

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 13

2006-07

513 - 513

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2005	129.5	62.5	192.0 ( 64%)	107.5 ( 36%)	299.5

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	7.6 (17:1)	3.9 (16:1)	7.2 (15:1)	=	18.7 /	26.0 =	.72 X	1035,350 =	477,089	268,363
B. GUIDANCE	0.4 (350:1)	0.2 (350:1)	0.4 (250:1)	=	1.0 /	1.0 =	1.00 X	37,954 =	24,291	13,663
C. LIBRARIANS	0.2 (800:1)	0.1 (800:1)	0.1 (800:1)	=	0.4 /	0.5 =	.80 X	15,402 =	7,886	4,436
D. HEALTH	0.2 (800:1)	0.1 (800:1)	0.1 (800:1)	=	0.4 /	0.0 =	.40 X	0 =	8,956	5,037
E. EDUCATION TECHS	1.3 (100:1)	0.6 (100:1)	0.4 (250:1)	=	2.3 /	6.3 =	.37 X	100,728 =	23,852	13,417
F. LIBRARY TECHS	0.3 (500:1)	0.1 (500:1)	0.2 (500:1)	=	0.6 /	2.0 =	.30 X	33,645 =	6,460	3,634
G. CLERICAL	0.6 (200:1)	0.3 (200:1)	0.5 (200:1)	=	1.4 /	3.0 =	.47 X	78,225 =	23,530	13,236
H. SCHOOL ADMIN.	0.4 (305:1)	0.2 (305:1)	0.3 (315:1)	=	0.9 /	2.0 =	.45 X	124,724 =	35,921	20,205

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	32	32	6,144	3,440
B. Supplies and Equipment	302	418	57,984	44,935
C. Professional Development	51	51	9,792	5,483
D. Instructional Leadership Support	20	20	3,840	2,150
E. Co- and Extra-Curricular Student	29	99	5,568	10,643
F. System Administration/Support	349	346	67,008	37,195
G. Operations & Maintenance	929	1,104	178,368	118,680

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	98,462	55,385
B. Education & Library Technicians	36.00%	10,912	6,138
C. Clerical	29.00%	6,824	3,838
D. School Administrators	14.00%	5,029	2,829

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.03)	22,060	12,408
16 Adjustment for Title I Revenues	-80,659	-45,370

17 TOTALS	999,317	599,744
18 E.P.S. RATES	5,205	5,579

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2006-07

513 - 513

A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2003	215.0	97.0	312.0		
	OCTOBER 2003	197.0	95.0	292.0		
	APRIL 2004	199.0	93.0	292.0		
	OCTOBER 2004	182.0	93.0	275.0		
	APRIL 2005	177.0	97.0	274.0		
	OCTOBER 2005	176.0	93.0	269.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	176.5 +	14.50	X	5,205.00	= 994,155.00
	9-12 PUPILS	95.0 +	0.00	X	5,579.00	= 530,005.00
	ADULT EDUC. COURSES AT .1	0.0		X	5,579.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,205.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.245		X	5,579.00	= 1,366.86
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .6667	117.7	X .15	X	5,205.00	= 91,894.28
	9-12 DISADVANTAGED @ .6667	63.3	X .15	X	5,579.00	= 52,972.61
	K-8 LIMITED ENGLISH PROF.	0.0	X .500	X	5,205.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .500	X	5,579.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	176.5		X	79.00	= 13,943.50
	9-12 STUDENT ASSESSMENT	95.0		X	79.00	= 7,505.00
	K-8 TECHNOLOGY RESOURCES	176.5		X	85.00	= 15,002.50
	9-12 TECHNOLOGY RESOURCES	95.0		X	258.00	= 24,510.00
	K-2 PUPILS	63.5	X .10	X	5,205.00	= 33,051.75
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 88,158.53
	9-12 SMALL SCHOOL ADJUSTMENT					= 47,970.92
	OPERATING ALLOCATION					1,900,535.95
	OPERATING ALLOCATION WITH EPS TRANSITION AT 90.00 %					1,710,482.35
30	ADJUSTED TOTAL OPERATING ALLOCATION					1,710,482.35

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2006-07

513 - 513

B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2004-05	0.00	X	102.40%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					282,858.05
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2004-05	5,584.41	X	102.40%	=	5,718.44
35	TRANSPORTATION - EPS ALLOCATION					86,260.58
36	TRANSPORTATION (BUS PURCHASES) FOR 2005-06					5,390.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					380,227.07
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					2,090,709.42

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 2005-06				0.00
43A	APPROVED LEASE PURCHASES FOR 2005-06				0.00
44	INSURED VALUE FACTOR FOR 2004-05				0.00
47	TOTAL DEBT SERVICE ALLOCATION				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				2,090,709.42

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL. YEAR PUPILS		2005 STATE VALUATION	MILL EXPECTATION	LOCAL CONTRIBUTION	OR	TOTAL ALLOCATION	LOCAL CONTRIBUTION		
BINGHAM	163.0	60.04%	39,500,000	7.60	300,200.00		1,255,261.94	300,200.00	43.50%	7.60M
MOSCOW	108.5	39.96%	51,300,000	7.60	389,880.00		835,447.48	389,880.00	56.50%	7.60M
TOTAL	271.5		90,800,000		690,080.00		2,090,709.42	690,080.00	100.00%	7.60M

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513 - 513

E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	2,090,709.42	690,080.00	1,400,629.42
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	2,090,709.42	690,080.00	1,400,629.42
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
57 LESS ADJUSTMENT FOR LAPTOP AGREEMENT			8,838.00
58E TRANSITION ADJUSTMENTS PER CHAPTER 519 PART AAAA-11 (TIER 2) AND AAAA-22 & 23			0.00
58F EPS TRANSITION ADJUSTMENT PER 20-A M RSA SECTION 15686 AND SUB-SEC. 2 TIER 1			0.00
59A MINIMUM TEACHER SALARY ADJUSTMENT			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			1,391,791.42
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 33.01% STATE SHARE % = 66.99%			
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 33.43% STATE SHARE % = 66.57%			
63 FYI: 100% E.P.S. TOTAL ALLOCATION	2,280,763.02		