

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 59

2009-10

559 - 559

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2008)	491	232	723	278	1,001
10 ATTENDING PUPILS (OCTOBER 2008)	496	245	741	267	1,008
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2008	493.5	238.5	732.0 ( 73%)	272.5 ( 27%)	1,004.5

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	29.0 (17:1)	14.9 (16:1)	18.2 (15:1)	=	62.1	/	71.4	=	.87 X	3293,279	=	2091,562	773,591
B. GUIDANCE	1.4 (350:1)	0.7 (350:1)	1.1 (250:1)	=	3.2	/	3.0	=	1.07 X	137,889	=	107,705	39,836
C. LIBRARIANS	0.6 (800:1)	0.3 (800:1)	0.3 (800:1)	=	1.2	/	1.0	=	1.20 X	47,495	=	41,606	15,388
D. HEALTH	0.6 (800:1)	0.3 (800:1)	0.3 (800:1)	=	1.2	/	1.6	=	.75 X	75,041	=	41,085	15,196
E. EDUCATION TECHS	4.9 (100:1)	2.4 (100:1)	1.1 (250:1)	=	8.4	/	16.5	=	.51 X	292,728	=	108,982	40,309
F. LIBRARY TECHS	1.0 (500:1)	0.5 (500:1)	0.5 (500:1)	=	2.0	/	3.0	=	.67 X	53,465	=	26,150	9,672
G. CLERICAL	2.5 (200:1)	1.2 (200:1)	1.4 (200:1)	=	5.1	/	8.0	=	.64 X	244,617	=	114,285	42,270
H. SCHOOL ADMIN.	1.6 (305:1)	0.8 (305:1)	0.9 (315:1)	=	3.3	/	3.4	=	.97 X	254,995	=	180,562	66,783

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	35	35	25,620	9,538
B. Supplies and Equipment	329	455	240,828	123,988
C. Professional Development	56	56	40,992	15,260
D. Instructional Leadership Support	23	23	16,836	6,268
E. Co- and Extra-Curricular Student	32	108	23,424	29,430
F. System Administration/Support	210	210	153,720	57,225
G. Operations & Maintenance	962	1,143	704,184	311,468

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	433,572	160,362
B. Education & Library Technicians	36.00%	48,648	17,993
C. Clerical	29.00%	33,143	12,258
D. School Administrators	14.00%	25,279	9,350

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.03)	98,345	36,376
16 Adjustment for Title I Revenues	-232,215	-85,887

17 TOTALS	4324,313	1706,673
18 E.P.S. RATES	5,908	6,263

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S.A.D. 59

2009-10

559 - 559

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## A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	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		
	APRIL 2008	723.0	275.0	998.0		
	OCTOBER 2008	740.0	266.0	1,006.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	731.5 +	3.83	X	5,908.00	= 4,344,329.64
	9-12 PUPILS	270.5 +	13.00	X	6,263.00	= 1,775,560.50
	ADULT EDUC. COURSES AT .1	0.0		X	6,263.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,908.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.500		X	6,263.00	= 3,131.50
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .5865	429.0	X .15	X	5,908.00	= 380,179.80
	9-12 DISADVANTAGED @ .5865	158.6	X .15	X	6,263.00	= 148,996.77
	K-8 LIMITED ENGLISH PROF.	1.0	X .700	X	5,908.00	= 4,135.60
	9-12 LIMITED ENGLISH PROF.	1.0	X .700	X	6,263.00	= 4,384.10
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	731.5		X	41.00	= 29,991.50
	9-12 STUDENT ASSESSMENT	270.5		X	41.00	= 11,090.50
	K-8 TECHNOLOGY RESOURCES	731.5		X	93.00	= 68,029.50
	9-12 TECHNOLOGY RESOURCES	270.5		X	281.00	= 76,010.50
	K-2 PUPILS	257.0	X .10	X	5,908.00	= 151,835.60
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					6,997,675.51
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					6,787,745.24
30	ADJUSTED TOTAL OPERATING ALLOCATION					6,787,745.24

