

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

PENOBSCOT

2009-10

340 - 093

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2008)	62	20	82	0	82
10 ATTENDING PUPILS (OCTOBER 2008)	46	23	69	0	69
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2008	54.0	21.5	75.5 (100%)	0.0 (0%)	75.5

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	3.2 (17:1)	1.3 (16:1)	0.0 (15:1)	=	4.5 /	8.8 =	=	.51 X	388,815 =	=	198,296	0
B. GUIDANCE	0.2 (350:1)	0.1 (350:1)	0.0 (250:1)	=	0.3 /	0.2 =	=	1.50 X	6,803 =	=	10,205	0
C. LIBRARIANS	0.1 (800:1)	0.0 (800:1)	0.0 (800:1)	=	0.1 /	0.0 =	=	.10 X	0 =	=	3,064	0
D. HEALTH	0.1 (800:1)	0.0 (800:1)	0.0 (800:1)	=	0.1 /	0.2 =	=	.50 X	8,616 =	=	4,308	0
E. EDUCATION TECHS	0.5 (100:1)	0.2 (100:1)	0.0 (250:1)	=	0.7 /	0.0 =	=	.70 X	0 =	=	8,881	0
F. LIBRARY TECHS	0.1 (500:1)	0.0 (500:1)	0.0 (500:1)	=	0.1 /	0.0 =	=	.10 X	0 =	=	1,359	0
G. CLERICAL	0.3 (200:1)	0.1 (200:1)	0.0 (200:1)	=	0.4 /	1.0 =	=	.40 X	28,354 =	=	11,342	0
H. SCHOOL ADMIN.	0.2 (305:1)	0.1 (305:1)	0.0 (315:1)	=	0.3 /	0.7 =	=	.43 X	46,227 =	=	19,878	0

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	35	35	2,643	0
B. Supplies and Equipment	329	455	24,840	0
C. Professional Development	56	56	4,228	0
D. Instructional Leadership Support	23	23	1,737	0
E. Co- and Extra-Curricular Student	32	108	2,416	0
F. System Administration/Support	210	210	15,855	0
G. Operations & Maintenance	962	1,143	72,631	0

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	41,016	0
B. Education & Library Technicians	36.00%	3,686	0
C. Clerical	29.00%	3,289	0
D. School Administrators	14.00%	2,783	0

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.95)	-15,537	0
16 Adjustment for Title I Revenues	-16,730	0

17 TOTALS	400,189	0
18 E.P.S. RATES	5,301	6,315

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2006	67.0	51.0	118.0		
	OCTOBER 2006	77.0	42.0	119.0		
	APRIL 2007	76.0	40.0	116.0		
	OCTOBER 2007	77.0	46.0	123.0		
	APRIL 2008	81.0	43.0	124.0		
	OCTOBER 2008	68.0	44.0	112.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	74.5 +	0.00	X	5,301.00	= 394,924.50
	9-12 PUPILS	43.5 +	0.00	X	6,315.00	= 274,702.50
	ADULT EDUC. COURSES AT .1	0.0		X	6,315.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,301.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	6,315.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .2941	21.9	X .15	X	5,301.00	= 17,413.79
	9-12 DISADVANTAGED @ .2941	12.8	X .15	X	6,315.00	= 12,124.80
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	5,301.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	6,315.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	74.5		X	41.00	= 3,054.50
	9-12 STUDENT ASSESSMENT	43.5		X	41.00	= 1,783.50
	K-8 TECHNOLOGY RESOURCES	74.5		X	93.00	= 6,928.50
	9-12 TECHNOLOGY RESOURCES	43.5		X	281.00	= 12,223.50
	K-2 PUPILS	27.0	X .10	X	5,301.00	= 14,312.70
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 48,208.92
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					785,677.21
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					762,106.89
30	ADJUSTED TOTAL OPERATING ALLOCATION					762,106.89

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2007-08	0.00	X	102.90%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					66,073.82
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2007-08	8,039.18	X	102.90%	=	8,272.32
35	TRANSPORTATION - EPS ALLOCATION					80,520.19
36	TRANSPORTATION (BUS PURCHASES) FOR 2008-09					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					154,866.33
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					916,973.22

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 2008-09 - PENOBSCOT				0.00
43A	APPROVED LEASE PURCHASES FOR 2008-09 - PENOBSCOT				0.00
44	INSURED VALUE FACTOR FOR 2007-08 - PENOBSCOT				5,115.42
47	TOTAL DEBT SERVICE ALLOCATION				5,115.42
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				922,088.64

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL. YEAR PUPILS	OPERATING ALLOCATION	DEBT ALLOCATION	TOWN ALLOCATION
PENOBSCOT	118.0 100.00%	922,088.64	0.00	922,088.64
TOTAL	118.0			922,088.64

	2008 STATE VALUATION X	MILL EXPECTATION	TOWN CONTRIBUTION	TOWN ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
PENOBSCOT	161,100,000	6.690	1,077,759.00	922,088.64	922,088.64 100.00%	5.72M
TOTAL	161,100,000		1,077,759.00	922,088.64	922,088.64 100.00%	5.72M

E. TOTALS AND ADJUSTMENTS

	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	922,088.64	922,088.64	0.00
49B ADJUSTMENT FOR 40% OF SPECIAL EDUCATION COSTS		26,429.53-	26,429.53
49C MINIMUM STATE ALLOCATION ADJUSTMENT		355.55-	355.55
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	922,088.64	895,303.56	26,785.08
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			0.00
60 ADJUSTED STATE CONTRIBUTION			26,785.08
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 100.00% STATE SHARE % = 0.00%			
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 97.10% STATE SHARE % = 2.90%			
63 FYI: 100% E.P.S. TOTAL ALLOCATION	945,658.96		

***** WARRANT ARTICLE *****
TOTAL LOCAL

F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN	ALLOCATION	CONTRIBUTION	PERCENT	MILLS
PENOBSCOT	922,088.64	895,303.56	100.00%	5.56
TOTAL	922,088.64	895,303.56	100.00%	5.56

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	2,232.09	2,790.11	0.00	0.00
August	2,232.09	2,790.11	0.00	0.00
September	2,232.09	2,790.11	0.00	0.00
October	2,232.09	2,790.11	0.00	0.00
November	2,232.09	2,790.11	0.00	0.00
December	2,232.09	2,790.11	0.00	0.00
Janurary	2,232.09	2,790.11	0.00	0.00
February	2,232.09	1,450.86	0.00	0.00
March	2,232.09	1,450.86	0.00	0.00
April	2,232.09	1,450.86	0.00	0.00
May	2,232.09	1,450.86	0.00	0.00
June	2,232.09	1,450.87	0.00	0.00
Total	26,785.08	26,785.08	0.00	0.00