2	X .15	X	5,720.00	= 67,953.60
	9-12 DISADVANTAGED @ .2406	124.4	X .15	X	6,115.00	= 114,105.90
	K-8 LIMITED ENGLISH PROF.	1.0	X .500	X	5,720.00	= 2,860.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .500	X	6,115.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	329.0		X	79.00	= 25,991.00
	9-12 STUDENT ASSESSMENT	517.0		X	79.00	= 40,843.00
	K-8 TECHNOLOGY RESOURCES	329.0		X	85.00	= 27,965.00
	9-12 TECHNOLOGY RESOURCES	517.0		X	258.00	= 133,386.00
	K-2 PUPILS	0.0	X .10	X	5,720.00	= 0.00
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					5,521,066.75
	OPERATING ALLOCATION WITH EPS TRANSITION AT 90.00 %					4,968,960.07
30	ADJUSTED TOTAL OPERATING ALLOCATION					4,968,960.07

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2004-05	1,797.82	X	102.40%	=	1,840.97
32	SPECIAL EDUCATION - EPS ALLOCATION					881,162.71
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2004-05	188,743.87	X	102.40%	=	193,273.72
35	TRANSPORTATION - EPS ALLOCATION					420,483.17
36	TRANSPORTATION (BUS PURCHASES) FOR 2005-06					94,821.90
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,591,582.47
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					6,560,542.54

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	11/01/06	NEW MIDDLE SCH-READFIELD	364,500.00	148,399.72	512,899.72
	05/01/07	NEW MIDDLE SCH-READFIELD	0.00	139,765.73	139,765.73
42	TOTAL PRINCIPAL & INTEREST		364,500.00	288,165.45	652,665.45
43	APPROVED LEASES FOR 2005-06				0.00
43A	APPROVED LEASE PURCHASES FOR 2005-06				54,092.00
44	INSURED VALUE FACTOR FOR 2004-05				0.00
47	TOTAL DEBT SERVICE ALLOCATION				706,757.45
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				7,267,299.99

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL.		2005 STATE	MILL	LOCAL	TOTAL		LOCAL		
	YEAR PUPILS		VALUATION X	EXPECTATION =	CONTRIBUTION	OR	ALLOCATION			
MANCHESTER	269.5	31.86%	122,267,705	7.60	929,234.55		2,315,361.78	929,234.55	30.76%	7.60M
MT VERNON	156.0	18.44%	84,201,480	7.60	639,931.24		1,340,090.12	639,931.24	21.18%	7.60M
READFIELD	300.0	35.46%	106,054,080	7.60	806,011.00		2,576,984.58	806,011.00	26.68%	7.60M
WAYNE	120.5	14.24%	85,013,775	7.60	646,104.69		1,034,863.52	646,104.69	21.38%	7.60M
TOTAL	846.0		397,537,040		3,021,281.48		7,267,300.00	3,021,281.48	100.00%	7.60M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	7,267,299.99	3,021,281.48	4,246,018.51
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	7,267,299.99	3,021,281.48	4,246,018.51
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			92,316.00
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			13,455.52
58F EPS TRANSITION ADJUSTMENT PER 20-A MRSa SECTION 15686 AND SUB-SEC. 2 TIER 1			0.00
59A MINIMUM TEACHER SALARY ADJUSTMENT			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			4,351,790.03
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 41.57% STATE SHARE % = 58.43%			
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 40.12% STATE SHARE % = 59.88%			
63 FYI: 100% E.P.S. TOTAL ALLOCATION	7,819,406.67		