

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 59 / MSAD 59

2012-13

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1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2011)	425	245	670	287	957
10 ATTENDING PUPILS (OCTOBER 2011)	442	226	668	300	968
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2011	433.5	235.5	669.0 ( 70%)	293.5 ( 30%)	962.5

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	25.5 (17:1)	14.7 (16:1)	19.6 (15:1)	=	59.8 /	72.0 =		.83 X	3553,985 =		2064,866	884,942
B. GUIDANCE	1.4 (315:1)	0.7 (315:1)	1.3 (225:1)	=	3.4 /	3.0 =		1.13 X	140,339 =		111,008	47,575
C. LIBRARIANS	0.6 (720:1)	0.3 (720:1)	0.4 (720:1)	=	1.3 /	0.8 =		1.63 X	49,554 =		56,541	24,232
D. HEALTH	0.6 (720:1)	0.3 (720:1)	0.4 (720:1)	=	1.3 /	1.7 =		.76 X	83,252 =		44,290	18,982
E. EDUCATION TECHS	4.8 (090:1)	2.6 (090:1)	1.3 (225:1)	=	8.7 /	9.9 =		.88 X	193,811 =		119,388	51,166
F. LIBRARY TECHS	1.0 (450:1)	0.5 (450:1)	0.7 (450:1)	=	2.2 /	3.8 =		.58 X	74,547 =		30,266	12,971
G. CLERICAL	2.4 (180:1)	1.3 (180:1)	1.6 (180:1)	=	5.3 /	9.0 =		.59 X	283,604 =		117,128	50,198
H. SCHOOL ADMIN.	1.6 (275:1)	0.9 (275:1)	1.0 (284:1)	=	3.5 /	4.3 =		.81 X	329,946 =		187,079	80,177

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	37	37	24,753	10,860
B. Supplies and Equipment	346	478	231,474	140,293
C. Professional Development	59	59	39,471	17,317
D. Instructional Leadership Support	24	24	16,056	7,044
E. Co- and Extra-Curricular Student	34	114	22,746	33,459
F. System Administration/Support	220	220	147,180	64,570
G. Operations & Maintenance	1,013	1,204	677,697	353,374

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	432,574	185,389
B. Education & Library Technicians	36.00%	53,875	23,089
C. Clerical	29.00%	33,967	14,557
D. School Administrators	14.00%	26,191	11,225

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.03)	82,659	35,433
16 Adjustment for Title I Revenues	-251,817	-107,921

17 TOTALS	4267,392	1958,931
18 E.P.S. RATES	6,379	6,674

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## A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2009	704.0	240.0	944.0		
	OCTOBER 2009	704.0	263.0	967.0		
	APRIL 2010	694.0	261.0	955.0		
	OCTOBER 2010	665.0	267.0	932.0		
	APRIL 2011	646.0	261.0	907.0		
	OCTOBER 2011	645.0	285.0	930.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	645.5 +	30.83	X	6,379.00	= 4,314,309.07
	9-12 PUPILS	273.0 +	0.00	X	6,674.00	= 1,822,002.00
	ADULT EDUC. COURSES AT .1	0.0		X	6,674.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.250		X	6,379.00	= 1,594.75
	9-12 EQUIV. INSTR. PUPILS	0.125		X	6,674.00	= 834.25
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .6279	405.3	X .15	X	6,379.00	= 387,811.31
	9-12 DISADVANTAGED @ .6279	171.4	X .15	X	6,674.00	= 171,588.54
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	6,379.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	1.0	X .700	X	6,674.00	= 4,671.80
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	645.5		X	43.00	= 27,756.50
	9-12 STUDENT ASSESSMENT	273.0		X	43.00	= 11,739.00
	K-8 TECHNOLOGY RESOURCES	645.5		X	98.00	= 63,259.00
	9-12 TECHNOLOGY RESOURCES	273.0		X	296.00	= 80,808.00
	K-2 PUPILS	224.5	X .10	X	6,379.00	= 143,208.55
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					7,029,582.77
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					6,818,695.28
30	ADJUSTED TOTAL OPERATING ALLOCATION					6,818,695.28

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B. OTHER SUBSIDIZABLE COSTS

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31	GIFTED & TALENTED EXPENDITURES FOR 2010-11	0.00	X	101.10%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					1,060,577.28
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2010-11	34,904.29	X	101.10%	=	35,288.24
35	TRANSPORTATION - EPS ALLOCATION					568,201.26
36	TRANSPORTATION (BUS PURCHASES) FOR 2011-12					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,664,066.78
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					8,482,762.06

C. DEBT SERVICE ALLOCATIONS

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41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	MSAD 59				
	11/01/12	MADISON ELEM SCH-NEW	232,145.25	66,163.05	298,308.30
	05/01/13	MADISON ELEM SCH-NEW	0.00	59,729.80	59,729.80
42	TOTAL PRINCIPAL & INTEREST		232,145.25	125,892.85	358,038.10
43	APPROVED LEASES FOR 2011-12 - RSU 59 / MSAD 59				0.00
43A	APPROVED LEASE PURCHASES FOR 2011-12 - RSU 59 / MSAD 59				0.00
44	INSURED VALUE FACTOR FOR 2010-11 - RSU 59 / MSAD 59				0.00
47	TOTAL DEBT SERVICE ALLOCATION				358,038.10
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				8,840,800.16

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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	170.0	19.13%	1,691,245.07		0.00		1,691,245.07			
BRIGHTON PLT.	16.0	1.80%	159,134.40		0.00		159,134.40			
MADISON	702.5	79.07%	6,990,420.69		0.00		6,990,420.69			
 TOTAL	 888.5						 8,840,800.16			
			2011 STATE VALUATION X	MILL EXPECTATION =	TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
ATHENS			61,850,000	7.800	482,430.00		1,691,245.07	482,430.00	11.11%	7.80M
BRIGHTON PLT.			11,400,000	7.800	88,920.00		159,134.40	88,920.00	2.05%	7.80M
MADISON			483,700,000	7.800	3,772,860.00		6,990,420.69	3,772,860.00	86.84%	7.80M
 TOTAL			 556,950,000		 4,344,210.00		 8,840,800.16	 4,344,210.00	100.00%	 7.80M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	8,840,800.16	4,344,210.00	4,496,590.16
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	8,840,800.16	4,344,210.00	4,496,590.16
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			22,847.85
59E LESS MAINECARE SEED - PUBLIC			13,480.41
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			4,460,261.90
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):		LOCAL SHARE % = 49.14%	STATE SHARE % = 50.86%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):		LOCAL SHARE % = 49.55%	STATE SHARE % = 50.45%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	9,051,687.65		