

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 59 / MSAD 59

2011-12

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1. COMPUTATION OF E.P.S. RATES

		K-5	6-8	K-8	9-12	TOTAL
9	ATTENDING PUPILS (APRIL 2010)	479	248	727	290	1,017
10	ATTENDING PUPILS (OCTOBER 2010)	450	243	693	292	985
11	AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2010	464.5	245.5	710.0 ( 71%)	291.0 ( 29%)	1,001.0

	Position	K-5	6-8	9-12		E.P.S. Actual FTE / FTE	Ratio X	EPS Tot Salary =	Elementary Salary	Secondary Salary
A.	TEACHERS	27.3 (17:1)	15.3 (16:1)	19.4 (15:1)	=	62.0 / 74.0	= .84 X	3537,645 =	2109,852	861,770
B.	GUIDANCE	1.3 (350:1)	0.7 (350:1)	1.2 (250:1)	=	3.2 / 2.9	= 1.10 X	133,388 =	104,176	42,551
C.	LIBRARIANS	0.6 (800:1)	0.3 (800:1)	0.4 (800:1)	=	1.3 / 1.8	= .72 X	98,477 =	50,341	20,562
D.	HEALTH	0.6 (800:1)	0.3 (800:1)	0.4 (800:1)	=	1.3 / 1.7	= .76 X	82,345 =	44,433	18,149
E.	EDUCATION TECHS	4.6 (100:1)	2.5 (100:1)	1.2 (250:1)	=	8.3 / 14.4	= .58 X	272,170 =	112,080	45,779
F.	LIBRARY TECHS	0.9 (500:1)	0.5 (500:1)	0.6 (500:1)	=	2.0 / 3.0	= .67 X	58,512 =	27,834	11,369
G.	CLERICAL	2.3 (200:1)	1.2 (200:1)	1.5 (200:1)	=	5.0 / 9.0	= .56 X	278,766 =	110,837	45,272
H.	SCHOOL ADMIN.	1.5 (305:1)	0.8 (305:1)	0.9 (315:1)	=	3.2 / 3.0	= 1.07 X	225,854 =	171,581	70,083

	Other Support Costs (Per Pupil)	K-8	9-12		Elementary	Secondary
A.	Substitute Teachers -1/2 Day	37	37		26,270	10,767
B.	Supplies and Equipment	342	473		242,820	137,643
C.	Professional Development	58	58		41,180	16,878
D.	Instructional Leadership Support	24	24		17,040	6,984
E.	Co- and Extra-Curricular Student	34	113		24,140	32,883
F.	System Administration/Support	218	218		154,780	63,438
G.	Operations & Maintenance	1,002	1,191		711,420	346,581

	Salary Benefits	Percentage		Elementary	Secondary
A.	Teachers, Guidance, Librarians & Health	19.00%		438,672	179,176
B.	Education & Library Technicians	36.00%		50,369	20,573
C.	Clerical	29.00%		32,143	13,129
D.	School Administrators	14.00%		24,021	9,812

15	Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.03)			99,078	40,469
16	Adjustment for Title I Revenues			-255,473	-104,348

17	TOTALS			4337,593	1889,520
18	E.P.S. RATES			6,109	6,493

**Preliminary = Adjustments will be made to these subsidy printouts throughout FY12 – not comparable to previous year(s) finalized subsidy printouts.**

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## A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	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		
	APRIL 2010	725.0	285.0	1,010.0		
	OCTOBER 2010	693.0	287.0	980.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	709.0 +	17.66	X	6,109.00	= 4,439,165.94
	9-12 PUPILS	286.0 +	0.00	X	6,493.00	= 1,856,998.00
	ADULT EDUC. COURSES AT .1	0.0		X	6,493.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	6,109.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.625		X	6,493.00	= 4,058.13
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .6219	440.9	X .15	X	6,109.00	= 404,018.72
	9-12 DISADVANTAGED @ .6219	177.9	X .15	X	6,493.00	= 173,265.71
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	6,109.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	6,493.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	709.0		X	43.00	= 30,487.00
	9-12 STUDENT ASSESSMENT	286.0		X	43.00	= 12,298.00
	K-8 TECHNOLOGY RESOURCES	709.0		X	97.00	= 68,773.00
	9-12 TECHNOLOGY RESOURCES	286.0		X	293.00	= 83,798.00
	K-2 PUPILS	243.5	X .10	X	6,109.00	= 148,754.15
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					7,221,616.65
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					7,004,968.15
30	ADJUSTED TOTAL OPERATING ALLOCATION					7,004,968.15

