

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

MADAWASKA

2011-12

256 - 862

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2010)	259	137	396	217	613
10 ATTENDING PUPILS (OCTOBER 2010)	248	133	381	207	588
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2010	253.5	135.0	388.5 (65%)	212.0 (35%)	600.5

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	14.9 (17:1)	8.4 (16:1)	14.1 (15:1)	=	37.4	/	41.2	=	.91 X	2119,529	=	1253,701	675,070
B. GUIDANCE	0.7 (350:1)	0.4 (350:1)	0.8 (250:1)	=	1.9	/	3.0	=	.63 X	167,533	=	68,605	36,941
C. LIBRARIANS	0.3 (800:1)	0.2 (800:1)	0.3 (800:1)	=	0.8	/	1.0	=	.80 X	58,716	=	30,532	16,441
D. HEALTH	0.3 (800:1)	0.2 (800:1)	0.3 (800:1)	=	0.8	/	0.9	=	.89 X	48,191	=	27,879	15,011
E. EDUCATION TECHS	2.5 (100:1)	1.4 (100:1)	0.8 (250:1)	=	4.7	/	3.0	=	1.57 X	50,019	=	51,045	27,485
F. LIBRARY TECHS	0.5 (500:1)	0.3 (500:1)	0.4 (500:1)	=	1.2	/	1.0	=	1.20 X	16,673	=	13,005	7,003
G. CLERICAL	1.3 (200:1)	0.7 (200:1)	1.1 (200:1)	=	3.1	/	6.4	=	.48 X	194,735	=	60,757	32,716
H. SCHOOL ADMIN.	0.8 (305:1)	0.4 (305:1)	0.7 (315:1)	=	1.9	/	1.7	=	1.12 X	134,184	=	97,686	52,600

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	37	37	14,375	7,844
B. Supplies and Equipment	342	473	132,867	100,276
C. Professional Development	58	58	22,533	12,296
D. Instructional Leadership Support	24	24	9,324	5,088
E. Co- and Extra-Curricular Student	34	113	13,209	23,956
F. System Administration/Support	218	218	84,693	46,216
G. Operations & Maintenance	1,002	1,191	389,277	252,492

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	262,336	141,258
B. Education & Library Technicians	36.00%	23,058	12,416
C. Clerical	29.00%	17,620	9,488
D. School Administrators	14.00%	13,676	7,364

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.99)	-19,342	-10,416
16 Adjustment for Title I Revenues	-70,502	-37,962

17 TOTALS	2496,332	1433,581
18 E.P.S. RATES	6,426	6,762

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	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		
	APRIL 2010	358.0	192.0	550.0		
	OCTOBER 2010	351.0	184.0	535.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	354.5 +	25.50	X	6,426.00	= 2,441,880.00
	9-12 PUPILS	188.0 +	2.33	X	6,762.00	= 1,287,011.46
	ADULT EDUC. COURSES AT .1	2.3		X	6,762.00	= 15,552.60
	K-8 EQUIV. INSTR. PUPILS	0.625		X	6,426.00	= 4,016.25
	9-12 EQUIV. INSTR. PUPILS	0.000		X	6,762.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .4330	153.5	X .15	X	6,426.00	= 147,958.65
	9-12 DISADVANTAGED @ .4330	81.4	X .15	X	6,762.00	= 82,564.02
	K-8 LIMITED ENGLISH PROF.	48.0	X .500	X	6,426.00	= 154,224.00
	9-12 LIMITED ENGLISH PROF.	21.0	X .500	X	6,762.00	= 71,001.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	354.5		X	43.00	= 15,243.50
	9-12 STUDENT ASSESSMENT	188.0		X	43.00	= 8,084.00
	K-8 TECHNOLOGY RESOURCES	354.5		X	97.00	= 34,386.50
	9-12 TECHNOLOGY RESOURCES	188.0		X	293.00	= 55,084.00
	K-2 PUPILS	115.5	X .10	X	6,426.00	= 74,220.30
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					4,391,226.28
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					4,259,489.49
30	ADJUSTED TOTAL OPERATING ALLOCATION					4,259,489.49

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2009-10	37,698.31	X	101.60%	=	38,301.48
32	SPECIAL EDUCATION - EPS ALLOCATION					540,751.60
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2009-10	265,474.49	X	101.60%	=	269,722.08
35	TRANSPORTATION - EPS ALLOCATION					377,236.56
36	TRANSPORTATION (BUS PURCHASES) FOR 2010-11					75,000.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,301,011.72
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					5,560,501.21

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	MADAWASKA				
	11/01/11	NEW ELEM SCHOOL	293,446.00	37,127.78	330,573.78
	05/01/12	NEW ELEM SCHOOL	0.00	27,950.19	27,950.19
42	TOTAL PRINCIPAL & INTEREST		293,446.00	65,077.97	358,523.97
43	APPROVED LEASES FOR 2010-11 - MADAWASKA				0.00
43A	APPROVED LEASE PURCHASES FOR 2010-11 - MADAWASKA				0.00
44	INSURED VALUE FACTOR FOR 2009-10 - MADAWASKA				0.00
47	TOTAL DEBT SERVICE ALLOCATION				358,523.97
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				5,919,025.18

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION				TOTAL ALLOCATION	LOCAL CONTRIBUTION	
MADAWASKA	AVG. CAL. YEAR PUPILS	OPERATING ALLOCATION	DEBT ALLOCATION	TOWN ALLOCATION		
	542.5 100.00%	5,919,025.18	0.00	5,919,025.18		
TOTAL	542.5			5,919,025.18		
MADAWASKA	2010 STATE VALUATION	MILL EXPECTATION	TOWN CONTRIBUTION	TOWN ALLOCATION		
	389,550,000	7.470	2,909,938.50	5,919,025.18	2,909,938.50 100.00% 7.47M	
TOTAL	389,550,000		2,909,938.50	5,919,025.18	2,909,938.50 100.00% 7.47M	
E. TOTALS AND ADJUSTMENTS				TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			5,919,025.18	2,909,938.50	3,009,086.68
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			5,919,025.18	2,909,938.50	3,009,086.68
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
59E	LESS MAINECARE SEED					0.00
60	ADJUSTED STATE CONTRIBUTION					3,009,086.68
61	LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):			LOCAL SHARE % = 49.16%	STATE SHARE % = 50.84%	
62	ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):			LOCAL SHARE % = 49.16%	STATE SHARE % = 50.84%	
63	FYI: 100% E.P.S. TOTAL ALLOCATION			6,050,761.97		

S T A T E O F M A I N E
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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	220,880.22	209,091.57	0.00	0.00
August	220,880.22	232,668.87	0.00	0.00
September	220,880.22	220,880.22	0.00	0.00
October	220,880.22	220,880.22	0.00	0.00
November	220,880.22	220,880.22	330,573.78	330,573.78
December	220,880.22	220,880.23	0.00	0.00
Janurary	220,880.22	220,880.23	0.00	0.00
February	220,880.22	220,880.23	0.00	0.00
March	220,880.22	220,880.23	0.00	0.00
April	220,880.22	220,880.23	0.00	0.00
May	220,880.22	0.00	27,950.19	27,950.19
June	220,880.29	441,760.46	0.00	0.00
Total	2,650,562.71	2,650,562.71	358,523.97	358,523.97