

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

PENOBSCOT

2006-07

340 - 093

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2005	48.0	20.5	68.5 (100%)	0.0 ( 0%)	68.5

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	2.8 (17:1)	1.3 (16:1)	0.0 (15:1)	= 4.1 / 9.2 =	.45 X	367,853 =	165,534	0
B. GUIDANCE	0.1 (350:1)	0.1 (350:1)	0.0 (250:1)	= 0.2 / 0.0 =	.20 X	0 =	5,501	0
C. LIBRARIANS	0.1 (800:1)	0.0 (800:1)	0.0 (800:1)	= 0.1 / 0.0 =	.10 X	0 =	2,750	0
D. HEALTH	0.1 (800:1)	0.0 (800:1)	0.0 (800:1)	= 0.1 / 0.3 =	.33 X	11,744 =	3,876	0
E. EDUCATION TECHS	0.5 (100:1)	0.2 (100:1)	0.0 (250:1)	= 0.7 / 1.0 =	.70 X	13,764 =	9,635	0
F. LIBRARY TECHS	0.1 (500:1)	0.0 (500:1)	0.0 (500:1)	= 0.1 / 0.0 =	.10 X	0 =	1,265	0
G. CLERICAL	0.2 (200:1)	0.1 (200:1)	0.0 (200:1)	= 0.3 / 1.0 =	.30 X	23,467 =	7,040	0
H. SCHOOL ADMIN.	0.2 (305:1)	0.1 (305:1)	0.0 (315:1)	= 0.3 / 0.8 =	.38 X	49,072 =	18,647	0

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	32	32	2,192	0
B. Supplies and Equipment	302	418	20,687	0
C. Professional Development	51	51	3,494	0
D. Instructional Leadership Support	20	20	1,370	0
E. Co- and Extra-Curricular Student	29	99	1,987	0
F. System Administration/Support	349	346	23,907	0
G. Operations & Maintenance	929	1,104	63,637	0

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	33,756	0
B. Education & Library Technicians	36.00%	3,924	0
C. Clerical	29.00%	2,042	0
D. School Administrators	14.00%	2,611	0

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.95)	-12,938	0
16 Adjustment for Title I Revenues	-22,549	0

17 TOTALS	338,366	0
18 E.P.S. RATES	4,940	5,939

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## A. OPERATING COST ALLOCATIONS

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19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2003	77.0	64.0	141.0		
	OCTOBER 2003	78.0	56.0	134.0		
	APRIL 2004	79.0	54.0	133.0		
	OCTOBER 2004	70.0	58.0	128.0		
	APRIL 2005	71.0	56.0	127.0		
	OCTOBER 2005	66.0	60.0	126.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	68.5 +	5.00	X	4,940.00	= 363,090.00
	9-12 PUPILS	58.0 +	0.00	X	5,939.00	= 344,462.00
	ADULT EDUC. COURSES AT .1	0.0		X	5,939.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	4,940.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	5,939.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .3000	20.6	X .15	X	4,940.00	= 15,264.60
	9-12 DISADVANTAGED @ .3000	17.4	X .15	X	5,939.00	= 15,500.79
	K-8 LIMITED ENGLISH PROF.	0.0	X .500	X	4,940.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .500	X	5,939.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	68.5		X	79.00	= 5,411.50
	9-12 STUDENT ASSESSMENT	58.0		X	79.00	= 4,582.00
	K-8 TECHNOLOGY RESOURCES	68.5		X	85.00	= 5,822.50
	9-12 TECHNOLOGY RESOURCES	58.0		X	258.00	= 14,964.00
	K-2 PUPILS	25.5	X .10	X	4,940.00	= 12,597.00
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 48,740.30
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					830,434.69
	OPERATING ALLOCATION WITH EPS TRANSITION AT 90.00 %					747,391.22
30	ADJUSTED TOTAL OPERATING ALLOCATION					747,391.22

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2004-05	0.00	X	102.40%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					97,299.69
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2004-05	6,879.56	X	102.40%	=	7,044.67
35	TRANSPORTATION - EPS ALLOCATION					73,883.19
36	TRANSPORTATION (BUS PURCHASES) FOR 2005-06					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					178,227.55
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					925,618.77

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 2005-06				0.00
43A	APPROVED LEASE PURCHASES FOR 2005-06				0.00
44	INSURED VALUE FACTOR FOR 2004-05				30,549.07
47	TOTAL DEBT SERVICE ALLOCATION				30,549.07
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				956,167.84

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL. YEAR PUPILS		2005 STATE VALUATION	MILL EXPECTATION	LOCAL CONTRIBUTION	OR	TOTAL ALLOCATION	LOCAL CONTRIBUTION		
PENOBSCOT	126.5	100.00%	110,800,000	7.60	842,080.00		956,167.84	842,080.00	100.00%	7.60M
TOTAL	126.5		110,800,000		842,080.00		956,167.84	842,080.00	100.00%	7.60M

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	956,167.84	842,080.00	114,087.84
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	956,167.84	842,080.00	114,087.84
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
57 LESS ADJUSTMENT FOR LAPTOP AGREEMENT			0.00
58E TRANSITION ADJUSTMENTS PER CHAPTER 519 PART AAAA-11 (TIER 2) AND AAAA-22 & 23			0.00
58F EPS TRANSITION ADJUSTMENT PER 20-A MRSa SECTION 15686 AND SUB-SEC. 2 TIER 1			30,774.96
59A MINIMUM TEACHER SALARY ADJUSTMENT			40.00
60 ADJUSTED STATE CONTRIBUTION			144,902.80
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 88.07% STATE SHARE % = 11.93%			
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 84.85% STATE SHARE % = 15.15%			
63 FYI: 100% E.P.S. TOTAL ALLOCATION	1,039,211.31		