

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 83 / MSAD 13

2011-12

513 - 513

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2010)	106	58	164	74	238
10 ATTENDING PUPILS (OCTOBER 2010)	118	61	179	84	263
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2010	112.0	59.5	171.5 (68%)	79.0 (32%)	250.5

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	6.6 (17:1)	3.7 (16:1)	5.3 (15:1)	=	15.6 /	23.3 =	=	.67 X	993,900 =	=	452,821	213,092
B. GUIDANCE	0.3 (350:1)	0.2 (350:1)	0.3 (250:1)	=	0.8 /	2.0 =	=	.40 X	88,713 =	=	24,130	11,355
C. LIBRARIANS	0.1 (800:1)	0.1 (800:1)	0.1 (800:1)	=	0.3 /	0.5 =	=	.60 X	22,019 =	=	8,983	4,228
D. HEALTH	0.1 (800:1)	0.1 (800:1)	0.1 (800:1)	=	0.3 /	0.3 =	=	1.00 X	15,340 =	=	10,431	4,909
E. EDUCATION TECHS	1.1 (100:1)	0.6 (100:1)	0.3 (250:1)	=	2.0 /	3.0 =	=	.67 X	55,837 =	=	25,439	11,972
F. LIBRARY TECHS	0.2 (500:1)	0.1 (500:1)	0.2 (500:1)	=	0.5 /	2.0 =	=	.25 X	35,232 =	=	5,989	2,819
G. CLERICAL	0.6 (200:1)	0.3 (200:1)	0.4 (200:1)	=	1.3 /	3.0 =	=	.43 X	93,839 =	=	27,439	12,912
H. SCHOOL ADMIN.	0.4 (305:1)	0.2 (305:1)	0.3 (315:1)	=	0.9 /	1.0 =	=	.90 X	68,772 =	=	42,089	19,806

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	37	37	6,346	2,923
B. Supplies and Equipment	342	473	58,653	37,367
C. Professional Development	58	58	9,947	4,582
D. Instructional Leadership Support	24	24	4,116	1,896
E. Co- and Extra-Curricular Student	34	113	5,831	8,927
F. System Administration/Support	218	218	37,387	17,222
G. Operations & Maintenance	1,002	1,191	171,843	94,089

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	94,309	44,381
B. Education & Library Technicians	36.00%	11,314	5,325
C. Clerical	29.00%	7,957	3,744
D. School Administrators	14.00%	5,892	2,773

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.03)	21,694	10,207
16 Adjustment for Title I Revenues	-70,943	-33,385

17 TOTALS	961,666	481,143
18 E.P.S. RATES	5,607	6,090

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513 - 513

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	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		
	APRIL 2010	131.0	71.0	202.0		
	OCTOBER 2010	143.0	79.0	222.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	137.0 +	2.16	X	5,607.00	= 780,270.12
	9-12 PUPILS	75.0 +	0.83	X	6,090.00	= 461,804.70
	ADULT EDUC. COURSES AT .1	0.1		X	6,090.00	= 609.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,607.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	6,090.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .7203	98.7	X .15	X	5,607.00	= 83,011.64
	9-12 DISADVANTAGED @ .7203	54.0	X .15	X	6,090.00	= 49,329.00
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	5,607.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	6,090.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	137.0		X	43.00	= 5,891.00
	9-12 STUDENT ASSESSMENT	75.0		X	43.00	= 3,225.00
	K-8 TECHNOLOGY RESOURCES	137.0		X	97.00	= 13,289.00
	9-12 TECHNOLOGY RESOURCES	75.0		X	293.00	= 21,975.00
	K-2 PUPILS	44.0	X .10	X	5,607.00	= 24,670.80
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 102,095.17
	9-12 SMALL SCHOOL ADJUSTMENT					= 100,667.94
	OPERATING ALLOCATION					1,646,838.37
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					1,597,433.21
30	ADJUSTED TOTAL OPERATING ALLOCATION					1,597,433.21

