

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

CHEBEAGUE ISLAND

2008-09

499 - 385

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2007)	0	0	0	0	0
10 ATTENDING PUPILS (OCTOBER 2007)	22	0	22	0	22
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2007	11.0	0.0	11.0 (100%)	0.0 (0%)	11.0

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	0.6 (17:1)	0.0 (16:1)	0.0 (15:1)	=	0.6 /	3.0 =	=	.20 X	128,700 =	=	25,740	0
B. GUIDANCE	0.0 (350:1)	0.0 (350:1)	0.0 (250:1)	=	0.0 /	0.0 =	=	.00 X	0 =	=	0	0
C. LIBRARIANS	0.0 (800:1)	0.0 (800:1)	0.0 (800:1)	=	0.0 /	0.0 =	=	.00 X	0 =	=	0	0
D. HEALTH	0.0 (800:1)	0.0 (800:1)	0.0 (800:1)	=	0.0 /	0.0 =	=	.00 X	0 =	=	0	0
E. EDUCATION TECHS	0.1 (100:1)	0.0 (100:1)	0.0 (250:1)	=	0.1 /	2.0 =	=	.05 X	37,573 =	=	1,879	0
F. LIBRARY TECHS	0.0 (500:1)	0.0 (500:1)	0.0 (500:1)	=	0.0 /	0.0 =	=	.00 X	0 =	=	0	0
G. CLERICAL	0.1 (200:1)	0.0 (200:1)	0.0 (200:1)	=	0.1 /	0.7 =	=	.14 X	16,346 =	=	2,288	0
H. SCHOOL ADMIN.	0.0 (305:1)	0.0 (305:1)	0.0 (315:1)	=	0.0 /	0.0 =	=	.00 X	0 =	=	0	0

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	34	34	374	0
B. Supplies and Equipment	320	442	3,520	0
C. Professional Development	54	54	594	0
D. Instructional Leadership Support	22	22	242	0
E. Co- and Extra-Curricular Student	31	105	341	0
F. System Administration/Support	204	204	2,244	0
G. Operations & Maintenance	935	1,111	10,285	0

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	4,891	0
B. Education & Library Technicians	36.00%	676	0
C. Clerical	29.00%	664	0
D. School Administrators	14.00%	0	0

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.08)	2,920	0
16 Adjustment for Title I Revenues	0	0

17 TOTALS	56,658	0
18 E.P.S. RATES	5,151	6,819

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2005	0.0	0.0	0.0		
	OCTOBER 2005	0.0	0.0	0.0		
	APRIL 2006	29.0	11.0	40.0		
	OCTOBER 2006	28.0	11.0	39.0		
	APRIL 2007	31.0	10.0	41.0		
	OCTOBER 2007	34.0	11.0	45.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	32.5 +	0.00	X	5,151.00	= 167,407.50
	9-12 PUPILS	10.5 +	0.00	X	6,819.00	= 71,599.50
	ADULT EDUC. COURSES AT .1	0.0		X	6,819.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,151.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	6,819.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .1176	3.8	X .15	X	5,151.00	= 2,936.07
	9-12 DISADVANTAGED @ .1176	1.2	X .15	X	6,819.00	= 1,227.42
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	5,151.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	6,819.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	32.5		X	40.00	= 1,300.00
	9-12 STUDENT ASSESSMENT	10.5		X	40.00	= 420.00
	K-8 TECHNOLOGY RESOURCES	32.5		X	90.00	= 2,925.00
	9-12 TECHNOLOGY RESOURCES	10.5		X	273.00	= 2,866.50
	K-2 PUPILS	12.0	X .10	X	5,151.00	= 6,181.20
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 23,217.66
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					280,080.85
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					271,678.42
30	ADJUSTED TOTAL OPERATING ALLOCATION					271,678.42

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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					73,897.78
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2006-07	837.17	X	102.90%	=	861.45
35	TRANSPORTATION - EPS ALLOCATION					8,935.70
36	TRANSPORTATION (BUS PURCHASES) FOR 2007-08					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					83,694.93
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					355,373.35

 C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	CHEBEAGUE I				
	11/01/08	SHARE OF SAD 51 WILSON SCH	45,863.59	4,638.61	50,502.20
	05/01/09	SHARE OF SAD 51 WILSON SCH	0.00	3,950.65	3,950.65
	10/15/08	SHARE OF SAD 51 NEW MS	102,000.50	33,441.47	135,441.97
	04/15/09	SHARE OF SAD 51 NEW MS	0.00	31,911.46	31,911.46
42	TOTAL PRINCIPAL & INTEREST		147,864.09	73,942.19	221,806.28
43	APPROVED LEASES FOR 2007-08 - CHEBEAGUE ISLAND				0.00
43A	APPROVED LEASE PURCHASES FOR 2007-08 - CHEBEAGUE ISLAND				0.00
44	INSURED VALUE FACTOR FOR 2006-07 - CHEBEAGUE ISLAND				0.00
47	TOTAL DEBT SERVICE ALLOCATION				221,806.28
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				577,179.63

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	TOTAL ALLOCATION	LOCAL CONTRIBUTION
CHEBEAGUE ISLAND	43.0 100.00%	577,179.63	0.00	577,179.63		
TOTAL	43.0			577,179.63		

	2007 STATE VALUATION	MILL EXPECTATION	TOWN CONTRIBUTION	TOWN ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
CHEBEAGUE ISLAND	227,650,000	6.790	1,545,743.50	577,179.63	577,179.63	100.00% 2.54M
TOTAL	227,650,000		1,545,743.50	577,179.63	577,179.63	100.00% 2.54M

E. TOTALS AND ADJUSTMENTS

	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	577,179.63	577,179.63	0.00
49A ADJUSTMENT FOR DEBT SERVICE PER 20-A MRS A SECTION 15689 SUB-SECTION 2		151,234.78-	151,234.78
49B ADJUSTMENT FOR 45% OF SPECIAL EDUCATION COSTS		33,254.00-	33,254.00
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	577,179.63	392,690.85	184,488.78
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
60 ADJUSTED STATE CONTRIBUTION			184,488.78
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 % = 68.04% STATE SHARE % = 31.96%			
63 FYI: 100% E.P.S. TOTAL ALLOCATION	585,582.06		

F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN

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

CHEBEAGUE ISLAND

577,179.63

392,690.85 100.00%

1.72

TOTAL

577,179.63

392,690.85 100.00%

1.72

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

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	0.00	0.00	15,374.06	15,681.97
August	0.00	0.00	15,374.06	15,681.97
September	0.00	0.00	15,374.06	15,681.97
October	0.00	0.00	15,374.06	15,681.97
November	0.00	0.00	15,374.06	15,681.97
December	0.00	0.00	15,374.06	15,681.97
Janurary	0.00	0.00	15,374.06	15,681.97
February	0.00	0.00	15,374.06	15,681.97
March	0.00	0.00	15,374.06	14,758.25
April	0.00	0.00	15,374.06	14,758.25
May	0.00	0.00	15,374.06	14,758.26
June	0.00	0.00	15,374.12	14,758.26
Total	0.00	0.00	184,488.78	184,488.78