

S T A T E O F M A I N E
D E P A R T M E N T O F E D U C A T I O N
A U G U S T A 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 59

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)	508	232	740	268	1,008
10 ATTENDING PUPILS (OCTOBER 2007)	494	235	729	304	1,033
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2007	501.0	233.5	734.5 (72%)	286.0 (28%)	1,020.5

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	29.5 (17:1)	14.6 (16:1)	19.1 (15:1)	=	63.2 /	72.6 =	=	.87 X	3297,432 =	=	2065,512	803,254
B. GUIDANCE	1.4 (350:1)	0.7 (350:1)	1.1 (250:1)	=	3.2 /	3.0 =	=	1.07 X	124,472 =	=	95,893	37,292
C. LIBRARIANS	0.6 (800:1)	0.3 (800:1)	0.4 (800:1)	=	1.3 /	1.0 =	=	1.30 X	36,329 =	=	34,004	13,224
D. HEALTH	0.6 (800:1)	0.3 (800:1)	0.4 (800:1)	=	1.3 /	1.6 =	=	.81 X	75,359 =	=	43,950	17,091
E. EDUCATION TECHS	5.0 (100:1)	2.3 (100:1)	1.1 (250:1)	=	8.4 /	16.7 =	=	.50 X	284,705 =	=	102,494	39,859
F. LIBRARY TECHS	1.0 (500:1)	0.5 (500:1)	0.6 (500:1)	=	2.1 /	2.6 =	=	.81 X	45,204 =	=	26,363	10,252
G. CLERICAL	2.5 (200:1)	1.2 (200:1)	1.4 (200:1)	=	5.1 /	8.8 =	=	.58 X	261,311 =	=	109,123	42,437
H. SCHOOL ADMIN.	1.6 (305:1)	0.8 (305:1)	0.9 (315:1)	=	3.3 /	3.4 =	=	.97 X	247,809 =	=	173,070	67,305

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	34	34	24,973	9,724
B. Supplies and Equipment	320	442	235,040	126,412
C. Professional Development	54	54	39,663	15,444
D. Instructional Leadership Support	22	22	16,159	6,292
E. Co- and Extra-Curricular Student	31	105	22,770	30,030
F. System Administration/Support	204	204	149,838	58,344
G. Operations & Maintenance	935	1,111	686,758	317,746

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	425,478	165,464
B. Education & Library Technicians	36.00%	46,389	18,040
C. Clerical	29.00%	31,646	12,307
D. School Administrators	14.00%	24,230	9,423

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.03)	96,093	37,370
16 Adjustment for Title I Revenues	-239,185	-93,016

17 TOTALS	4210,261	1744,293
18 E.P.S. RATES	5,732	6,099

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A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2005	728.0	294.0	1,022.0		
	OCTOBER 2005	728.0	311.0	1,039.0		
	APRIL 2006	741.0	296.0	1,037.0		
	OCTOBER 2006	741.0	293.0	1,034.0		
	APRIL 2007	740.0	269.0	1,009.0		
	OCTOBER 2007	727.0	302.0	1,029.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	733.5 +	0.66	X	5,732.00	= 4,208,205.12
	9-12 PUPILS	285.5 +	8.66	X	6,099.00	= 1,794,081.84
	ADULT EDUC. COURSES AT .1	0.0		X	6,099.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.250		X	5,732.00	= 1,433.00
	9-12 EQUIV. INSTR. PUPILS	0.250		X	6,099.00	= 1,524.75
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .5791	424.8	X .15	X	5,732.00	= 365,243.04
	9-12 DISADVANTAGED @ .5791	165.3	X .15	X	6,099.00	= 151,224.71
	K-8 LIMITED ENGLISH PROF.	1.0	X .700	X	5,732.00	= 4,012.40
	9-12 LIMITED ENGLISH PROF.	1.0	X .700	X	6,099.00	= 4,269.30
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	733.5		X	40.00	= 29,340.00
	9-12 STUDENT ASSESSMENT	285.5		X	40.00	= 11,420.00
	K-8 TECHNOLOGY RESOURCES	733.5		X	90.00	= 66,015.00
	9-12 TECHNOLOGY RESOURCES	285.5		X	273.00	= 77,941.50
	K-2 PUPILS	262.5	X .10	X	5,732.00	= 150,465.00
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					6,865,175.66
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					6,659,220.39
30	ADJUSTED TOTAL OPERATING ALLOCATION					6,659,220.39

