

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

MANCHESTER

2008-09

260 - 042

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2007)	186	0	186	0	186
10 ATTENDING PUPILS (OCTOBER 2007)	181	0	181	0	181
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2007	183.5	0.0	183.5 (100%)	0.0 ( 0%)	183.5

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	10.8 (17:1)	0.0 (16:1)	0.0 (15:1)	=	10.8 /	15.1 =	=	.72 X	775,629 =	=	558,453	0
B. GUIDANCE	0.5 (350:1)	0.0 (350:1)	0.0 (250:1)	=	0.5 /	0.6 =	=	.83 X	30,731 =	=	25,507	0
C. LIBRARIANS	0.2 (800:1)	0.0 (800:1)	0.0 (800:1)	=	0.2 /	0.5 =	=	.40 X	27,396 =	=	10,958	0
D. HEALTH	0.2 (800:1)	0.0 (800:1)	0.0 (800:1)	=	0.2 /	0.6 =	=	.33 X	29,981 =	=	9,894	0
E. EDUCATION TECHS	1.8 (100:1)	0.0 (100:1)	0.0 (250:1)	=	1.8 /	4.7 =	=	.38 X	81,399 =	=	30,932	0
F. LIBRARY TECHS	0.4 (500:1)	0.0 (500:1)	0.0 (500:1)	=	0.4 /	0.6 =	=	.67 X	9,775 =	=	6,549	0
G. CLERICAL	0.9 (200:1)	0.0 (200:1)	0.0 (200:1)	=	0.9 /	1.0 =	=	.90 X	27,555 =	=	24,800	0
H. SCHOOL ADMIN.	0.6 (305:1)	0.0 (305:1)	0.0 (315:1)	=	0.6 /	0.8 =	=	.75 X	56,009 =	=	42,007	0

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	34	34	6,239	0
B. Supplies and Equipment	320	442	58,720	0
C. Professional Development	54	54	9,909	0
D. Instructional Leadership Support	22	22	4,037	0
E. Co- and Extra-Curricular Student	31	105	5,689	0
F. System Administration/Support	204	204	37,434	0
G. Operations & Maintenance	935	1,111	171,573	0

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	114,914	0
B. Education & Library Technicians	36.00%	13,493	0
C. Clerical	29.00%	7,192	0
D. School Administrators	14.00%	5,881	0

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.95)	-42,840	0
16 Adjustment for Title I Revenues	0	0

17 TOTALS	1101,340	0
18 E.P.S. RATES	6,002	0

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## A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2005	187.0	0.0	187.0		
	OCTOBER 2005	189.0	0.0	189.0		
	APRIL 2006	193.0	0.0	193.0		
	OCTOBER 2006	185.0	0.0	185.0		
	APRIL 2007	186.0	0.0	186.0		
	OCTOBER 2007	181.0	0.0	181.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	183.5 +	3.33	X	6,002.00	= 1,121,353.66
	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	6,002.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	6,002.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .2431	44.6	X .15	X	6,002.00	= 40,153.38
	9-12 DISADVANTAGED @ .2431	0.0	X .15	X	0.00	= 0.00
	K-8 LIMITED ENGLISH PROF.	2.0	X .700	X	6,002.00	= 8,402.80
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	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	90.00	= 16,515.00
	9-12 TECHNOLOGY RESOURCES	0.0		X	273.00	= 0.00
	K-2 PUPILS	90.0	X .10	X	6,002.00	= 54,018.00
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					1,247,782.84
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					1,210,349.35
30	ADJUSTED TOTAL OPERATING ALLOCATION					1,210,349.35

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B. OTHER SUBSIDIZABLE COSTS

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31	GIFTED & TALENTED EXPENDITURES FOR 2006-07	35,253.09	X	102.90%	=	36,275.43
32	SPECIAL EDUCATION - EPS ALLOCATION					155,886.05
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2006-07	0.00	X	102.90%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					74,558.98
36	TRANSPORTATION (BUS PURCHASES) FOR 2007-08					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					266,720.46
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					1,477,069.81

C. DEBT SERVICE ALLOCATIONS

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41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
42	TOTAL PRINCIPAL & INTEREST		0.00	0.00	0.00
43	APPROVED LEASES FOR 2007-08 - MANCHESTER				0.00
43A	APPROVED LEASE PURCHASES FOR 2007-08 - MANCHESTER				0.00
44	INSURED VALUE FACTOR FOR 2006-07 - MANCHESTER				0.00
47	TOTAL DEBT SERVICE ALLOCATION				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				1,477,069.81

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL. YEAR PUPILS	100.00%	OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION	TOTAL ALLOCATION	LOCAL CONTRIBUTION
MANCHESTER	183.5	100.00%	1,477,069.81		0.00		1,477,069.81		
TOTAL	183.5						1,477,069.81		

	2007 STATE VALUATION	X	MILL EXPECTATION	=	TOWN CONTRIBUTION	OR	TOWN ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
MANCHESTER	121,699,595		6.790		826,340.25		1,477,069.81	826,340.25	100.00% 6.79M
TOTAL	121,699,595				826,340.25		1,477,069.81	826,340.25	100.00% 6.79M

E. TOTALS AND ADJUSTMENTS

	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	1,477,069.81	826,340.25	650,729.56
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	1,477,069.81	826,340.25	650,729.56
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
60 ADJUSTED STATE CONTRIBUTION			650,729.56
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 55.94%	STATE SHARE % = 44.06%	
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 55.94%	STATE SHARE % = 44.06%	
63 FYI: 100% E.P.S. TOTAL ALLOCATION	1,514,503.30		

S T A T E O F M A I N E  
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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	54,227.46	56,661.45	0.00	0.00
August	54,227.46	56,661.45	0.00	0.00
September	54,227.46	56,661.45	0.00	0.00
October	54,227.46	56,661.45	0.00	0.00
November	54,227.46	56,661.45	0.00	0.00
December	54,227.46	56,661.45	0.00	0.00
Janurary	54,227.46	56,661.46	0.00	0.00
February	54,227.46	50,819.88	0.00	0.00
March	54,227.46	50,819.88	0.00	0.00
April	54,227.46	50,819.88	0.00	0.00
May	54,227.46	50,819.88	0.00	0.00
June	54,227.50	50,819.88	0.00	0.00
Total	650,729.56	650,729.56	0.00	0.00