

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 13

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)	127	67	194	88	282
10 ATTENDING PUPILS (OCTOBER 2007)	119	56	175	89	264
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2007	123.0	61.5	184.5 (68%)	88.5 (32%)	273.0

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	7.2 (17:1)	3.8 (16:1)	5.9 (15:1)	=	16.9	/	25.7	=	.66 X	1049,642	=	471,080	221,684
B. GUIDANCE	0.4 (350:1)	0.2 (350:1)	0.4 (250:1)	=	1.0	/	1.0	=	1.00 X	41,094	=	27,944	13,150
C. LIBRARIANS	0.2 (800:1)	0.1 (800:1)	0.1 (800:1)	=	0.4	/	0.5	=	.80 X	18,909	=	10,286	4,841
D. HEALTH	0.2 (800:1)	0.1 (800:1)	0.1 (800:1)	=	0.4	/	0.3	=	1.33 X	12,695	=	11,481	5,403
E. EDUCATION TECHS	1.2 (100:1)	0.6 (100:1)	0.4 (250:1)	=	2.2	/	4.0	=	.55 X	60,234	=	22,528	10,601
F. LIBRARY TECHS	0.2 (500:1)	0.1 (500:1)	0.2 (500:1)	=	0.5	/	2.0	=	.25 X	32,729	=	5,564	2,618
G. CLERICAL	0.6 (200:1)	0.3 (200:1)	0.4 (200:1)	=	1.3	/	3.0	=	.43 X	88,271	=	25,811	12,146
H. SCHOOL ADMIN.	0.4 (305:1)	0.2 (305:1)	0.3 (315:1)	=	0.9	/	1.0	=	.90 X	64,177	=	39,276	18,483

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	34	34	6,273	3,009
B. Supplies and Equipment	320	442	59,040	39,117
C. Professional Development	54	54	9,963	4,779
D. Instructional Leadership Support	22	22	4,059	1,947
E. Co- and Extra-Curricular Student	31	105	5,720	9,293
F. System Administration/Support	204	204	37,638	18,054
G. Operations & Maintenance	935	1,111	172,508	98,324

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	98,950	46,565
B. Education & Library Technicians	36.00%	10,113	4,759
C. Clerical	29.00%	7,485	3,522
D. School Administrators	14.00%	5,499	2,588

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.03)	22,268	10,481
16 Adjustment for Title I Revenues	-100,224	-47,164

17 TOTALS	953,262	484,199
18 E.P.S. RATES	5,167	5,471

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2005	177.0	97.0	274.0		
	OCTOBER 2005	176.0	93.0	269.0		
	APRIL 2006	177.0	91.0	268.0		
	OCTOBER 2006	181.0	81.0	262.0		
	APRIL 2007	172.0	79.0	251.0		
	OCTOBER 2007	151.0	82.0	233.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	161.5 +	10.83	X	5,167.00	= 890,429.11
	9-12 PUPILS	80.5 +	6.66	X	5,471.00	= 476,852.36
	ADULT EDUC. COURSES AT .1	0.0		X	5,471.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,167.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	5,471.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .6093	98.4	X .15	X	5,167.00	= 76,264.92
	9-12 DISADVANTAGED @ .6093	49.0	X .15	X	5,471.00	= 40,211.85
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	5,167.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	5,471.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	161.5		X	40.00	= 6,460.00
	9-12 STUDENT ASSESSMENT	80.5		X	40.00	= 3,220.00
	K-8 TECHNOLOGY RESOURCES	161.5		X	90.00	= 14,535.00
	9-12 TECHNOLOGY RESOURCES	80.5		X	273.00	= 21,976.50
	K-2 PUPILS	54.0	X .10	X	5,167.00	= 27,901.80
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 94,840.72
	9-12 SMALL SCHOOL ADJUSTMENT					= 106,701.79
	OPERATING ALLOCATION					1,759,394.05
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					1,706,612.22
30	ADJUSTED TOTAL OPERATING ALLOCATION					1,706,612.22

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2006-07	0.00	X	102.90%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					281,104.93
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2006-07	8,343.00	X	102.90%	=	8,584.95
35	TRANSPORTATION - EPS ALLOCATION					86,769.43
36	TRANSPORTATION (BUS PURCHASES) FOR 2007-08					23,083.13
39	TOTAL OTHER SUBSIDIZABLE COSTS					399,542.44
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					2,106,154.66

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
42	TOTAL PRINCIPAL & INTEREST		0.00	0.00	0.00
43	APPROVED LEASES FOR 2007-08 - S.A.D. 13				0.00
43A	APPROVED LEASE PURCHASES FOR 2007-08 - S.A.D. 13				0.00
44	INSURED VALUE FACTOR FOR 2006-07 - S.A.D. 13				0.00
47	TOTAL DEBT SERVICE ALLOCATION				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				2,106,154.66

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION				TOTAL ALLOCATION	LOCAL CONTRIBUTION			
	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+ DEBT ALLOCATION	= TOWN ALLOCATION			
BINGHAM	152.5	63.02%	1,327,298.67	0.00	1,327,298.67			
MOSCOW	89.5	36.98%	778,855.99	0.00	778,855.99			
TOTAL	242.0				2,106,154.66			
		2007 STATE VALUATION X	MILL EXPECTATION	= TOWN CONTRIBUTION	OR TOWN ALLOCATION	LOCAL CONTRIBUTION	%	STATE CONTRIBUTION
BINGHAM		44,700,000	6.790	303,513.00	1,327,298.67	303,513.00	43.36%	6.79M
MOSCOW		58,400,000	6.790	396,536.00	778,855.99	396,536.00	56.64%	6.79M
TOTAL		103,100,000		700,049.00	2,106,154.66	700,049.00	100.00%	6.79M
E. TOTALS AND ADJUSTMENTS						TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS				2,106,154.66	700,049.00	1,406,105.66	
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS				2,106,154.66	700,049.00	1,406,105.66	
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	ADJUSTED STATE CONTRIBUTION						1,406,105.66	
61	LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):				LOCAL SHARE % = 33.24%	STATE SHARE % = 66.76%		
62	ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):				LOCAL SHARE % = 33.24%	STATE SHARE % = 66.76%		
63	FYI: 100% E.P.S. TOTAL ALLOCATION				2,158,936.49			

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	117,175.47	119,237.47	0.00	0.00
August	117,175.47	119,237.47	0.00	0.00
September	117,175.47	119,237.47	0.00	0.00
October	117,175.47	119,237.47	0.00	0.00
November	117,175.47	119,237.47	0.00	0.00
December	117,175.47	119,237.47	0.00	0.00
Janurary	117,175.47	119,237.47	0.00	0.00
February	117,175.47	114,288.67	0.00	0.00
March	117,175.47	114,288.67	0.00	0.00
April	117,175.47	114,288.67	0.00	0.00
May	117,175.47	114,288.68	0.00	0.00
June	117,175.49	114,288.68	0.00	0.00
Total	1,406,105.66	1,406,105.66	0.00	0.00