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 59

2009-10

559 - 559

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B. OTHER SUBSIDIZABLE COSTS

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31	GIFTED & TALENTED EXPENDITURES FOR 2007-08	45,663.00	X	102.90%	=	46,987.23
32	SPECIAL EDUCATION - EPS ALLOCATION					962,500.98
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2007-08	37,339.00	X	102.90%	=	38,421.83
35	TRANSPORTATION - EPS ALLOCATION					579,004.49
36	TRANSPORTATION (BUS PURCHASES) FOR 2008-09					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,626,914.53
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					8,414,659.77

C. DEBT SERVICE ALLOCATIONS

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41	DEBT SERVICE NAME OF PROJECT	PRINCIPAL	INTEREST	
	MSAD 59			
	11/01/09 MADISON ELEM SCH-NEW	242,500.00	77,586.83	320,086.83
	05/01/10 MADISON ELEM SCH-NEW	0.00	82,131.09	82,131.09
42	TOTAL PRINCIPAL & INTEREST	242,500.00	159,717.92	402,217.92
43	APPROVED LEASES FOR 2008-09 - S.A.D. 59			0.00
43A	APPROVED LEASE PURCHASES FOR 2008-09 - S.A.D. 59			0.00
44	INSURED VALUE FACTOR FOR 2007-08 - S.A.D. 59			0.00
47	TOTAL DEBT SERVICE ALLOCATION			402,217.92
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)			8,816,877.69

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 59

2009-10

559 - 559

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	177.5	18.06%	1,592,328.11	0.00 1,592,328.11
BRIGHTON PLT.	9.5	0.97%	85,523.71	0.00 85,523.71
MADISON	712.5	72.48%	6,390,472.95	0.00 6,390,472.95
STARKS	83.5	8.49%	748,552.92	0.00 748,552.92
TOTAL	983.0			8,816,877.69

	2008 STATE VALUATION X	MILL EXPECTATION	TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
ATHENS	50,650,000	6.690	338,848.50		1,592,328.11	338,848.50	9.56%	6.69M
BRIGHTON PLT.	9,800,000	6.690	65,562.00		85,523.71	65,562.00	1.85%	6.69M
MADISON	440,700,000	6.690	2,948,283.00		6,390,472.95	2,948,283.00	83.18%	6.69M
STARKS	28,650,000	6.690	191,668.50		748,552.92	191,668.50	5.41%	6.69M
TOTAL	529,800,000		3,544,362.00		8,816,877.69	3,544,362.00	100.00%	6.69M

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

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S.A.D. 59

2009-10

559 - 559

E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	8,816,877.69	3,544,362.00	5,272,515.69
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	8,816,877.69	3,544,362.00	5,272,515.69
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			190,728.00
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			5,081,787.69
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 40.20%		STATE SHARE % = 59.80%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 42.36%		STATE SHARE % = 57.64%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	9,026,807.96		

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

2009-10

559 - 559

## SCHEDULED PAYMENTS &amp; YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	389,964.14	404,092.14	0.00	0.00
August	389,964.14	404,092.14	0.00	0.00
September	389,964.14	404,092.14	0.00	0.00
October	389,964.14	404,092.15	0.00	0.00
November	389,964.14	404,092.15	320,086.83	320,086.83
December	389,964.14	404,092.15	0.00	0.00
Janurary	389,964.14	404,092.15	0.00	0.00
February	389,964.14	370,184.95	0.00	0.00
March	389,964.14	370,184.95	0.00	0.00
April	389,964.14	370,184.95	0.00	0.00
May	389,964.14	370,184.95	82,131.09	82,131.09
June	389,964.23	370,184.95	0.00	0.00
Total	4,679,569.77	4,679,569.77	402,217.92	402,217.92