

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

MADAWASKA

2009-10

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1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2008)	293	161	454	212	666
10 ATTENDING PUPILS (OCTOBER 2008)	283	151	434	221	655
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2008	288.0	156.0	444.0 (67%)	216.5 (33%)	660.5

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	16.9 (17:1)	9.8 (16:1)	14.4 (15:1)	=	41.1 /	46.0 =	=	.89 X	2199,175 =	=	1311,368	645,898
B. GUIDANCE	0.8 (350:1)	0.4 (350:1)	0.9 (250:1)	=	2.1 /	2.9 =	=	.72 X	148,215 =	=	71,499	35,216
C. LIBRARIANS	0.4 (800:1)	0.2 (800:1)	0.3 (800:1)	=	0.9 /	2.0 =	=	.45 X	94,990 =	=	28,640	14,106
D. HEALTH	0.4 (800:1)	0.2 (800:1)	0.3 (800:1)	=	0.9 /	0.9 =	=	1.00 X	46,275 =	=	31,004	15,271
E. EDUCATION TECHS	2.9 (100:1)	1.6 (100:1)	0.9 (250:1)	=	5.4 /	5.0 =	=	1.08 X	80,045 =	=	57,921	28,528
F. LIBRARY TECHS	0.6 (500:1)	0.3 (500:1)	0.4 (500:1)	=	1.3 /	0.0 =	=	1.30 X	0 =	=	11,840	5,831
G. CLERICAL	1.4 (200:1)	0.8 (200:1)	1.1 (200:1)	=	3.3 /	5.5 =	=	.60 X	160,995 =	=	64,720	31,877
H. SCHOOL ADMIN.	0.9 (305:1)	0.5 (305:1)	0.7 (315:1)	=	2.1 /	3.0 =	=	.70 X	219,875 =	=	103,122	50,791

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	35	35	15,540	7,578
B. Supplies and Equipment	329	455	146,076	98,508
C. Professional Development	56	56	24,864	12,124
D. Instructional Leadership Support	23	23	10,212	4,980
E. Co- and Extra-Curricular Student	32	108	14,208	23,382
F. System Administration/Support	210	210	93,240	45,465
G. Operations & Maintenance	962	1,143	427,128	247,460

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	274,077	134,993
B. Education & Library Technicians	36.00%	25,114	12,369
C. Clerical	29.00%	18,769	9,244
D. School Administrators	14.00%	14,437	7,111

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.99)	-20,280	-9,988
16 Adjustment for Title I Revenues	-65,120	-32,074

17 TOTALS	2658,378	1388,669
18 E.P.S. RATES	5,987	6,414

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	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		
	APRIL 2008	420.0	187.0	607.0		
	OCTOBER 2008	397.0	195.0	592.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	408.5 +	11.66	X	5,987.00	= 2,515,497.92
	9-12 PUPILS	191.0 +	9.50	X	6,414.00	= 1,286,007.00
	ADULT EDUC. COURSES AT .1	4.6		X	6,414.00	= 29,504.40
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,987.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.250		X	6,414.00	= 1,603.50
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .4156	169.8	X .15	X	5,987.00	= 152,488.89
	9-12 DISADVANTAGED @ .4156	79.4	X .15	X	6,414.00	= 76,390.74
	K-8 LIMITED ENGLISH PROF.	56.0	X .500	X	5,987.00	= 167,636.00
	9-12 LIMITED ENGLISH PROF.	11.0	X .500	X	6,414.00	= 35,277.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	408.5		X	41.00	= 16,748.50
	9-12 STUDENT ASSESSMENT	191.0		X	41.00	= 7,831.00
	K-8 TECHNOLOGY RESOURCES	408.5		X	93.00	= 37,990.50
	9-12 TECHNOLOGY RESOURCES	191.0		X	281.00	= 53,671.00
	K-2 PUPILS	144.5	X .10	X	5,987.00	= 86,512.15
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					4,467,158.60
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					4,333,143.84
30	ADJUSTED TOTAL OPERATING ALLOCATION					4,333,143.84

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2007-08	46,376.45	X	102.90%	=	47,721.37
32	SPECIAL EDUCATION - EPS ALLOCATION					551,723.14
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2007-08	245,010.00	X	102.90%	=	252,115.29
35	TRANSPORTATION - EPS ALLOCATION					412,291.92
36	TRANSPORTATION (BUS PURCHASES) FOR 2008-09					64,123.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,327,974.72
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					5,661,118.56

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	MADAWASKA				
	11/01/09	NEW ELEM SCHOOL	293,446.00	55,681.73	349,127.73
	05/01/10	NEW ELEM SCHOOL	0.00	46,583.66	46,583.66
42	TOTAL PRINCIPAL & INTEREST		293,446.00	102,265.39	395,711.39
43	APPROVED LEASES FOR 2008-09 - MADAWASKA				0.00
43A	APPROVED LEASE PURCHASES FOR 2008-09 - MADAWASKA				0.00
44	INSURED VALUE FACTOR FOR 2007-08 - MADAWASKA				0.00
47	TOTAL DEBT SERVICE ALLOCATION				395,711.39
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				6,056,829.95

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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	599.5 100.00%	6,056,829.95	0.00	6,056,829.95
TOTAL	599.5			6,056,829.95

	2008 STATE VALUATION X	MILL EXPECTATION =	TOWN CONTRIBUTION	OR	TOWN ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
MADAWASKA	385,550,000	6.690	2,579,329.50		6,056,829.95	2,579,329.50	100.00% 6.69M
TOTAL	385,550,000		2,579,329.50		6,056,829.95	2,579,329.50	100.00% 6.69M

E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	6,056,829.95	2,579,329.50	3,477,500.45
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	6,056,829.95	2,579,329.50	3,477,500.45
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			138,798.00
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			3,338,702.45
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 42.59%		STATE SHARE % = 57.41%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 44.88%		STATE SHARE % = 55.12%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	6,190,844.71		

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	245,249.25	255,530.58	0.00	0.00
August	245,249.25	255,530.58	0.00	0.00
September	245,249.25	255,530.59	0.00	0.00
October	245,249.25	255,530.59	0.00	0.00
November	245,249.25	255,530.59	349,127.73	349,127.73
December	245,249.25	255,530.59	0.00	0.00
Janurary	245,249.25	255,530.59	0.00	0.00
February	245,249.25	230,855.39	0.00	0.00
March	245,249.25	230,855.39	0.00	0.00
April	245,249.25	230,855.39	0.00	0.00
May	245,249.25	230,855.39	46,583.66	46,583.66
June	245,249.31	230,855.39	0.00	0.00
Total	2,942,991.06	2,942,991.06	395,711.39	395,711.39