

S T A T E O F M A I N E
D E P A R T M E N T O F E D U C A T I O N
A U G U S T A 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

PENOBSCOT

2010-11

340 - 093

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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)	45	22	67	0	67
10 ATTENDING PUPILS (OCTOBER 2009)	43	21	64	0	64
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2009	44.0	21.5	65.5 (100%)	0.0 (0%)	65.5

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	2.6 (17:1)	1.3 (16:1)	0.0 (15:1)	=	3.9 /	8.8 =	=	.44 X	403,247 =	=	177,429	0
B. GUIDANCE	0.1 (350:1)	0.1 (350:1)	0.0 (250:1)	=	0.2 /	0.2 =	=	1.00 X	6,973 =	=	6,973	0
C. LIBRARIANS	0.1 (800:1)	0.0 (800:1)	0.0 (800:1)	=	0.1 /	0.0 =	=	.10 X	0 =	=	3,141	0
D. HEALTH	0.1 (800:1)	0.0 (800:1)	0.0 (800:1)	=	0.1 /	0.2 =	=	.50 X	8,831 =	=	4,416	0
E. EDUCATION TECHS	0.4 (100:1)	0.2 (100:1)	0.0 (250:1)	=	0.6 /	0.0 =	=	.60 X	0 =	=	7,802	0
F. LIBRARY TECHS	0.1 (500:1)	0.0 (500:1)	0.0 (500:1)	=	0.1 /	0.0 =	=	.10 X	0 =	=	1,393	0
G. CLERICAL	0.2 (200:1)	0.1 (200:1)	0.0 (200:1)	=	0.3 /	1.0 =	=	.30 X	29,063 =	=	8,719	0
H. SCHOOL ADMIN.	0.1 (305:1)	0.1 (305:1)	0.0 (315:1)	=	0.2 /	0.7 =	=	.29 X	47,382 =	=	13,741	0

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	36	36	2,358	0
B. Supplies and Equipment	337	466	22,074	0
C. Professional Development	57	57	3,734	0
D. Instructional Leadership Support	24	24	1,572	0
E. Co- and Extra-Curricular Student	33	111	2,162	0
F. System Administration/Support	215	215	14,083	0
G. Operations & Maintenance	986	1,172	64,583	0

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	36,472	0
B. Education & Library Technicians	36.00%	3,310	0
C. Clerical	29.00%	2,529	0
D. School Administrators	14.00%	1,924	0

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.95)	-13,510	0
16 Adjustment for Title I Revenues	-15,048	0

17 TOTALS	349,856	0
18 E.P.S. RATES	5,341	6,512

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	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		
	APRIL 2009	66.0	38.0	104.0		
	OCTOBER 2009	63.0	38.0	101.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	64.5 +	7.33	X	5,341.00	= 383,644.03
	9-12 PUPILS	38.0 +	0.00	X	6,512.00	= 247,456.00
	ADULT EDUC. COURSES AT .1	0.0		X	6,512.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,341.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.125		X	6,512.00	= 814.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .3333	21.5	X .15	X	5,341.00	= 17,224.73
	9-12 DISADVANTAGED @ .3333	12.7	X .15	X	6,512.00	= 12,405.36
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	5,341.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	6,512.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	64.5		X	42.00	= 2,709.00
	9-12 STUDENT ASSESSMENT	38.0		X	42.00	= 1,596.00
	K-8 TECHNOLOGY RESOURCES	64.5		X	95.00	= 6,127.50
	9-12 TECHNOLOGY RESOURCES	38.0		X	288.00	= 10,944.00
	K-2 PUPILS	21.0	X .10	X	5,341.00	= 11,216.10
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 49,884.80
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					744,021.52
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					721,700.87
30	ADJUSTED TOTAL OPERATING ALLOCATION					721,700.87

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2008-09	0.00	X	102.50%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					86,383.19
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2008-09	10,003.18	X	102.50%	=	10,253.26
35	TRANSPORTATION - EPS ALLOCATION					82,511.72
36	TRANSPORTATION (BUS PURCHASES) FOR 2009-10					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					179,148.17
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					900,849.04

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 - PENOBSCOT				0.00
43A	APPROVED LEASE PURCHASES FOR 2009-10 - PENOBSCOT				0.00
44	INSURED VALUE FACTOR FOR 2008-09 - PENOBSCOT				12,004.79
47	TOTAL DEBT SERVICE ALLOCATION				12,004.79
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				912,853.83

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL. YEAR PUPILS	OPERATING ALLOCATION	DEBT ALLOCATION	TOWN ALLOCATION	TOTAL ALLOCATION	LOCAL CONTRIBUTION
PENOBSCOT	102.5 100.00%	912,853.83	0.00	912,853.83		
TOTAL	102.5			912,853.83		

	2009 STATE VALUATION X	MILL EXPECTATION	TOWN CONTRIBUTION	TOWN ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
PENOBSCOT	164,500,000	6.960	1,144,920.00	912,853.83	912,853.83	100.00% 5.55M
TOTAL	164,500,000		1,144,920.00	912,853.83	912,853.83	100.00% 5.55M
NON-CONFORMING UNIT ADJUSTMENT, 2% OF LOCAL CONTRIBUTION					18,257.08	
NON-CONFORMING UNIT ADJUSTMENT, ONE HALF SYSTEM ADMIN.					12,597.39	
TOTAL LOCAL CONTRIBUTION FOR NON-CONFORMING UNIT					912,853.83	100.00% 5.55M

E. TOTALS AND ADJUSTMENTS

	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	912,853.83	912,853.83	0.00
49B ADJUSTMENT FOR 35% OF SPECIAL EDUCATION COSTS X NON-CONFORMING UNIT ADJ. @ .50		15,117.06-	15,117.06
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	912,853.83	897,736.77	15,117.06
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			4,319.16
60 ADJUSTED STATE CONTRIBUTION			10,797.90
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 % = 98.82% STATE SHARE % = 1.18%			
63 FYI: 100% E.P.S. TOTAL ALLOCATION	935,174.48		

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

F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN	TOTAL ALLOCATION	LOCAL CONTRIBUTION	PERCENT	MILLS
PENOBSCOT	912,853.83	897,736.77	100.00%	5.46
TOTAL	912,853.83	897,736.77	100.00%	5.46

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	899.82	899.82	0.00	0.00
August	899.82	899.82	0.00	0.00
September	899.82	899.82	0.00	0.00
October	899.82	899.82	0.00	0.00
November	899.82	899.82	0.00	0.00
December	899.82	899.82	0.00	0.00
Janurary	899.82	899.83	0.00	0.00
February	899.82	899.83	0.00	0.00
March	899.82	899.83	0.00	0.00
April	899.82	899.83	0.00	0.00
May	899.82	899.83	0.00	0.00
June	899.88	899.83	0.00	0.00
Total	10,797.90	10,797.90	0.00	0.00