

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

MADAWASKA

2007-08

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1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2006)	320	174	494	223	717
10 ATTENDING PUPILS (OCTOBER 2006)	298	168	466	233	699
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2006	309.0	171.0	480.0 (68%)	228.0 (32%)	708.0

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	18.2 (17:1)	10.7 (16:1)	15.2 (15:1)	=	44.1 /	49.0 =	=	.90 X	2144,353 =	=	1312,344	617,574
B. GUIDANCE	0.9 (350:1)	0.5 (350:1)	0.9 (250:1)	=	2.3 /	2.7 =	=	.85 X	128,620 =	=	74,342	34,985
C. LIBRARIANS	0.4 (800:1)	0.2 (800:1)	0.3 (800:1)	=	0.9 /	2.0 =	=	.45 X	89,728 =	=	27,457	12,921
D. HEALTH	0.4 (800:1)	0.2 (800:1)	0.3 (800:1)	=	0.9 /	0.8 =	=	1.13 X	38,848 =	=	29,851	14,047
E. EDUCATION TECHS	3.1 (100:1)	1.7 (100:1)	0.9 (250:1)	=	5.7 /	7.0 =	=	.81 X	108,258 =	=	59,629	28,060
F. LIBRARY TECHS	0.6 (500:1)	0.3 (500:1)	0.5 (500:1)	=	1.4 /	0.0 =	=	1.40 X	0 =	=	12,356	5,815
G. CLERICAL	1.5 (200:1)	0.9 (200:1)	1.1 (200:1)	=	3.5 /	5.1 =	=	.69 X	141,565 =	=	66,422	31,258
H. SCHOOL ADMIN.	1.0 (305:1)	0.6 (305:1)	0.7 (315:1)	=	2.3 /	2.1 =	=	1.10 X	151,173 =	=	113,077	53,213

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	33	33	15,840	7,524
B. Supplies and Equipment	311	430	149,280	98,040
C. Professional Development	52	52	24,960	11,856
D. Instructional Leadership Support	21	21	10,080	4,788
E. Co- and Extra-Curricular Student	30	102	14,400	23,256
F. System Administration/Support	359	356	172,320	81,168
G. Operations & Maintenance	956	1,136	458,880	259,008

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	274,359	129,110
B. Education & Library Technicians	36.00%	25,915	12,195
C. Clerical	29.00%	19,262	9,065
D. School Administrators	14.00%	15,831	7,450

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.99)	-20,466	-9,632
16 Adjustment for Title I Revenues	-76,125	-35,823

17 TOTALS	2780,012	1395,877
18 E.P.S. RATES	5,792	6,122

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A. OPERATING COST ALLOCATIONS

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19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	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		
	APRIL 2006	439.0	205.0	644.0		
	OCTOBER 2006	422.0	213.0	635.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	430.5 +	12.50	X	5,792.00	= 2,565,856.00
	9-12 PUPILS	209.0 +	6.16	X	6,122.00	= 1,317,209.52
	ADULT EDUC. COURSES AT .1	2.6		X	6,122.00	= 15,917.20
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,792.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	6,122.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .3341	143.8	X .15	X	5,792.00	= 124,933.44
	9-12 DISADVANTAGED @ .3341	69.8	X .15	X	6,122.00	= 64,097.34
	K-8 LIMITED ENGLISH PROF.	62.0	X .300	X	5,792.00	= 107,731.20
	9-12 LIMITED ENGLISH PROF.	13.0	X .300	X	6,122.00	= 23,875.80
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	430.5		X	40.00	= 17,220.00
	9-12 STUDENT ASSESSMENT	209.0		X	40.00	= 8,360.00
	K-8 TECHNOLOGY RESOURCES	430.5		X	87.00	= 37,453.50
	9-12 TECHNOLOGY RESOURCES	209.0		X	265.00	= 55,385.00
	K-2 PUPILS	157.5	X .10	X	5,792.00	= 91,224.00
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					4,429,263.00
	OPERATING ALLOCATION WITH EPS TRANSITION AT 95.00 %					4,207,799.85
30	ADJUSTED TOTAL OPERATING ALLOCATION					4,207,799.85

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2005-06	0.00	X	102.90%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					576,664.33
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2005-06	197,176.00	X	102.90%	=	202,894.10
35	TRANSPORTATION - EPS ALLOCATION					373,822.09
36	TRANSPORTATION (BUS PURCHASES) FOR 2006-07					90,471.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,243,851.52
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					5,451,651.37

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	11/01/07	NEW ELEM SCHOOL	293,446.00	72,188.34	365,634.34
	05/01/08	NEW ELEM SCHOOL	0.00	65,217.11	65,217.11
42	TOTAL PRINCIPAL & INTEREST		293,446.00	137,405.45	430,851.45
43	APPROVED LEASES FOR 2006-07				0.00
43A	APPROVED LEASE PURCHASES FOR 2006-07				0.00
44	INSURED VALUE FACTOR FOR 2005-06				0.00
47	TOTAL DEBT SERVICE ALLOCATION				430,851.45
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				5,882,502.82

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL. YEAR PUPILS	2006 STATE VALUATION X	MILL EXPECTATION =	LOCAL CONTRIBUTION	TOTAL ALLOCATION OR	LOCAL CONTRIBUTION			
MADAWASKA	639.5	100.00%	365,950,000	7.44	2,722,668.00	5,882,502.82	2,722,668.00	100.00%	7.44M
TOTAL	639.5		365,950,000		2,722,668.00	5,882,502.82	2,722,668.00	100.00%	7.44M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	5,882,502.82	2,722,668.00	3,159,834.82
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	5,882,502.82	2,722,668.00	3,159,834.82
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
58F EPS TRANSITION ADJUSTMENT PER 20-A MRSa SECTION 15686			0.00
58G LIMITATION OF INCREASES ADJUSTMENT - 15%			0.00
59A MINIMUM TEACHER SALARY ADJUSTMENT			0.00
59B REGIONALIZATION AND EFFICIENCY ASSISTANCE			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			3,159,834.82
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):		LOCAL SHARE % = 46.28%	STATE SHARE % = 53.72%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):		LOCAL SHARE % = 46.28%	STATE SHARE % = 53.72%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	6,103,965.97		