

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

MADAWASKA

2010-11

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1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2009)	284	150	434	220	654
10 ATTENDING PUPILS (OCTOBER 2009)	258	136	394	214	608
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2009	271.0	143.0	414.0 (66%)	217.0 (34%)	631.0

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	15.9 (17:1)	8.9 (16:1)	14.5 (15:1)	=	39.3 /	45.2 =	=	.87 X	2251,826 =	=	1292,999	666,090
B. GUIDANCE	0.8 (350:1)	0.4 (350:1)	0.9 (250:1)	=	2.1 /	2.9 =	=	.72 X	153,113 =	=	72,759	37,482
C. LIBRARIANS	0.3 (800:1)	0.2 (800:1)	0.3 (800:1)	=	0.8 /	1.0 =	=	.80 X	54,022 =	=	28,524	14,694
D. HEALTH	0.3 (800:1)	0.2 (800:1)	0.3 (800:1)	=	0.8 /	0.9 =	=	.89 X	47,433 =	=	27,862	14,353
E. EDUCATION TECHS	2.7 (100:1)	1.4 (100:1)	0.9 (250:1)	=	5.0 /	6.0 =	=	.83 X	98,460 =	=	53,937	27,785
F. LIBRARY TECHS	0.5 (500:1)	0.3 (500:1)	0.4 (500:1)	=	1.2 /	1.0 =	=	1.20 X	16,410 =	=	12,997	6,695
G. CLERICAL	1.4 (200:1)	0.7 (200:1)	1.1 (200:1)	=	3.2 /	5.4 =	=	.59 X	164,577 =	=	64,086	33,014
H. SCHOOL ADMIN.	0.9 (305:1)	0.5 (305:1)	0.7 (315:1)	=	2.1 /	3.0 =	=	.70 X	221,527 =	=	102,346	52,723

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	36	36	14,904	7,812
B. Supplies and Equipment	337	466	139,518	101,122
C. Professional Development	57	57	23,598	12,369
D. Instructional Leadership Support	24	24	9,936	5,208
E. Co- and Extra-Curricular Student	33	111	13,662	24,087
F. System Administration/Support	215	215	89,010	46,655
G. Operations & Maintenance	986	1,172	408,204	254,324

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	270,207	139,198
B. Education & Library Technicians	36.00%	24,096	12,413
C. Clerical	29.00%	18,585	9,574
D. School Administrators	14.00%	14,328	7,381

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.99)	-19,976	-10,292
16 Adjustment for Title I Revenues	-70,123	-36,124

17 TOTALS	2591,457	1426,562
18 E.P.S. RATES	6,260	6,574

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A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2007	424.0	211.0	635.0		
	OCTOBER 2007	419.0	192.0	611.0		
	APRIL 2008	420.0	187.0	607.0		
	OCTOBER 2008	397.0	195.0	592.0		
	APRIL 2009	394.0	194.0	588.0		
	OCTOBER 2009	360.0	190.0	550.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	377.0 +	25.33	X	6,260.00	= 2,518,585.80
	9-12 PUPILS	192.0 +	2.83	X	6,574.00	= 1,280,812.42
	ADULT EDUC. COURSES AT .1	3.0		X	6,574.00	= 19,722.00
	K-8 EQUIV. INSTR. PUPILS	0.250		X	6,260.00	= 1,565.00
	9-12 EQUIV. INSTR. PUPILS	0.250		X	6,574.00	= 1,643.50
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .4417	166.5	X .15	X	6,260.00	= 156,343.50
	9-12 DISADVANTAGED @ .4417	84.8	X .15	X	6,574.00	= 83,621.28
	K-8 LIMITED ENGLISH PROF.	43.0	X .500	X	6,260.00	= 134,590.00
	9-12 LIMITED ENGLISH PROF.	15.0	X .500	X	6,574.00	= 49,305.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	377.0		X	42.00	= 15,834.00
	9-12 STUDENT ASSESSMENT	192.0		X	42.00	= 8,064.00
	K-8 TECHNOLOGY RESOURCES	377.0		X	95.00	= 35,815.00
	9-12 TECHNOLOGY RESOURCES	192.0		X	288.00	= 55,296.00
	K-2 PUPILS	127.0	X .10	X	6,260.00	= 79,502.00
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					4,440,699.50
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					4,307,478.51
30	ADJUSTED TOTAL OPERATING ALLOCATION					4,307,478.51

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2008-09	43,522.30	X	102.50%	=	44,610.36
32	SPECIAL EDUCATION - EPS ALLOCATION					551,190.68
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2008-09	262,797.00	X	102.50%	=	269,366.93
35	TRANSPORTATION - EPS ALLOCATION					420,848.87
36	TRANSPORTATION (BUS PURCHASES) FOR 2009-10					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,286,016.83
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					5,593,495.34

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	MADAWASKA				
	11/01/10	NEW ELEM SCHOOL	293,446.00	46,345.13	339,791.13
	05/01/11	NEW ELEM SCHOOL	0.00	37,266.92	37,266.92
42	TOTAL PRINCIPAL & INTEREST		293,446.00	83,612.05	377,058.05
43	APPROVED LEASES FOR 2009-10 - MADAWASKA				0.00
43A	APPROVED LEASE PURCHASES FOR 2009-10 - MADAWASKA				0.00
44	INSURED VALUE FACTOR FOR 2008-09 - MADAWASKA				0.00
47	TOTAL DEBT SERVICE ALLOCATION				377,058.05
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				5,970,553.39

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

	TOWN	
MADAWASKA	5,970,553.39	
TOTAL	5,970,553.39	

	2009 STATE VALUATION X	MILL EXPECTATION =	TOWN CONTRIBUTION	OR	TOWN ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
MADAWASKA	389,050,000	6.900	2,684,445.00		5,970,553.39	2,684,445.00	100.00% 6.90M
TOTAL	389,050,000		2,684,445.00		5,970,553.39	2,684,445.00	100.00% 6.90M

E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION

49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	5,970,553.39	2,684,445.00	3,286,108.39
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	5,970,553.39	2,684,445.00	3,286,108.39
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
59C LESS AMOUNT TO BE PAID BY FEDERAL ARRA TITLE XIV STABILIZATION FUNDS			196,859.30
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			3,089,249.09
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 44.96%	STATE SHARE % = 55.04%	
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 48.26%	STATE SHARE % = 51.74%	
63 FYI: 100% E.P.S. TOTAL ALLOCATION	6,103,774.38		

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	226,015.92	226,015.92	0.00	0.00
August	226,015.92	226,015.92	0.00	0.00
September	226,015.92	226,015.92	0.00	0.00
October	226,015.92	226,015.92	0.00	0.00
November	226,015.92	226,015.92	339,791.13	339,791.13
December	226,015.92	226,015.92	0.00	0.00
Janurary	226,015.92	226,015.92	0.00	0.00
February	226,015.92	0.00	0.00	0.00
March	226,015.92	0.00	0.00	0.00
April	226,015.92	0.00	0.00	0.00
May	226,015.92	904,063.68	37,266.92	37,266.92
June	226,015.92	226,015.92	0.00	0.00
Total	2,712,191.04	2,712,191.04	377,058.05	377,058.05