

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

PENOBSCOT

2008-09

340 - 093

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2007)	52	24	76	0	76
10 ATTENDING PUPILS (OCTOBER 2007)	59	19	78	0	78
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2007	55.5	21.5	77.0 (100%)	0.0 (0%)	77.0

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	3.3 (17:1)	1.3 (16:1)	0.0 (15:1)	=	4.6 /	8.5 =	=	.54 X	353,909 =	=	191,111	0
B. GUIDANCE	0.2 (350:1)	0.1 (350:1)	0.0 (250:1)	=	0.3 /	0.2 =	=	1.50 X	6,611 =	=	9,917	0
C. LIBRARIANS	0.1 (800:1)	0.0 (800:1)	0.0 (800:1)	=	0.1 /	0.0 =	=	.10 X	0 =	=	2,978	0
D. HEALTH	0.1 (800:1)	0.0 (800:1)	0.0 (800:1)	=	0.1 /	0.1 =	=	1.00 X	4,187 =	=	4,187	0
E. EDUCATION TECHS	0.6 (100:1)	0.2 (100:1)	0.0 (250:1)	=	0.8 /	0.0 =	=	.80 X	0 =	=	9,863	0
F. LIBRARY TECHS	0.1 (500:1)	0.0 (500:1)	0.0 (500:1)	=	0.1 /	0.0 =	=	.10 X	0 =	=	1,321	0
G. CLERICAL	0.3 (200:1)	0.1 (200:1)	0.0 (200:1)	=	0.4 /	1.0 =	=	.40 X	25,220 =	=	10,088	0
H. SCHOOL ADMIN.	0.2 (305:1)	0.1 (305:1)	0.0 (315:1)	=	0.3 /	0.8 =	=	.38 X	51,342 =	=	19,510	0

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	34	34	2,618	0
B. Supplies and Equipment	320	442	24,640	0
C. Professional Development	54	54	4,158	0
D. Instructional Leadership Support	22	22	1,694	0
E. Co- and Extra-Curricular Student	31	105	2,387	0
F. System Administration/Support	204	204	15,708	0
G. Operations & Maintenance	935	1,111	71,995	0

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	39,557	0
B. Education & Library Technicians	36.00%	4,026	0
C. Clerical	29.00%	2,926	0
D. School Administrators	14.00%	2,731	0

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.95)	-15,041	0
16 Adjustment for Title I Revenues	-18,491	0

17 TOTALS	387,882	0
18 E.P.S. RATES	5,037	6,115

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2005	71.0	56.0	127.0		
	OCTOBER 2005	66.0	60.0	126.0		
	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		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	76.5 +	0.00	X	5,037.00	= 385,330.50
	9-12 PUPILS	43.0 +	0.00	X	6,115.00	= 262,945.00
	ADULT EDUC. COURSES AT .1	0.0		X	6,115.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,037.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	6,115.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .2468	18.9	X .15	X	5,037.00	= 14,279.90
	9-12 DISADVANTAGED @ .2468	10.6	X .15	X	6,115.00	= 9,722.85
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	5,037.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	6,115.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	76.5		X	40.00	= 3,060.00
	9-12 STUDENT ASSESSMENT	43.0		X	40.00	= 1,720.00
	K-8 TECHNOLOGY RESOURCES	76.5		X	90.00	= 6,885.00
	9-12 TECHNOLOGY RESOURCES	43.0		X	273.00	= 11,739.00
	K-2 PUPILS	28.5	X .10	X	5,037.00	= 14,355.45
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 51,494.04
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					761,531.74
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					738,685.78
30	ADJUSTED TOTAL OPERATING ALLOCATION					738,685.78

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2006-07	0.00	X	102.90%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					94,738.02
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2006-07	0.00	X	102.90%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					81,677.31
36	TRANSPORTATION (BUS PURCHASES) FOR 2007-08					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					176,415.33
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					915,101.11

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 2007-08 - PENOBSCOT				0.00
43A	APPROVED LEASE PURCHASES FOR 2007-08 - PENOBSCOT				0.00
44	INSURED VALUE FACTOR FOR 2006-07 - PENOBSCOT				4,130.40
47	TOTAL DEBT SERVICE ALLOCATION				4,130.40
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				919,231.51

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	119.5 100.00%	919,231.51	0.00	919,231.51
TOTAL	119.5			919,231.51

	2007 STATE VALUATION X	MILL EXPECTATION	TOWN CONTRIBUTION	TOWN ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
PENOBSCOT	153,000,000	6.790	1,038,870.00	919,231.51	919,231.51	100.00% 6.01M
TOTAL	153,000,000		1,038,870.00	919,231.51	919,231.51	100.00% 6.01M

E. TOTALS AND ADJUSTMENTS

	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	919,231.51	919,231.51	0.00
49B ADJUSTMENT FOR 45% OF SPECIAL EDUCATION COSTS		42,632.11-	42,632.11
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	919,231.51	876,599.40	42,632.11
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			770.00
59B REGIONALIZATION AND EFFICIENCY ASSISTANCE			0.00
60 ADJUSTED STATE CONTRIBUTION			43,402.11
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 % = 95.28%	STATE SHARE % = 4.72%	
63 FYI: 100% E.P.S. TOTAL ALLOCATION	942,077.47		

F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN

TOTAL ALLOCATION	LOCAL CONTRIBUTION	PERCENT	MILLS
***** WARRANT ARTICLE *****			

PENOBSCOT	919,231.51	876,599.40	100.00%	5.73
TOTAL	919,231.51	876,599.40	100.00%	5.73

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
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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	3,616.84	3,947.41	0.00	0.00
August	3,616.84	3,947.41	0.00	0.00
September	3,616.84	3,947.41	0.00	0.00
October	3,616.84	3,947.42	0.00	0.00
November	3,616.84	3,947.42	0.00	0.00
December	3,616.84	3,947.42	0.00	0.00
Janurary	3,616.84	3,947.42	0.00	0.00
February	3,616.84	3,000.04	0.00	0.00
March	3,616.84	3,192.54	0.00	0.00
April	3,616.84	3,192.54	0.00	0.00
May	3,616.84	3,192.54	0.00	0.00
June	3,616.87	3,192.54	0.00	0.00
Total	43,402.11	43,402.11	0.00	0.00