

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

MADAWASKA

2005-06

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1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2004	344.0	161.5	505.5 (67%)	248.5 (33%)	754.0

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	20.2 (17:1)	10.1 (16:1)	16.6 (15:1)	=	46.9 /	54.6 =	.86 X	2220,849 =	1279,653	630,277
B. GUIDANCE	1.0 (350:1)	0.5 (350:1)	1.0 (250:1)	=	2.5 /	3.0 =	.83 X	139,945 =	77,823	38,331
C. LIBRARIANS	0.4 (800:1)	0.2 (800:1)	0.3 (800:1)	=	0.9 /	1.9 =	.47 X	67,649 =	21,303	10,492
D. HEALTH	0.4 (800:1)	0.2 (800:1)	0.3 (800:1)	=	0.9 /	0.9 =	1.00 X	37,326 =	25,008	12,318
E. EDUCATION TECHS	3.4 (100:1)	1.6 (100:1)	1.0 (250:1)	=	6.0 /	10.0 =	.60 X	153,633 =	61,761	30,419
F. LIBRARY TECHS	0.7 (500:1)	0.3 (500:1)	0.5 (500:1)	=	1.5 /	0.0 =	1.50 X	0 =	12,666	6,239
G. CLERICAL	1.7 (200:1)	0.8 (200:1)	1.2 (200:1)	=	3.7 /	6.4 =	.58 X	151,859 =	59,012	29,066
H. SCHOOL ADMIN.	1.1 (305:1)	0.5 (305:1)	0.8 (315:1)	=	2.4 /	3.0 =	.80 X	189,392 =	101,514	50,000

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	31	31	15,671	7,704
B. Supplies and Equipment	295	408	149,123	101,388
C. Professional Development	50	50	25,275	12,425
D. Instructional Leadership Support	20	20	10,110	4,970
E. Co- and Extra-Curricular Student	28	97	14,154	24,105
F. System Administration/Support	341	338	172,376	83,993
G. Operations & Maintenance	907	1,078	458,489	267,883

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	266,720	131,369
B. Education & Library Technicians	36.00%	26,794	13,197
C. Clerical	29.00%	17,113	8,429
D. School Administrators	14.00%	14,212	7,000

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.99)	-19,792	-9,748
16 Adjustment for Title I Revenues	-78,693	-38,759

17 TOTALS	2710,290	1421,097
18 E.P.S. RATES	5,362	5,719

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A. OPERATING COST ALLOCATIONS

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19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2002	481.0	245.0	726.0		
	OCTOBER 2002	464.0	230.0	694.0		
	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		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	455.5 +	11.16	X	5,362.00	= 2,502,230.92
	9-12 PUPILS	227.5 +	6.16	X	5,719.00	= 1,336,301.54
	ADULT EDUC. COURSES AT .1	2.0		X	5,719.00	= 11,438.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,362.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	5,719.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .2180	99.3	X .15	X	5,362.00	= 79,866.99
	9-12 DISADVANTAGED @ .2180	49.6	X .15	X	5,719.00	= 42,549.36
	K-8 LIMITED ENGLISH PROF.	45.0	X .300	X	5,362.00	= 72,387.00
	9-12 LIMITED ENGLISH PROF.	13.0	X .300	X	5,719.00	= 22,304.10
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	455.5		X	100.00	= 45,550.00
	9-12 STUDENT ASSESSMENT	227.5		X	100.00	= 22,750.00
	K-8 TECHNOLOGY RESOURCES	455.5		X	83.00	= 37,806.50
	9-12 TECHNOLOGY RESOURCES	227.5		X	252.00	= 57,330.00
	K-2 PUPILS	166.5	X .10	X	5,362.00	= 89,277.30
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					4,319,791.71
	OPERATING ALLOCATION WITH EPS TRANSITION AT 84.00 %					3,628,625.03
30	ADJUSTED TOTAL OPERATING ALLOCATION					3,628,625.03

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2003-04	0.00	X	101.80%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					622,487.10
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2003-04	224,200.00	X	101.80%	=	228,235.60
35	TRANSPORTATION - EPS ALLOCATION					315,094.71
36	TRANSPORTATION (BUS PURCHASES) FOR 2004-05					54,200.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,220,017.41
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					4,848,642.44

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE NAME OF PROJECT	PRINCIPAL	INTEREST		
	11/01/05 NEW ELEM SCHOOL	293,446.00	88,862.38		382,308.38
	05/01/06 NEW ELEM SCHOOL	0.00	83,043.61		83,043.61
42	TOTAL PRINCIPAL & INTEREST	293,446.00	171,905.99		465,351.99
43	APPROVED LEASES FOR 2004-05				0.00
43A	APPROVED LEASE PURCHASES FOR 2004-05				0.00
44	INSURED VALUE FACTOR FOR 2003-04				0.00
47	TOTAL DEBT SERVICE ALLOCATION				465,351.99
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				5,313,994.43

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION	TOTAL	LOCAL
	ALLOCATION	CONTRIBUTION

	AVG. CAL.	YEAR PUPILS	2004 STATE	MILL	LOCAL	TOTAL		
			VALUATION X	EXPECTATION =	CONTRIBUTION	OR	ALLOCATION	
MADAWASKA	683.0	100.00%	357,950,000	8.26	2,956,667.00		5,313,994.43	2,956,667.00 100.00%
TOTAL	683.0		357,950,000		2,956,667.00		5,313,994.43	2,956,667.00 100.00%

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION

49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	5,313,994.43	2,956,667.00	2,357,327.43
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	5,313,994.43	2,956,667.00	2,357,327.43
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
58A TRANSITION ADJUSTMENT			0.00
58B TRANSITION ADJUSTMENT (ENROLLMENT LESS 1,000)			0.00
58C TRANSITION ADJUSTMENT (ENROLLMENT 1,000 OR MORE)			0.00
58D TRANSITION ADJUSTMENT (SMALL ADMINISTRATIVE UNIT)			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			2,357,327.43
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 55.64%		STATE SHARE % = 44.36%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 55.64%		STATE SHARE % = 44.36%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	6,005,161.11		