

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

MADAWASKA

2012-13

256 - 862

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2011)	256	132	388	202	590
10 ATTENDING PUPILS (OCTOBER 2011)	242	126	368	195	563
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2011	249.0	129.0	378.0 (66%)	198.5 (34%)	576.5

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	14.6 (17:1)	8.1 (16:1)	13.2 (15:1)	=	35.9	/	39.4	=	.91 X	2036,347	=	1223,030	630,046
B. GUIDANCE	0.8 (315:1)	0.4 (315:1)	0.9 (225:1)	=	2.1	/	2.0	=	1.05 X	108,401	=	75,122	38,699
C. LIBRARIANS	0.3 (720:1)	0.2 (720:1)	0.3 (720:1)	=	0.8	/	1.0	=	.80 X	39,360	=	20,782	10,706
D. HEALTH	0.3 (720:1)	0.2 (720:1)	0.3 (720:1)	=	0.8	/	1.0	=	.80 X	54,136	=	28,584	14,725
E. EDUCATION TECHS	2.8 (090:1)	1.4 (090:1)	0.9 (225:1)	=	5.1	/	2.0	=	2.55 X	33,712	=	56,738	29,228
F. LIBRARY TECHS	0.6 (450:1)	0.3 (450:1)	0.4 (450:1)	=	1.3	/	1.0	=	1.30 X	16,856	=	14,463	7,450
G. CLERICAL	1.4 (180:1)	0.7 (180:1)	1.1 (180:1)	=	3.2	/	6.5	=	.49 X	202,141	=	65,372	33,677
H. SCHOOL ADMIN.	0.9 (275:1)	0.5 (275:1)	0.7 (284:1)	=	2.1	/	2.2	=	.95 X	165,684	=	103,884	53,516

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	37	37	13,986	7,345
B. Supplies and Equipment	346	478	130,788	94,883
C. Professional Development	59	59	22,302	11,712
D. Instructional Leadership Support	24	24	9,072	4,764
E. Co- and Extra-Curricular Student	34	114	12,852	22,629
F. System Administration/Support	220	220	83,160	43,670
G. Operations & Maintenance	1,013	1,204	382,914	238,994

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	256,028	131,893
B. Education & Library Technicians	36.00%	25,632	13,204
C. Clerical	29.00%	18,958	9,766
D. School Administrators	14.00%	14,544	7,492

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.99)	-16,019	-8,253
16 Adjustment for Title I Revenues	-70,316	-36,223

17 TOTALS	2471,874	1359,921
18 E.P.S. RATES	6,539	6,851

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A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	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		
	APRIL 2011	355.0	182.0	537.0		
	OCTOBER 2011	337.0	176.0	513.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	346.0 +	13.16	X	6,539.00	= 2,348,547.24
	9-12 PUPILS	179.0 +	7.33	X	6,851.00	= 1,276,546.83
	ADULT EDUC. COURSES AT .1	4.3		X	6,851.00	= 29,459.30
	K-8 EQUIV. INSTR. PUPILS	0.500		X	6,539.00	= 3,269.50
	9-12 EQUIV. INSTR. PUPILS	0.000		X	6,851.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .4273	147.8	X .15	X	6,539.00	= 144,969.63
	9-12 DISADVANTAGED @ .4273	76.5	X .15	X	6,851.00	= 78,615.23
	K-8 LIMITED ENGLISH PROF.	39.0	X .500	X	6,539.00	= 127,510.50
	9-12 LIMITED ENGLISH PROF.	21.0	X .500	X	6,851.00	= 71,935.50
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	346.0		X	43.00	= 14,878.00
	9-12 STUDENT ASSESSMENT	179.0		X	43.00	= 7,697.00
	K-8 TECHNOLOGY RESOURCES	346.0		X	98.00	= 33,908.00
	9-12 TECHNOLOGY RESOURCES	179.0		X	296.00	= 52,984.00
	K-2 PUPILS	118.0	X .10	X	6,539.00	= 77,160.20
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					4,267,480.93
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					4,139,456.50
30	ADJUSTED TOTAL OPERATING ALLOCATION					4,139,456.50

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B. OTHER SUBSIDIZABLE COSTS

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31	GIFTED & TALENTED EXPENDITURES FOR 2010-11	45,082.27	X 101.10% =	45,578.17
32	SPECIAL EDUCATION - EPS ALLOCATION			611,471.36
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2010-11	236,402.00	X 101.10% =	239,002.42
35	TRANSPORTATION - EPS ALLOCATION			403,144.98
36	TRANSPORTATION (BUS PURCHASES) FOR 2011-12			77,754.00
39	TOTAL OTHER SUBSIDIZABLE COSTS			1,376,950.94
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)			5,516,407.44

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE NAME OF PROJECT	PRINCIPAL	INTEREST	
	MADAWASKA			
	11/01/12 NEW ELEM SCHOOL	293,446.00	16,955.56	310,401.56
	05/01/13 NEW ELEM SCHOOL	0.00	18,633.46	18,633.46
42	TOTAL PRINCIPAL & INTEREST	293,446.00	35,589.02	329,035.02
43	APPROVED LEASES FOR 2011-12 - MADAWASKA			0.00
43A	APPROVED LEASE PURCHASES FOR 2011-12 - MADAWASKA			0.00
44	INSURED VALUE FACTOR FOR 2010-11 - MADAWASKA			0.00
47	TOTAL DEBT SERVICE ALLOCATION			329,035.02
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)			5,845,442.46

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	TOTAL ALLOCATION	LOCAL CONTRIBUTION	
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	AVG. CAL. YEAR PUPILS	100.00%	OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION
MADAWASKA	525.0		5,845,442.46		0.00		5,845,442.46
TOTAL	525.0						5,845,442.46

	2011 STATE VALUATION	X	MILL EXPECTATION	=	TOWN CONTRIBUTION	OR	TOWN ALLOCATION	100.00%	7.80M
MADAWASKA	364,150,000		7.800		2,840,370.00		5,845,442.46		2,840,370.00
TOTAL	364,150,000				2,840,370.00		5,845,442.46		2,840,370.00

E. TOTALS AND ADJUSTMENTS

	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
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49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	5,845,442.46	2,840,370.00	3,005,072.46
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	5,845,442.46	2,840,370.00	3,005,072.46
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
59D BUS REFURBISHING ADJUSTMENT			0.00
59E LESS MAINECARE SEED - PRIVATE			0.00
59E LESS MAINECARE SEED - PUBLIC			3,130.52
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			3,001,941.94
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):		LOCAL SHARE % = 48.59%	STATE SHARE % = 51.41%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):		LOCAL SHARE % = 48.64%	STATE SHARE % = 51.36%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	5,973,466.89		