

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

PENINSULA CSD

2008-09

920 - 096

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2007)	114	58	172	0	172
10 ATTENDING PUPILS (OCTOBER 2007)	118	56	174	0	174
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2007	116.0	57.0	173.0 (100%)	0.0 ( 0%)	173.0

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	6.8 (17:1)	3.6 (16:1)	0.0 (15:1)	=	10.4 /	15.8 =	=	.66 X	710,324 =	=	468,814	0
B. GUIDANCE	0.3 (350:1)	0.2 (350:1)	0.0 (250:1)	=	0.5 /	1.0 =	=	.50 X	56,578 =	=	28,289	0
C. LIBRARIANS	0.1 (800:1)	0.1 (800:1)	0.0 (800:1)	=	0.2 /	0.0 =	=	.20 X	0 =	=	5,956	0
D. HEALTH	0.1 (800:1)	0.1 (800:1)	0.0 (800:1)	=	0.2 /	0.9 =	=	.22 X	37,679 =	=	8,289	0
E. EDUCATION TECHS	1.2 (100:1)	0.6 (100:1)	0.0 (250:1)	=	1.8 /	4.0 =	=	.45 X	52,691 =	=	23,711	0
F. LIBRARY TECHS	0.2 (500:1)	0.1 (500:1)	0.0 (500:1)	=	0.3 /	0.7 =	=	.43 X	14,178 =	=	6,097	0
G. CLERICAL	0.6 (200:1)	0.3 (200:1)	0.0 (200:1)	=	0.9 /	1.0 =	=	.90 X	27,555 =	=	24,800	0
H. SCHOOL ADMIN.	0.4 (305:1)	0.2 (305:1)	0.0 (315:1)	=	0.6 /	1.0 =	=	.60 X	70,011 =	=	42,007	0

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	34	34	5,882	0
B. Supplies and Equipment	320	442	55,360	0
C. Professional Development	54	54	9,342	0
D. Instructional Leadership Support	22	22	3,806	0
E. Co- and Extra-Curricular Student	31	105	5,363	0
F. System Administration/Support	204	204	35,292	0
G. Operations & Maintenance	935	1,111	161,755	0

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	97,156	0
B. Education & Library Technicians	36.00%	10,731	0
C. Clerical	29.00%	7,192	0
D. School Administrators	14.00%	5,881	0

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.93)	-51,436	0
16 Adjustment for Title I Revenues	-60,781	0

17 TOTALS	893,505	0
18 E.P.S. RATES	5,165	0

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## A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2005	183.0	0.0	183.0		
	OCTOBER 2005	182.0	0.0	182.0		
	APRIL 2006	185.0	0.0	185.0		
	OCTOBER 2006	175.0	0.0	175.0		
	APRIL 2007	172.0	0.0	172.0		
	OCTOBER 2007	176.0	0.0	176.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	174.0 +	4.83	X	5,165.00	= 923,656.95
	9-12 PUPILS	0.0 +	0.00	X	0.00	= 0.00
	ADULT EDUC. COURSES AT .1	0.0		X	0.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.250		X	5,165.00	= 1,291.25
	9-12 EQUIV. INSTR. PUPILS	0.000		X	5,165.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .5682	98.9	X .15	X	5,165.00	= 76,622.78
	9-12 DISADVANTAGED @ .5682	0.0	X .15	X	0.00	= 0.00
	K-8 LIMITED ENGLISH PROF.	3.0	X .700	X	5,165.00	= 10,846.50
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	0.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	174.0		X	40.00	= 6,960.00
	9-12 STUDENT ASSESSMENT	0.0		X	40.00	= 0.00
	K-8 TECHNOLOGY RESOURCES	174.0		X	90.00	= 15,660.00
	9-12 TECHNOLOGY RESOURCES	0.0		X	273.00	= 0.00
	K-2 PUPILS	67.5	X .10	X	5,165.00	= 34,863.75
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					1,069,901.23
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					1,037,804.19
30	ADJUSTED TOTAL OPERATING ALLOCATION					1,037,804.19

