

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 13

2010-11

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1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2009)	112	53	165	82	247
10 ATTENDING PUPILS (OCTOBER 2009)	107	60	167	76	243
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2009	109.5	56.5	166.0 (68%)	79.0 (32%)	245.0

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)	3.5 (16:1)	5.3 (15:1)	=	15.2 /	23.0 =	=	.66 X	991,929 =	=	445,178	209,495
B. GUIDANCE	0.3 (350:1)	0.2 (350:1)	0.3 (250:1)	=	0.8 /	2.0 =	=	.40 X	85,115 =	=	23,151	10,895
C. LIBRARIANS	0.1 (800:1)	0.1 (800:1)	0.1 (800:1)	=	0.3 /	0.5 =	=	.60 X	21,672 =	=	8,842	4,161
D. HEALTH	0.1 (800:1)	0.1 (800:1)	0.1 (800:1)	=	0.3 /	0.3 =	=	1.00 X	13,389 =	=	9,105	4,284
E. EDUCATION TECHS	1.1 (100:1)	0.6 (100:1)	0.3 (250:1)	=	2.0 /	3.0 =	=	.67 X	53,565 =	=	24,405	11,484
F. LIBRARY TECHS	0.2 (500:1)	0.1 (500:1)	0.2 (500:1)	=	0.5 /	2.0 =	=	.25 X	34,523 =	=	5,869	2,762
G. CLERICAL	0.5 (200:1)	0.3 (200:1)	0.4 (200:1)	=	1.2 /	3.0 =	=	.40 X	92,362 =	=	25,123	11,822
H. SCHOOL ADMIN.	0.4 (305:1)	0.2 (305:1)	0.3 (315:1)	=	0.9 /	1.0 =	=	.90 X	67,689 =	=	41,426	19,494

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	36	36	5,976	2,844
B. Supplies and Equipment	337	466	55,942	36,814
C. Professional Development	57	57	9,462	4,503
D. Instructional Leadership Support	24	24	3,984	1,896
E. Co- and Extra-Curricular Student	33	111	5,478	8,769
F. System Administration/Support	215	215	35,690	16,985
G. Operations & Maintenance	986	1,172	163,676	92,588

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	92,392	43,479
B. Education & Library Technicians	36.00%	10,899	5,129
C. Clerical	29.00%	7,286	3,428
D. School Administrators	14.00%	5,800	2,729

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.03)	21,163	9,960
16 Adjustment for Title I Revenues	-77,771	-36,598

17 TOTALS	923,075	466,922
18 E.P.S. RATES	5,561	5,910

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2007	172.0	79.0	251.0		
	OCTOBER 2007	151.0	82.0	233.0		
	APRIL 2008	144.0	81.0	225.0		
	OCTOBER 2008	143.0	76.0	219.0		
	APRIL 2009	137.0	76.0	213.0		
	OCTOBER 2009	137.0	72.0	209.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	137.0 +	10.33	X	5,561.00	= 819,302.13
	9-12 PUPILS	74.0 +	3.66	X	5,910.00	= 458,970.60
	ADULT EDUC. COURSES AT .1	0.0		X	5,910.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,561.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	5,910.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .6496	89.0	X .15	X	5,561.00	= 74,239.35
	9-12 DISADVANTAGED @ .6496	48.1	X .15	X	5,910.00	= 42,640.65
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	5,561.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	5,910.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	137.0		X	42.00	= 5,754.00
	9-12 STUDENT ASSESSMENT	74.0		X	42.00	= 3,108.00
	K-8 TECHNOLOGY RESOURCES	137.0		X	95.00	= 13,015.00
	9-12 TECHNOLOGY RESOURCES	74.0		X	288.00	= 21,312.00
	K-2 PUPILS	44.5	X .10	X	5,561.00	= 24,746.45
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 125,946.21
	9-12 SMALL SCHOOL ADJUSTMENT					= 101,425.63
	OPERATING ALLOCATION					1,690,460.02
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					1,639,746.21
30	ADJUSTED TOTAL OPERATING ALLOCATION					1,639,746.21

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2008-09	1,581.79	X	102.50%	=	1,621.33
32	SPECIAL EDUCATION - EPS ALLOCATION					249,282.37
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2008-09	9,987.00	X	102.50%	=	10,236.68
35	TRANSPORTATION - EPS ALLOCATION					96,334.61
36	TRANSPORTATION (BUS PURCHASES) FOR 2009-10					23,324.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					380,798.99
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					2,020,545.20

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 2009-10 - S.A.D. 13				0.00
43A	APPROVED LEASE PURCHASES FOR 2009-10 - S.A.D. 13				0.00
44	INSURED VALUE FACTOR FOR 2008-09 - S.A.D. 13				0.00
47	TOTAL DEBT SERVICE ALLOCATION				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				2,020,545.20

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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	138.0	65.40%	1,321,436.56	0.00	1,321,436.56
MOSCOW	73.0	34.60%	699,108.64	0.00	699,108.64
TOTAL	211.0				2,020,545.20

	2009 STATE VALUATION	MILL EXPECTATION	TOWN CONTRIBUTION	OR TOWN ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
BINGHAM	51,850,000	6.960	360,876.00	1,321,436.56	360,876.00	42.40%
MOSCOW	70,450,000	6.960	490,332.00	699,108.64	490,332.00	57.60%
TOTAL	122,300,000		851,208.00	2,020,545.20	851,208.00	100.00%
NON-CONFORMING UNIT ADJUSTMENT, 2% OF LOCAL CONTRIBUTION					17,024.16	
NON-CONFORMING UNIT ADJUSTMENT, ONE HALF SYSTEM ADMIN.					26,875.54	
TOTAL LOCAL CONTRIBUTION FOR NON-CONFORMING UNIT					895,107.70	105.16%

E. TOTALS AND ADJUSTMENTS				TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			2,020,545.20	895,107.70	1,125,437.50
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			2,020,545.20	895,107.70	1,125,437.50
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
59C	LESS AMOUNT TO BE PAID BY FEDERAL ARRA TITLE XIV STABILIZATION FUNDS					62,373.00
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					1,063,064.50
61	LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):			LOCAL SHARE % = 44.30%	STATE SHARE % = 55.70%	
62	ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):			LOCAL SHARE % = 47.39%	STATE SHARE % = 52.61%	
63	FYI: 100% E.P.S. TOTAL ALLOCATION			2,071,259.01		

***** WARRANT ARTICLE *****

F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN	TOTAL ALLOCATION	LOCAL CONTRIBUTION	PERCENT	MILLS
BINGHAM	1,321,436.56	379,525.66	42.40%	0.00
MOSCOW	699,108.64	515,582.04	57.60%	0.00
TOTAL	2,020,545.20	895,107.70	100.00%	0.00

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	88,588.70	88,588.70	0.00	0.00
August	88,588.70	88,588.70	0.00	0.00
September	88,588.70	88,588.71	0.00	0.00
October	88,588.70	88,588.71	0.00	0.00
November	88,588.70	88,588.71	0.00	0.00
December	88,588.70	88,588.71	0.00	0.00
Janurary	88,588.70	88,588.71	0.00	0.00
February	88,588.70	88,588.71	0.00	0.00
March	88,588.70	88,588.71	0.00	0.00
April	88,588.70	88,588.71	0.00	0.00
May	88,588.70	88,588.71	0.00	0.00
June	88,588.80	88,588.71	0.00	0.00
Total	1,063,064.50	1,063,064.50	0.00	0.00