

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

MADAWASKA

2006-07

256 - 250

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	326.5	167.5	494.0 (69%)	227.0 (31%)	721.0

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	19.2 (17:1)	10.5 (16:1)	15.1 (15:1)	=	44.8 /	51.6 =	.87 X	2197,651 =	1319,250	592,706
B. GUIDANCE	0.9 (350:1)	0.5 (350:1)	0.9 (250:1)	=	2.3 /	3.0 =	.77 X	152,092 =	80,807	36,304
C. LIBRARIANS	0.4 (800:1)	0.2 (800:1)	0.3 (800:1)	=	0.9 /	2.0 =	.45 X	86,084 =	26,729	12,009
D. HEALTH	0.4 (800:1)	0.2 (800:1)	0.3 (800:1)	=	0.9 /	0.8 =	1.13 X	34,649 =	27,016	12,137
E. EDUCATION TECHS	3.3 (100:1)	1.7 (100:1)	0.9 (250:1)	=	5.9 /	8.0 =	.74 X	133,749 =	68,292	30,682
F. LIBRARY TECHS	0.7 (500:1)	0.3 (500:1)	0.5 (500:1)	=	1.5 /	0.0 =	1.50 X	0 =	13,095	5,883
G. CLERICAL	1.6 (200:1)	0.8 (200:1)	1.1 (200:1)	=	3.5 /	4.5 =	.78 X	117,338 =	63,152	28,372
H. SCHOOL ADMIN.	1.1 (305:1)	0.5 (305:1)	0.7 (315:1)	=	2.3 /	2.9 =	.79 X	191,448 =	104,358	46,886

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	32	32	15,808	7,264
B. Supplies and Equipment	302	418	149,188	94,886
C. Professional Development	51	51	25,194	11,577
D. Instructional Leadership Support	20	20	9,880	4,540
E. Co- and Extra-Curricular Student	29	99	14,326	22,473
F. System Administration/Support	349	346	172,406	78,542
G. Operations & Maintenance	929	1,104	458,926	250,608

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	276,222	124,100
B. Education & Library Technicians	36.00%	29,299	13,163
C. Clerical	29.00%	18,314	8,228
D. School Administrators	14.00%	14,610	6,564

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.99)	-20,569	-9,242
16 Adjustment for Title I Revenues	-75,792	-34,051

17 TOTALS	2790,510	1343,629
18 E.P.S. RATES	5,649	5,919

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256 - 250

A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2003	482.0	226.0	708.0		
	OCTOBER 2003	462.0	246.0	708.0		
	APRIL 2004	458.0	238.0	696.0		
	OCTOBER 2004	453.0	217.0	670.0		
	APRIL 2005	444.0	213.0	657.0		
	OCTOBER 2005	442.0	205.0	647.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	443.0 +	13.83	X	5,649.00	= 2,580,632.67
	9-12 PUPILS	209.0 +	15.16	X	5,919.00	= 1,326,803.04
	ADULT EDUC. COURSES AT .1	1.0		X	5,919.00	= 5,919.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,649.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.125		X	5,919.00	= 739.88
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .2377	105.3	X .15	X	5,649.00	= 89,225.96
	9-12 DISADVANTAGED @ .2377	49.7	X .15	X	5,919.00	= 44,126.15
	K-8 LIMITED ENGLISH PROF.	57.0	X .300	X	5,649.00	= 96,597.90
	9-12 LIMITED ENGLISH PROF.	12.0	X .300	X	5,919.00	= 21,308.40
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	443.0		X	79.00	= 34,997.00
	9-12 STUDENT ASSESSMENT	209.0		X	79.00	= 16,511.00
	K-8 TECHNOLOGY RESOURCES	443.0		X	85.00	= 37,655.00
	9-12 TECHNOLOGY RESOURCES	209.0		X	258.00	= 53,922.00
	K-2 PUPILS	158.0	X .10	X	5,649.00	= 89,254.20
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					4,397,692.20
	OPERATING ALLOCATION WITH EPS TRANSITION AT 90.00 %					3,957,922.98
30	ADJUSTED TOTAL OPERATING ALLOCATION					3,957,922.98

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256 - 250

B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2004-05	25,691.44	X	102.40%	=	26,308.03
32	SPECIAL EDUCATION - EPS ALLOCATION					618,505.71
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2004-05	227,296.00	X	102.40%	=	232,751.10
35	TRANSPORTATION - EPS ALLOCATION					363,286.77
36	TRANSPORTATION (BUS PURCHASES) FOR 2005-06					29,500.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,270,351.62
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					5,228,274.60

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
		11/01/06 NEW ELEM SCHOOL	293,446.00	80,638.47	374,084.47
		05/01/07 NEW ELEM SCHOOL	0.00	74,533.85	74,533.85
42	TOTAL PRINCIPAL & INTEREST		293,446.00	155,172.32	448,618.32
43	APPROVED LEASES FOR 2005-06				0.00
43A	APPROVED LEASE PURCHASES FOR 2005-06				0.00
44	INSURED VALUE FACTOR FOR 2004-05				0.00
47	TOTAL DEBT SERVICE ALLOCATION				448,618.32
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				5,676,892.92

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

						TOTAL ALLOCATION	LOCAL CONTRIBUTION		
	AVG. CAL. YEAR PUPILS	2005 STATE VALUATION	MILL EXPECTATION	LOCAL CONTRIBUTION	OR	TOTAL ALLOCATION			
MADAWASKA	652.0 100.00%	359,600,000	7.60	2,732,960.00		5,676,892.92	2,732,960.00	100.00%	7.60M
TOTAL	652.0	359,600,000		2,732,960.00		5,676,892.92	2,732,960.00	100.00%	7.60M

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256 - 250

E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	5,676,892.92	2,732,960.00	2,943,932.92
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	5,676,892.92	2,732,960.00	2,943,932.92
51 PLUS AUDIT ADJUSTMENTS			1,411.36
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 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			2,945,344.28
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 48.14% STATE SHARE % = 51.86%			
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 48.12% STATE SHARE % = 51.88%			
63 FYI: 100% E.P.S. TOTAL ALLOCATION	6,116,662.14		