

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 59

2010-11

559 - 559

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2009)	500	243	743	267	1,010
10 ATTENDING PUPILS (OCTOBER 2009)	484	250	734	294	1,028
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2009	492.0	246.5	738.5 (72%)	280.5 (28%)	1,019.0

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	28.9 (17:1)	15.4 (16:1)	18.7 (15:1)	=	63.0 /	75.1 =	=	.84 X	3524,450 =	=	2131,587	828,951
B. GUIDANCE	1.4 (350:1)	0.7 (350:1)	1.1 (250:1)	=	3.2 /	3.0 =	=	1.07 X	141,336 =	=	108,886	42,344
C. LIBRARIANS	0.6 (800:1)	0.3 (800:1)	0.4 (800:1)	=	1.3 /	1.8 =	=	.72 X	96,924 =	=	50,245	19,540
D. HEALTH	0.6 (800:1)	0.3 (800:1)	0.4 (800:1)	=	1.3 /	1.6 =	=	.81 X	79,197 =	=	46,188	17,962
E. EDUCATION TECHS	4.9 (100:1)	2.5 (100:1)	1.1 (250:1)	=	8.5 /	18.7 =	=	.45 X	343,276 =	=	111,221	43,253
F. LIBRARY TECHS	1.0 (500:1)	0.5 (500:1)	0.6 (500:1)	=	2.1 /	4.0 =	=	.53 X	73,998 =	=	28,238	10,981
G. CLERICAL	2.5 (200:1)	1.2 (200:1)	1.4 (200:1)	=	5.1 /	9.0 =	=	.57 X	275,363 =	=	113,009	43,948
H. SCHOOL ADMIN.	1.6 (305:1)	0.8 (305:1)	0.9 (315:1)	=	3.3 /	3.4 =	=	.97 X	261,370 =	=	182,541	70,988

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	36	36	26,586	10,098
B. Supplies and Equipment	337	466	248,875	130,713
C. Professional Development	57	57	42,095	15,989
D. Instructional Leadership Support	24	24	17,724	6,732
E. Co- and Extra-Curricular Student	33	111	24,371	31,136
F. System Administration/Support	215	215	158,778	60,308
G. Operations & Maintenance	986	1,172	728,161	328,746

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	444,012	172,671
B. Education & Library Technicians	36.00%	50,205	19,524
C. Clerical	29.00%	32,773	12,745
D. School Administrators	14.00%	25,556	9,938

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.03)	100,531	39,088
16 Adjustment for Title I Revenues	-270,816	-105,317

17 TOTALS	4400,765	1810,337
18 E.P.S. RATES	5,959	6,454

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 59

2010-11

559 - 559

=====

A. OPERATING COST ALLOCATIONS

```
-----
```

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2007	740.0	269.0	1,009.0		
	OCTOBER 2007	727.0	302.0	1,029.0		
	APRIL 2008	723.0	275.0	998.0		
	OCTOBER 2008	740.0	266.0	1,006.0		
	APRIL 2009	744.0	263.0	1,007.0		
	OCTOBER 2009	735.0	289.0	1,024.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	739.5 +	0.00	X	5,959.00	= 4,406,680.50
	9-12 PUPILS	276.0 +	1.33	X	6,454.00	= 1,789,887.82
	ADULT EDUC. COURSES AT .1	0.0		X	6,454.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,959.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.875		X	6,454.00	= 5,647.25
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .6204	458.8	X .15	X	5,959.00	= 410,098.38
	9-12 DISADVANTAGED @ .6204	171.2	X .15	X	6,454.00	= 165,738.72
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	5,959.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	2.0	X .700	X	6,454.00	= 9,035.60
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	739.5		X	42.00	= 31,059.00
	9-12 STUDENT ASSESSMENT	276.0		X	42.00	= 11,592.00
	K-8 TECHNOLOGY RESOURCES	739.5		X	95.00	= 70,252.50
	9-12 TECHNOLOGY RESOURCES	276.0		X	288.00	= 79,488.00
	K-2 PUPILS	258.0	X .10	X	5,959.00	= 153,742.20
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					7,133,221.97
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					6,919,225.31
30	ADJUSTED TOTAL OPERATING ALLOCATION					6,919,225.31