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RSU 83 / MSAD 13

2011-12

513 - 513

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2009-10	0.00	X	101.60%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					278,036.33
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2009-10	9,544.00	X	101.60%	=	9,696.70
35	TRANSPORTATION - EPS ALLOCATION					86,901.78
36	TRANSPORTATION (BUS PURCHASES) FOR 2010-11					12,544.40
39	TOTAL OTHER SUBSIDIZABLE COSTS					387,179.21
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					1,984,612.42

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 2010-11 - RSU 83 / MSAD 13				0.00
43A	APPROVED LEASE PURCHASES FOR 2010-11 - RSU 83 / MSAD 13				0.00
44	INSURED VALUE FACTOR FOR 2009-10 - RSU 83 / MSAD 13				0.00
47	TOTAL DEBT SERVICE ALLOCATION				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				1,984,612.42

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RSU 83 / MSAD 13

2011-12

513 - 513

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION				TOTAL ALLOCATION	LOCAL CONTRIBUTION			
	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+ DEBT ALLOCATION	= TOWN ALLOCATION			
BINGHAM	138.0	65.09%	1,291,784.22	0.00	1,291,784.22			
MOSCOW	74.0	34.91%	692,828.20	0.00	692,828.20			
TOTAL	212.0				1,984,612.42			
		2010 STATE VALUATION X	MILL EXPECTATION	= TOWN CONTRIBUTION	OR TOWN ALLOCATION			
BINGHAM		55,450,000	7.500	415,875.00	1,291,784.22	415,875.00	40.05%	7.50M
MOSCOW		83,000,000	7.500	622,500.00	692,828.20	622,500.00	59.95%	7.50M
TOTAL		138,450,000		1,038,375.00	1,984,612.42	1,038,375.00	100.00%	7.50M
		NON-CONFORMING UNIT ADJUSTMENT, 2% OF LOCAL CONTRIBUTION				20,767.50		
		NON-CONFORMING UNIT ADJUSTMENT, ONE HALF SYSTEM ADMIN.				26,421.06		
		TOTAL LOCAL CONTRIBUTION FOR NON-CONFORMING UNIT				1,085,563.56	104.54%	7.84M
E. TOTALS AND ADJUSTMENTS				TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION		
49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			1,984,612.42	1,085,563.56	899,048.86		
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			1,984,612.42	1,085,563.56	899,048.86		
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		
59E	LESS MAINECARE SEED					0.00		
60	ADJUSTED STATE CONTRIBUTION					899,048.86		
61	LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):			LOCAL SHARE % = 54.70%	STATE SHARE % = 45.30%			
62	ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):			LOCAL SHARE % = 54.70%	STATE SHARE % = 45.30%			
63	FYI: 100% E.P.S. TOTAL ALLOCATION			2,034,017.58				

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

F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN	TOTAL ALLOCATION	LOCAL CONTRIBUTION	PERCENT	MILLS
BINGHAM	1,291,784.22	434,768.21	40.05%	0.00
MOSCOW	692,828.20	650,795.35	59.95%	0.00
TOTAL	1,984,612.42	1,085,563.56	100.00%	0.00

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513 - 513

SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	74,920.73	74,619.40	0.00	0.00
August	74,920.73	74,619.40	0.00	0.00
September	74,920.73	74,619.40	0.00	0.00
October	74,920.73	74,619.40	0.00	0.00
November	74,920.73	74,619.40	0.00	0.00
December	74,920.73	74,619.40	0.00	0.00
Janurary	74,920.73	74,619.41	0.00	0.00
February	74,920.73	74,619.41	0.00	0.00
March	74,920.73	74,619.41	0.00	0.00
April	74,920.73	74,619.41	0.00	0.00
May	74,920.73	74,619.41	0.00	0.00
June	74,920.83	78,235.41	0.00	0.00
Total	899,048.86	899,048.86	0.00	0.00