

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 83 / MSAD 13

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)	113	59	172	82	254
10 ATTENDING PUPILS (OCTOBER 2011)	105	55	160	70	230
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2011	109.0	57.0	166.0 (69%)	76.0 (31%)	242.0

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	6.4 (17:1)	3.6 (16:1)	5.1 (15:1)	=	15.1	/	19.5	=	.77 X	842,038	=	447,375	200,994
B. GUIDANCE	0.3 (315:1)	0.2 (315:1)	0.3 (225:1)	=	0.8	/	2.0	=	.40 X	89,688	=	24,754	11,121
C. LIBRARIANS	0.2 (720:1)	0.1 (720:1)	0.1 (720:1)	=	0.4	/	0.5	=	.80 X	22,261	=	12,288	5,521
D. HEALTH	0.2 (720:1)	0.1 (720:1)	0.1 (720:1)	=	0.4	/	0.4	=	1.00 X	20,679	=	14,269	6,410
E. EDUCATION TECHS	1.2 (090:1)	0.6 (090:1)	0.3 (225:1)	=	2.1	/	4.0	=	.53 X	74,420	=	27,216	12,227
F. LIBRARY TECHS	0.2 (450:1)	0.1 (450:1)	0.2 (450:1)	=	0.5	/	1.0	=	.50 X	17,810	=	6,144	2,761
G. CLERICAL	0.6 (180:1)	0.3 (180:1)	0.4 (180:1)	=	1.3	/	4.0	=	.33 X	120,930	=	27,536	12,371
H. SCHOOL ADMIN.	0.4 (275:1)	0.2 (275:1)	0.3 (284:1)	=	0.9	/	1.0	=	.90 X	69,529	=	43,177	19,399

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	37	37	6,142	2,812
B. Supplies and Equipment	346	478	57,436	36,328
C. Professional Development	59	59	9,794	4,484
D. Instructional Leadership Support	24	24	3,984	1,824
E. Co- and Extra-Curricular Student	34	114	5,644	8,664
F. System Administration/Support	220	220	36,520	16,720
G. Operations & Maintenance	1,013	1,204	168,158	91,504

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	94,750	42,569
B. Education & Library Technicians	36.00%	12,010	5,396
C. Clerical	29.00%	7,985	3,588
D. School Administrators	14.00%	6,045	2,716

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.03)	18,267	8,208
16 Adjustment for Title I Revenues	-71,680	-32,204

17 TOTALS	957,813	463,413
18 E.P.S. RATES	5,770	6,098

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2009	137.0	76.0	213.0		
	OCTOBER 2009	137.0	72.0	209.0		
	APRIL 2010	131.0	71.0	202.0		
	OCTOBER 2010	143.0	79.0	222.0		
	APRIL 2011	134.0	78.0	212.0		
	OCTOBER 2011	128.0	63.0	191.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	131.0 +	4.00	X	5,770.00	= 778,950.00
	9-12 PUPILS	70.5 +	2.66	X	6,098.00	= 446,129.68
	ADULT EDUC. COURSES AT .1	0.0		X	6,098.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,770.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	6,098.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .6484	84.9	X .15	X	5,770.00	= 73,480.95
	9-12 DISADVANTAGED @ .6484	45.7	X .15	X	6,098.00	= 41,801.79
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	5,770.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	6,098.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	131.0		X	43.00	= 5,633.00
	9-12 STUDENT ASSESSMENT	70.5		X	43.00	= 3,031.50
	K-8 TECHNOLOGY RESOURCES	131.0		X	98.00	= 12,838.00
	9-12 TECHNOLOGY RESOURCES	70.5		X	296.00	= 20,868.00
	K-2 PUPILS	45.0	X .10	X	5,770.00	= 25,965.00
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 121,245.41
	9-12 SMALL SCHOOL ADJUSTMENT					= 105,459.77
	OPERATING ALLOCATION					1,635,403.10
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					1,586,341.00
30	ADJUSTED TOTAL OPERATING ALLOCATION					1,586,341.00

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2010-11	1,000.00	X	101.10%	=	1,011.00
32	SPECIAL EDUCATION - EPS ALLOCATION					353,784.60
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2010-11	8,273.00	X	101.10%	=	8,364.00
35	TRANSPORTATION - EPS ALLOCATION					87,857.70
36	TRANSPORTATION (BUS PURCHASES) FOR 2011-12					12,544.40
39	TOTAL OTHER SUBSIDIZABLE COSTS					463,561.70
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					2,049,902.70

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 2011-12 - RSU 83 / MSAD 13				0.00
43A	APPROVED LEASE PURCHASES FOR 2011-12 - RSU 83 / MSAD 13				0.00
44	INSURED VALUE FACTOR FOR 2010-11 - RSU 83 / MSAD 13				0.00
47	TOTAL DEBT SERVICE ALLOCATION				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				2,049,902.70

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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	133.0	66.00%	1,352,935.78	0.00	1,352,935.78			
MOSCOW	68.5	34.00%	696,966.92	0.00	696,966.92			
TOTAL	201.5				2,049,902.70			
		2011 STATE VALUATION X	MILL EXPECTATION	= TOWN CONTRIBUTION	OR TOWN ALLOCATION			
BINGHAM		59,600,000	7.800	464,880.00	1,352,935.78	464,880.00	40.01%	7.80M
MOSCOW		91,200,000	7.800	711,360.00	696,966.92	696,966.92	59.99%	7.64M
TOTAL		150,800,000		1,176,240.00	2,049,902.70	1,161,846.92	100.00%	7.70M
E. TOTALS AND ADJUSTMENTS					TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION	
49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS				2,049,902.70	1,161,846.92	888,055.78	
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS				2,049,902.70	1,161,846.92	888,055.78	
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	
59D	BUS REFURBISHING ADJUSTMENT						0.00	
59E	LESS MAINECARE SEED - PRIVATE						20,212.05	
59E	LESS MAINECARE SEED - PUBLIC						0.00	
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						867,843.73	
61	LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 56.68% STATE SHARE % = 43.32%							
62	ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 57.66% STATE SHARE % = 42.34%							
63	FYI: 100% E.P.S. TOTAL ALLOCATION				2,098,964.80			