

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 13

2007-08

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1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2006)	134	59	193	103	296
10 ATTENDING PUPILS (OCTOBER 2006)	132	70	202	86	288
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2006	133.0	64.5	197.5 (68%)	94.5 (32%)	292.0

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	7.8 (17:1)	4.0 (16:1)	6.3 (15:1)	=	18.1 /	26.3 =	=	.69 X	1060,970 =	=	497,807	234,262
B. GUIDANCE	0.4 (350:1)	0.2 (350:1)	0.4 (250:1)	=	1.0 /	1.0 =	=	1.00 X	40,010 =	=	27,207	12,803
C. LIBRARIANS	0.2 (800:1)	0.1 (800:1)	0.1 (800:1)	=	0.4 /	0.5 =	=	.80 X	16,181 =	=	8,803	4,142
D. HEALTH	0.2 (800:1)	0.1 (800:1)	0.1 (800:1)	=	0.4 /	0.3 =	=	1.33 X	12,337 =	=	11,157	5,251
E. EDUCATION TECHS	1.3 (100:1)	0.6 (100:1)	0.4 (250:1)	=	2.3 /	4.5 =	=	.51 X	65,854 =	=	22,838	10,748
F. LIBRARY TECHS	0.3 (500:1)	0.1 (500:1)	0.2 (500:1)	=	0.6 /	2.0 =	=	.30 X	31,807 =	=	6,489	3,053
G. CLERICAL	0.7 (200:1)	0.3 (200:1)	0.5 (200:1)	=	1.5 /	3.0 =	=	.50 X	83,514 =	=	28,395	13,362
H. SCHOOL ADMIN.	0.4 (305:1)	0.2 (305:1)	0.3 (315:1)	=	0.9 /	1.0 =	=	.90 X	62,368 =	=	38,169	17,962

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	33	33	6,518	3,119
B. Supplies and Equipment	311	430	61,423	40,635
C. Professional Development	52	52	10,270	4,914
D. Instructional Leadership Support	21	21	4,148	1,985
E. Co- and Extra-Curricular Student	30	102	5,925	9,639
F. System Administration/Support	359	356	70,903	33,642
G. Operations & Maintenance	956	1,136	188,810	107,352

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	103,545	48,727
B. Education & Library Technicians	36.00%	10,558	4,968
C. Clerical	29.00%	8,235	3,875
D. School Administrators	14.00%	5,344	2,515

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.03)	23,251	10,943
16 Adjustment for Title I Revenues	-73,862	-34,759

17 TOTALS	1065,933	539,138
18 E.P.S. RATES	5,397	5,705

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A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	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		
	APRIL 2006	177.0	91.0	268.0		
	OCTOBER 2006	181.0	81.0	262.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X	SAU EPS RATES	
	K-8 PUPILS	179.0 +	3.00	X	5,397.00	= 982,254.00
	9-12 PUPILS	86.0 +	5.33	X	5,705.00	= 521,037.65
	ADULT EDUC. COURSES AT .1	0.1		X	5,705.00	= 570.50
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,397.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	5,705.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .6298	112.7	X .15	X	5,397.00	= 91,236.29
	9-12 DISADVANTAGED @ .6298	54.2	X .15	X	5,705.00	= 46,381.65
	K-8 LIMITED ENGLISH PROF.	0.0	X .500	X	5,397.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .500	X	5,705.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	179.0		X	40.00	= 7,160.00
	9-12 STUDENT ASSESSMENT	86.0		X	40.00	= 3,440.00
	K-8 TECHNOLOGY RESOURCES	179.0		X	87.00	= 15,573.00
	9-12 TECHNOLOGY RESOURCES	86.0		X	265.00	= 22,790.00
	K-2 PUPILS	64.0	X .10	X	5,397.00	= 34,540.80
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 110,035.53
	9-12 SMALL SCHOOL ADJUSTMENT					= 119,671.12
	OPERATING ALLOCATION					1,954,690.54
	OPERATING ALLOCATION WITH EPS TRANSITION AT 95.00 %					1,856,956.01
30	ADJUSTED TOTAL OPERATING ALLOCATION					1,856,956.01

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2005-06	0.00	X	102.90%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					317,438.01
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2005-06	6,242.00	X	102.90%	=	6,423.02
35	TRANSPORTATION - EPS ALLOCATION					88,762.14
36	TRANSPORTATION (BUS PURCHASES) FOR 2006-07					15,483.61
39	TOTAL OTHER SUBSIDIZABLE COSTS					428,106.78
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					2,285,062.79

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 2006-07					0.00
43A	APPROVED LEASE PURCHASES FOR 2006-07					0.00
44	INSURED VALUE FACTOR FOR 2005-06					0.00
47	TOTAL DEBT SERVICE ALLOCATION					0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)					2,285,062.79

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL. YEAR PUPILS	2006 STATE VALUATION	X	MILL EXPECTATION	=	LOCAL CONTRIBUTION	OR	TOTAL ALLOCATION		LOCAL CONTRIBUTION		
BINGHAM	158.0	60.08%		44,700,000		7.44		332,568.00	45.36%	7.44M		
MOSCOW	105.0	39.92%		53,850,000		7.44		400,644.00	54.64%	7.44M		
TOTAL	263.0			98,550,000				733,212.00	100.00%	7.44M		

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	2,285,062.79	733,212.00	1,551,850.79
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	2,285,062.79	733,212.00	1,551,850.79
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			12,900.00
58F EPS TRANSITION ADJUSTMENT PER 20-A MRSA SECTION 15686			0.00
58G LIMITATION OF INCREASES ADJUSTMENT - 15%			0.00
59A MINIMUM TEACHER SALARY ADJUSTMENT			16,586.00
59B REGIONALIZATION AND EFFICIENCY ASSISTANCE			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			1,555,536.79
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):		LOCAL SHARE % = 32.09%	STATE SHARE % = 67.91%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):		LOCAL SHARE % = 31.93%	STATE SHARE % = 68.07%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	2,382,797.32		