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 59

2010-11

559 - 559

=====

B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2008-09	33,246.44	X	102.50%	=	34,077.60
32	SPECIAL EDUCATION - EPS ALLOCATION					931,378.10
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2008-09	47,441.00	X	102.50%	=	48,627.03
35	TRANSPORTATION - EPS ALLOCATION					576,801.60
36	TRANSPORTATION (BUS PURCHASES) FOR 2009-10					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,590,884.33
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					8,510,109.64

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	MSAD 59				
	11/01/10	MADISON ELEM SCH-NEW	242,500.00	71,712.70	314,212.70
	05/01/11	MADISON ELEM SCH-NEW	0.00	76,006.76	76,006.76
42	TOTAL PRINCIPAL & INTEREST		242,500.00	147,719.46	390,219.46
43	APPROVED LEASES FOR 2009-10 - S.A.D. 59				0.00
43A	APPROVED LEASE PURCHASES FOR 2009-10 - S.A.D. 59				0.00
44	INSURED VALUE FACTOR FOR 2008-09 - S.A.D. 59				0.00
47	TOTAL DEBT SERVICE ALLOCATION				390,219.46
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				8,900,329.10

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

2010-11

559 - 559

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

	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+	DEBT ALLOCATION	= TOWN ALLOCATION
ATHENS	172.5	17.33%	1,542,427.03		0.00	1,542,427.03
BRIGHTON PLT.	11.5	1.16%	103,243.82		0.00	103,243.82
MADISON	726.5	72.98%	6,495,460.18		0.00	6,495,460.18
STARKS	85.0	8.53%	759,198.07		0.00	759,198.07
 TOTAL	 995.5					 8,900,329.10

	2009 STATE VALUATION X	MILL EXPECTATION	= TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
ATHENS	54,400,000	6.960	378,624.00		1,542,427.03	378,624.00	9.72%	6.96M
BRIGHTON PLT.	10,400,000	6.960	72,384.00		103,243.82	72,384.00	1.86%	6.96M
MADISON	464,350,000	6.960	3,231,876.00		6,495,460.18	3,231,876.00	82.97%	6.96M
STARKS	30,500,000	6.960	212,280.00		759,198.07	212,280.00	5.45%	6.96M
 TOTAL	 559,650,000		 3,895,164.00		 8,900,329.10	 3,895,164.00	 100.00%	 6.96M
NON-CONFORMING UNIT ADJUSTMENT, 2% OF LOCAL CONTRIBUTION						77,903.28		
NON-CONFORMING UNIT ADJUSTMENT, ONE HALF SYSTEM ADMIN.						122,486.04		
TOTAL LOCAL CONTRIBUTION FOR NON-CONFORMING UNIT						4,095,553.32	105.14%	7.32M

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 59 2010-11 559 - 559

E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION

49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	8,900,329.10	4,095,553.32	4,804,775.78
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	8,900,329.10	4,095,553.32	4,804,775.78
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			285,421.50
60 ADJUSTED STATE CONTRIBUTION			4,519,354.28
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):		LOCAL SHARE % = 46.02%	STATE SHARE % = 53.98%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):		LOCAL SHARE % = 49.22%	STATE SHARE % = 50.78%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	9,114,325.76		

***** WARRANT ARTICLE *****

F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN	TOTAL ALLOCATION	LOCAL CONTRIBUTION	PERCENT	MILLS

ATHENS	1,542,427.03	398,087.78	9.72%	0.00
BRIGHTON PLT.	103,243.82	76,177.29	1.86%	0.00
MADISON	6,495,460.18	3,398,080.59	82.97%	0.00
STARKS	759,198.07	223,207.66	5.45%	0.00
TOTAL	8,900,329.10	4,095,553.32	100.00%	0.00

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

2010-11

559 - 559

SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	344,094.56	344,094.56	0.00	0.00
August	344,094.56	344,094.56	0.00	0.00
September	344,094.56	344,094.57	0.00	0.00
October	344,094.56	344,094.57	0.00	0.00
November	344,094.56	344,094.57	314,212.70	314,212.70
December	344,094.56	344,094.57	0.00	0.00
Janurary	344,094.56	344,094.57	0.00	0.00
February	344,094.56	344,094.57	0.00	0.00
March	344,094.56	344,094.57	0.00	0.00
April	344,094.56	344,094.57	0.00	0.00
May	344,094.56	344,094.57	76,006.76	76,006.76
June	344,094.66	344,094.57	0.00	0.00
Total	4,129,134.82	4,129,134.82	390,219.46	390,219.46