

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

MADAWASKA

2008-09

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1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2007)	302	166	468	231	699
10 ATTENDING PUPILS (OCTOBER 2007)	292	163	455	221	676
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2007	297.0	164.5	461.5 (67%)	226.0 (33%)	687.5

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	17.5 (17:1)	10.3 (16:1)	15.1 (15:1)	=	42.9 /	49.7 =	=	.86 X	2265,335 =	=	1305,286	642,902
B. GUIDANCE	0.8 (350:1)	0.5 (350:1)	0.9 (250:1)	=	2.2 /	2.9 =	=	.76 X	138,975 =	=	70,766	34,855
C. LIBRARIANS	0.4 (800:1)	0.2 (800:1)	0.3 (800:1)	=	0.9 /	2.0 =	=	.45 X	92,312 =	=	27,832	13,708
D. HEALTH	0.4 (800:1)	0.2 (800:1)	0.3 (800:1)	=	0.9 /	0.8 =	=	1.13 X	39,975 =	=	30,265	14,907
E. EDUCATION TECHS	3.0 (100:1)	1.6 (100:1)	0.9 (250:1)	=	5.5 /	6.0 =	=	.92 X	93,348 =	=	57,540	28,340
F. LIBRARY TECHS	0.6 (500:1)	0.3 (500:1)	0.5 (500:1)	=	1.4 /	0.0 =	=	1.40 X	0 =	=	12,390	6,103
G. CLERICAL	1.5 (200:1)	0.8 (200:1)	1.1 (200:1)	=	3.4 /	6.5 =	=	.52 X	181,679 =	=	63,297	31,176
H. SCHOOL ADMIN.	1.0 (305:1)	0.5 (305:1)	0.7 (315:1)	=	2.2 /	2.9 =	=	.76 X	206,312 =	=	105,054	51,743

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	34	34	15,691	7,684
B. Supplies and Equipment	320	442	147,680	99,892
C. Professional Development	54	54	24,921	12,204
D. Instructional Leadership Support	22	22	10,153	4,972
E. Co- and Extra-Curricular Student	31	105	14,307	23,730
F. System Administration/Support	204	204	94,146	46,104
G. Operations & Maintenance	935	1,111	431,503	251,086

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	272,488	134,211
B. Education & Library Technicians	36.00%	25,175	12,399
C. Clerical	29.00%	18,356	9,041
D. School Administrators	14.00%	14,708	7,244

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.99)	-20,188	-9,943
16 Adjustment for Title I Revenues	-71,289	-35,112

17 TOTALS	2650,079	1387,244
18 E.P.S. RATES	5,742	6,138

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	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		
	APRIL 2007	424.0	211.0	635.0		
	OCTOBER 2007	419.0	192.0	611.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	421.5 +	10.16	X	5,742.00	= 2,478,591.72
	9-12 PUPILS	201.5 +	5.00	X	6,138.00	= 1,267,497.00
	ADULT EDUC. COURSES AT .1	2.3		X	6,138.00	= 14,117.40
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,742.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	6,138.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .3652	153.9	X .15	X	5,742.00	= 132,554.07
	9-12 DISADVANTAGED @ .3652	73.6	X .15	X	6,138.00	= 67,763.52
	K-8 LIMITED ENGLISH PROF.	66.0	X .500	X	5,742.00	= 189,486.00
	9-12 LIMITED ENGLISH PROF.	10.0	X .500	X	6,138.00	= 30,690.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	421.5		X	40.00	= 16,860.00
	9-12 STUDENT ASSESSMENT	201.5		X	40.00	= 8,060.00
	K-8 TECHNOLOGY RESOURCES	421.5		X	90.00	= 37,935.00
	9-12 TECHNOLOGY RESOURCES	201.5		X	273.00	= 55,009.50
	K-2 PUPILS	155.5	X .10	X	5,742.00	= 89,288.10
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					4,387,852.31
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					4,256,216.74
30	ADJUSTED TOTAL OPERATING ALLOCATION					4,256,216.74

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 B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2006-07	34,370.39	X	102.90%	=	35,367.13
32	SPECIAL EDUCATION - EPS ALLOCATION					481,142.69
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2006-07	222,414.00	X	102.90%	=	228,864.01
35	TRANSPORTATION - EPS ALLOCATION					365,429.78
36	TRANSPORTATION (BUS PURCHASES) FOR 2007-08					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,110,803.61
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					5,367,020.35

 C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	MADAWASKA				
	11/01/08	NEW ELEM SCHOOL	293,446.00	65,157.48	358,603.48
	05/01/09	NEW ELEM SCHOOL	0.00	55,900.38	55,900.38
42	TOTAL PRINCIPAL & INTEREST		293,446.00	121,057.86	414,503.86
43	APPROVED LEASES FOR 2007-08 - MADAWASKA				0.00
43A	APPROVED LEASE PURCHASES FOR 2007-08 - MADAWASKA				0.00
44	INSURED VALUE FACTOR FOR 2006-07 - MADAWASKA				0.00
47	TOTAL DEBT SERVICE ALLOCATION				414,503.86
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				5,781,524.21

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

	AVG. CAL. YEAR PUPILS	OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION			
MADAWASKA	623.0 100.00%	5,781,524.21		0.00		5,781,524.21			
TOTAL	623.0					5,781,524.21			
		2007 STATE VALUATION X	MILL EXPECTATION	=	TOWN CONTRIBUTION	OR	TOWN ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
MADAWASKA		377,600,000	6.790		2,563,904.00		5,781,524.21	2,563,904.00	100.00% 6.79M
TOTAL		377,600,000			2,563,904.00		5,781,524.21	2,563,904.00	100.00% 6.79M
E. TOTALS AND ADJUSTMENTS					TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION		

49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS				5,781,524.21	2,563,904.00	3,217,620.21		
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS				5,781,524.21	2,563,904.00	3,217,620.21		
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	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						3,217,620.21		
61	LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):				LOCAL SHARE % = 44.35%	STATE SHARE % = 55.65%			
62	ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):				LOCAL SHARE % = 44.35%	STATE SHARE % = 55.65%			
63	FYI: 100% E.P.S. TOTAL ALLOCATION				5,913,159.78				

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	233,593.02	241,145.02	0.00	0.00
August	233,593.02	241,145.03	0.00	0.00
September	233,593.02	0.00	0.00	0.00
October	233,593.02	482,290.03	0.00	0.00
November	233,593.02	241,145.03	358,603.48	358,603.48
December	233,593.02	241,145.03	0.00	0.00
Janurary	233,593.02	241,145.03	0.00	0.00
February	233,593.02	223,020.23	0.00	0.00
March	233,593.02	223,020.23	0.00	0.00
April	233,593.02	223,020.24	0.00	0.00
May	233,593.02	223,020.24	55,900.38	55,900.38
June	233,593.13	223,020.24	0.00	0.00
Total	2,803,116.35	2,803,116.35	414,503.86	414,503.86