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## B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2009-10	32,123.11	X	101.60%	=	32,637.08
32	SPECIAL EDUCATION - EPS ALLOCATION					945,431.94
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2009-10	44,823.00	X	101.60%	=	45,540.17
35	TRANSPORTATION - EPS ALLOCATION					600,946.96
36	TRANSPORTATION (BUS PURCHASES) FOR 2010-11					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,624,556.15
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					8,629,524.30

## C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	MSAD 59				
	11/01/11	MADISON ELEM SCH-NEW	242,500.00	65,689.89	308,189.89
	05/01/12	MADISON ELEM SCH-NEW	0.00	69,276.17	69,276.17
42	TOTAL PRINCIPAL & INTEREST		242,500.00	134,966.06	377,466.06
43	APPROVED LEASES FOR 2010-11 - RSU 59 / MSAD 59				0.00
43A	APPROVED LEASE PURCHASES FOR 2010-11 - RSU 59 / MSAD 59				0.00
44	INSURED VALUE FACTOR FOR 2009-10 - RSU 59 / MSAD 59				0.00
47	TOTAL DEBT SERVICE ALLOCATION				377,466.06
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				9,006,990.36

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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	17.38%	1,565,414.92		0.00		1,565,414.92
BRIGHTON PLT.	13.5	1.38%	124,296.47		0.00		124,296.47
MADISON	722.0	73.82%	6,648,960.28		0.00		6,648,960.28
STARKS	72.5	7.42%	668,318.68		0.00		668,318.68
<b>TOTAL</b>	<b>978.0</b>						<b>9,006,990.35</b>

	2010 STATE VALUATION	MILL EXPECTATION	X	= TOWN CONTRIBUTION	OR	TOWN ALLOCATION				
ATHENS	61,600,000	7.500		462,000.00		1,565,414.92	462,000.00	10.56%	7.50M	
BRIGHTON PLT.	11,300,000	7.500		84,750.00		124,296.47	84,750.00	1.94%	7.50M	
MADISON	477,150,000	7.500		3,578,625.00		6,648,960.28	3,578,625.00	81.77%	7.50M	
STARKS	33,450,000	7.500		250,875.00		668,318.68	250,875.00	5.73%	7.50M	
<b>TOTAL</b>	<b>583,500,000</b>			<b>4,376,250.00</b>		<b>9,006,990.35</b>	<b>4,376,250.00</b>	<b>100.00%</b>	<b>7.50M</b>	
NON-CONFORMING UNIT ADJUSTMENT, 2% OF LOCAL CONTRIBUTION							87,525.00			
NON-CONFORMING UNIT ADJUSTMENT, ONE HALF SYSTEM ADMIN.							123,219.60			
<b>TOTAL LOCAL CONTRIBUTION FOR NON-CONFORMING UNIT</b>							<b>4,586,994.60</b>	<b>104.82%</b>	<b>7.86M</b>	

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	9,006,990.36	4,586,994.60	4,419,995.76
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	9,006,990.36	4,586,994.60	4,419,995.76
51 PLUS AUDIT ADJUSTMENTS			73,985.00
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 ADJUSTED STATE CONTRIBUTION			4,493,980.76
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):		LOCAL SHARE % = 50.93%	STATE SHARE % = 49.07%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):		LOCAL SHARE % = 50.11%	STATE SHARE % = 49.89%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	9,223,638.86		

***** WARRANT ARTICLE *****				
F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN	TOTAL ALLOCATION	LOCAL CONTRIBUTION	PERCENT	MILLS
ATHENS	1,565,414.92	484,386.63	10.56%	0.00
BRIGHTON PLT.	124,296.47	88,987.70	1.94%	0.00
MADISON	6,648,960.28	3,750,785.48	81.77%	0.00
STARKS	668,318.69	262,834.79	5.73%	0.00
TOTAL	9,006,990.36	4,586,994.60	100.00%	0.00