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B. OTHER SUBSIDIZABLE COSTS

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31	GIFTED & TALENTED EXPENDITURES FOR 2006-07	5,210.74	X	102.90%	=	5,361.85
32	SPECIAL EDUCATION - EPS ALLOCATION					298,570.93
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2006-07	0.00	X	102.90%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					175,260.51
36	TRANSPORTATION (BUS PURCHASES) FOR 2007-08					36,304.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					515,497.29
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					1,553,301.48

C. DEBT SERVICE ALLOCATIONS

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41	DEBT SERVICE NAME OF PROJECT	PRINCIPAL		INTEREST	
	PENINSULA CSD #20				
	05/01/09 NEW PREK8 ELEMENTARY SCHOOL	0.00		285,769.23	285,769.23
42	TOTAL PRINCIPAL & INTEREST	0.00		285,769.23	285,769.23
43	APPROVED LEASES FOR 2007-08 - PENINSULA CSD				5,000.00
43A	APPROVED LEASE PURCHASES FOR 2007-08 - PENINSULA CSD				0.00
44	INSURED VALUE FACTOR FOR 2006-07 - PENINSULA CSD				0.00
47	TOTAL DEBT SERVICE ALLOCATION				290,769.23
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				1,844,070.71

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION				TOTAL ALLOCATION	LOCAL CONTRIBUTION
	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+ DEBT ALLOCATION	= TOWN ALLOCATION
GOULDSBORO	130.5	75.00%	1,383,053.03	0.00	1,383,053.03
WINTER HARBOR	43.5	25.00%	461,017.68	0.00	461,017.68
TOTAL	174.0				1,844,070.71

	2007 STATE VALUATION	MILL EXPECTATION	TOWN CONTRIBUTION	OR	TOWN ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
GOULDSBORO	243,415,745	6.790	1,652,792.91		1,383,053.03	1,383,053.03	75.00% 5.68M
WINTER HARBOR	104,167,470	6.790	707,297.12		461,017.68	461,017.68	25.00% 4.43M
TOTAL	347,583,215		2,360,090.03		1,844,070.71	1,844,070.71	100.00% 5.31M

E. TOTALS AND ADJUSTMENTS				TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			1,844,070.71	1,844,070.71	0.00
49A	ADJUSTMENT FOR DEBT SERVICE PER 20-A MRSA SECTION 15689 SUB-SECTION 2				183,018.43-	183,018.43
49B	ADJUSTMENT FOR 45% OF SPECIAL EDUCATION COSTS				134,356.92-	134,356.92
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			1,844,070.71	1,526,695.36	317,375.35
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					900.00
59B	REGIONALIZATION AND EFFICIENCY ASSISTANCE					0.00
60	ADJUSTED STATE CONTRIBUTION					318,275.35
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 % = 82.74%	STATE SHARE % = 17.26%
63	FYI: 100% E.P.S. TOTAL ALLOCATION			1,876,167.75		

F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN	TOTAL ALLOCATION	LOCAL CONTRIBUTION	PERCENT	MILLS
GOULDSBORO	1,383,053.03	1,145,021.52	75.00%	4.70
WINTER HARBOR	461,017.68	381,673.84	25.00%	3.66
TOTAL	1,844,070.71	1,526,695.36	100.00%	4.39

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	2,708.84	12,440.45	0.00	0.00
August	2,708.84	12,440.45	0.00	0.00
September	2,708.84	12,440.45	0.00	0.00
October	2,708.84	12,440.45	0.00	0.00
November	2,708.84	12,440.45	0.00	0.00
December	2,708.84	0.00	0.00	0.00
Janurary	2,708.84	0.00	0.00	0.00
February	2,708.84	0.00	0.00	0.00
March	2,708.84	0.00	0.00	0.00
April	2,708.84	0.00	0.00	0.00
May	2,708.84	0.00	285,769.23	285,769.23
June	2,708.88	0.00	0.00	0.00
Total	32,506.12	62,202.25	285,769.23	285,769.23