

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

JONESPORT

2006-07

217 - 103

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	73.5	49.5	123.0 (100%)	0.0 (0%)	123.0

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	4.3 (17:1)	3.1 (16:1)	0.0 (15:1)	=	7.4 /	12.7 =	.58 X	478,141 =	277,322	0
B. GUIDANCE	0.2 (350:1)	0.1 (350:1)	0.0 (250:1)	=	0.3 /	0.0 =	.30 X	0 =	8,251	0
C. LIBRARIANS	0.1 (800:1)	0.1 (800:1)	0.0 (800:1)	=	0.2 /	0.0 =	.20 X	0 =	5,501	0
D. HEALTH	0.1 (800:1)	0.1 (800:1)	0.0 (800:1)	=	0.2 /	0.0 =	.20 X	0 =	6,996	0
E. EDUCATION TECHS	0.7 (100:1)	0.5 (100:1)	0.0 (250:1)	=	1.2 /	2.0 =	.60 X	32,533 =	19,520	0
F. LIBRARY TECHS	0.1 (500:1)	0.1 (500:1)	0.0 (500:1)	=	0.2 /	0.0 =	.20 X	0 =	2,530	0
G. CLERICAL	0.4 (200:1)	0.2 (200:1)	0.0 (200:1)	=	0.6 /	1.0 =	.60 X	26,075 =	15,645	0
H. SCHOOL ADMIN.	0.2 (305:1)	0.2 (305:1)	0.0 (315:1)	=	0.4 /	0.9 =	.44 X	55,206 =	24,291	0

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	32	32	3,936	0
B. Supplies and Equipment	302	418	37,146	0
C. Professional Development	51	51	6,273	0
D. Instructional Leadership Support	20	20	2,460	0
E. Co- and Extra-Curricular Student	29	99	3,567	0
F. System Administration/Support	349	346	42,927	0
G. Operations & Maintenance	929	1,104	114,267	0

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	56,633	0
B. Education & Library Technicians	36.00%	7,938	0
C. Clerical	29.00%	4,537	0
D. School Administrators	14.00%	3,401	0

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.84)	-69,840	0
16 Adjustment for Title I Revenues	-80,183	0

17 TOTALS	493,117	0
18 E.P.S. RATES	4,009	0

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A. OPERATING COST ALLOCATIONS

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19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2003	142.0	0.0	142.0		
	OCTOBER 2003	140.0	0.0	140.0		
	APRIL 2004	132.0	0.0	132.0		
	OCTOBER 2004	126.0	0.0	126.0		
	APRIL 2005	126.0	0.0	126.0		
	OCTOBER 2005	120.0	0.0	120.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	123.0 +	8.00	X	4,009.00	= 525,179.00
	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	4,009.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	4,009.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .5635	69.3	X .15	X	4,009.00	= 41,673.56
	9-12 DISADVANTAGED @ .5635	0.0	X .15	X	0.00	= 0.00
	K-8 LIMITED ENGLISH PROF.	0.0	X .500	X	4,009.00	= 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	123.0		X	79.00	= 9,717.00
	9-12 STUDENT ASSESSMENT	0.0		X	79.00	= 0.00
	K-8 TECHNOLOGY RESOURCES	123.0		X	85.00	= 10,455.00
	9-12 TECHNOLOGY RESOURCES	0.0		X	258.00	= 0.00
	K-2 PUPILS	39.5	X .10	X	4,009.00	= 15,835.55
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					602,860.11
	OPERATING ALLOCATION WITH EPS TRANSITION AT 90.00 %					542,574.09
30	ADJUSTED TOTAL OPERATING ALLOCATION					542,574.09

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2004-05	2,519.83	X	102.40%	=	2,580.31
32	SPECIAL EDUCATION - EPS ALLOCATION					36,655.04
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2004-05	0.00	X	102.40%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					22,685.70
36	TRANSPORTATION (BUS PURCHASES) FOR 2005-06					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					61,921.05
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					604,495.14

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 2005-06				0.00
43A	APPROVED LEASE PURCHASES FOR 2005-06				3,433.29
44	INSURED VALUE FACTOR FOR 2004-05				0.00
47	TOTAL DEBT SERVICE ALLOCATION				3,433.29
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				607,928.43

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

						TOTAL ALLOCATION	LOCAL CONTRIBUTION									
JONESPORT	AVG. CAL. YEAR PUPILS	123.0	100.00%	2005 STATE VALUATION	70,815,420	MILL EXPECTATION	7.60	=	LOCAL CONTRIBUTION	538,197.19	OR	TOTAL ALLOCATION	607,928.43	538,197.19	100.00%	7.60M
TOTAL	AVG. CAL. YEAR PUPILS	123.0		2005 STATE VALUATION	70,815,420	MILL EXPECTATION	7.60	=	LOCAL CONTRIBUTION	538,197.19		TOTAL ALLOCATION	607,928.43	538,197.19	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	607,928.43	538,197.19	69,731.24
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	607,928.43	538,197.19	69,731.24
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
58E TRANSITION ADJUSTMENTS PER CHAPTER 519 PART AAAA-11 (TIER 2) AND AAAA-22 & 23			0.00
58F EPS TRANSITION ADJUSTMENT PER 20-A M RSA SECTION 15686 AND SUB-SEC. 2 TIER 1			328,881.48
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			398,612.72
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 88.53% STATE SHARE % = 11.47%			
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 34.43% STATE SHARE % = 65.57%			
63 FYI: 100% E.P.S. TOTAL ALLOCATION	668,214.45		