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2006-07	75,075.22	X	102.90%	=	77,252.40
32	SPECIAL EDUCATION - EPS ALLOCATION					854,819.21
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2006-07	36,007.00	X	102.90%	=	37,051.20
35	TRANSPORTATION - EPS ALLOCATION					525,330.82
36	TRANSPORTATION (BUS PURCHASES) FOR 2007-08					63,380.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,557,833.63
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					8,217,054.02

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	MSAD 59				
	11/01/08	MADISON ELEM SCH-NEW	242,500.00	83,274.23	325,774.23
	05/01/09	MADISON ELEM SCH-NEW	0.00	88,255.43	88,255.43
42	TOTAL PRINCIPAL & INTEREST		242,500.00	171,529.66	414,029.66
43	APPROVED LEASES FOR 2007-08 - S.A.D. 59				0.00
43A	APPROVED LEASE PURCHASES FOR 2007-08 - S.A.D. 59				0.00
44	INSURED VALUE FACTOR FOR 2006-07 - S.A.D. 59				0.00
47	TOTAL DEBT SERVICE ALLOCATION				414,029.66
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				8,631,083.68

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION			TOTAL ALLOCATION	LOCAL CONTRIBUTION
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	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+ DEBT ALLOCATION = TOWN ALLOCATION
ATHENS	192.0	19.17%	1,654,578.74	0.00 = 1,654,578.74
BRIGHTON PLT.	6.5	0.65%	56,102.04	0.00 = 56,102.04
MADISON	712.5	71.14%	6,140,152.93	0.00 = 6,140,152.93
STARKS	90.5	9.04%	780,249.96	0.00 = 780,249.96
TOTAL	1,001.5			8,631,083.67

	2007 STATE VALUATION X	MILL EXPECTATION	= TOWN CONTRIBUTION	OR TOWN ALLOCATION			
ATHENS	48,650,000	6.790	330,333.50	1,654,578.74	330,333.50	9.98%	6.79M
BRIGHTON PLT.	8,750,000	6.790	59,412.50	56,102.04	56,102.04	1.70%	6.41M
MADISON	405,800,000	6.790	2,755,382.00	6,140,152.93	2,755,382.00	83.26%	6.79M
STARKS	24,700,000	6.790	167,713.00	780,249.96	167,713.00	5.06%	6.79M
TOTAL	487,900,000		3,312,841.00	8,631,083.67	3,309,530.54	100.00%	6.78M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION

49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	8,631,083.68	3,309,530.54	5,321,553.14
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	8,631,083.68	3,309,530.54	5,321,553.14
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			5,321,553.14
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 38.34%		STATE SHARE % = 61.66%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 38.34%		STATE SHARE % = 61.66%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	8,837,038.95		

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	408,960.29	418,543.29	0.00	0.00
August	408,960.29	418,543.29	0.00	0.00
September	408,960.29	418,543.29	0.00	0.00
October	408,960.29	418,543.29	0.00	0.00
November	408,960.29	418,543.29	325,774.23	325,774.23
December	408,960.29	418,543.29	0.00	0.00
Janurary	408,960.29	418,543.29	0.00	0.00
February	408,960.29	395,544.09	0.00	0.00
March	408,960.29	395,544.09	0.00	0.00
April	408,960.29	395,544.09	0.00	0.00
May	408,960.29	395,544.09	88,255.43	88,255.43
June	408,960.29	395,544.09	0.00	0.00
Total	4,907,523.48	4,907,523.48	414,029.66	414,029.66