

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

CHEBEAGUE ISLAND

2009-10

499 - 385

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2008)	22	0	22	0	22
10 ATTENDING PUPILS (OCTOBER 2008)	23	0	23	0	23
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2008	22.5	0.0	22.5 (100%)	0.0 ( 0%)	22.5

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	1.3 (17:1)	0.0 (16:1)	0.0 (15:1)	=	1.3 /	3.4 =	=	.38 X	149,901 =	=	56,962	0
B. GUIDANCE	0.1 (350:1)	0.0 (350:1)	0.0 (250:1)	=	0.1 /	0.0 =	=	.10 X	0 =	=	3,064	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	0.2 (100:1)	0.0 (100:1)	0.0 (250:1)	=	0.2 /	2.0 =	=	.10 X	38,664 =	=	3,866	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	18,166 =	=	2,543	0
H. SCHOOL ADMIN.	0.1 (305:1)	0.0 (305:1)	0.0 (315:1)	=	0.1 /	0.4 =	=	.25 X	26,415 =	=	6,604	0

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	35	35	788	0
B. Supplies and Equipment	329	455	7,403	0
C. Professional Development	56	56	1,260	0
D. Instructional Leadership Support	23	23	518	0
E. Co- and Extra-Curricular Student	32	108	720	0
F. System Administration/Support	210	210	4,725	0
G. Operations & Maintenance	962	1,143	21,645	0

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	11,405	0
B. Education & Library Technicians	36.00%	1,392	0
C. Clerical	29.00%	737	0
D. School Administrators	14.00%	925	0

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.08)	7,062	0
16 Adjustment for Title I Revenues	0	0

17 TOTALS	131,619	0
18 E.P.S. RATES	5,850	7,066

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## A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	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		
	APRIL 2008	34.0	10.0	44.0		
	OCTOBER 2008	37.0	8.0	45.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	35.5 +	0.00	X	5,850.00	= 207,675.00
	9-12 PUPILS	9.0 +	0.00	X	7,066.00	= 63,594.00
	ADULT EDUC. COURSES AT .1	0.0		X	7,066.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,850.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	7,066.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .2162	7.7	X .15	X	5,850.00	= 6,756.75
	9-12 DISADVANTAGED @ .2162	1.9	X .15	X	7,066.00	= 2,013.81
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	5,850.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	7,066.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	35.5		X	41.00	= 1,455.50
	9-12 STUDENT ASSESSMENT	9.0		X	41.00	= 369.00
	K-8 TECHNOLOGY RESOURCES	35.5		X	93.00	= 3,301.50
	9-12 TECHNOLOGY RESOURCES	9.0		X	281.00	= 2,529.00
	K-2 PUPILS	15.0	X .10	X	5,850.00	= 8,775.00
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 22,254.50
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					318,724.06
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					309,162.33
30	ADJUSTED TOTAL OPERATING ALLOCATION					309,162.33

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2007-08	0.00	X	102.90%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					72,988.85
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2007-08	0.00	X	102.90%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					72,544.32
36	TRANSPORTATION (BUS PURCHASES) FOR 2008-09					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					145,533.17
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					454,695.50

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
CHEBEAGUE I					
	11/01/09	SHARE OF SAD 51 WILSON SCH	40,703.08	3,743.03	44,446.11
	05/01/10	SHARE OF SAD 51 WILSON SCH	0.00	3,132.49	3,132.49
	10/15/09	SHARE OF SAD 51 NEW MS	96,640.00	30,234.40	126,874.40
	04/15/10	SHARE OF SAD 51 NEW MS	0.00	28,784.80	28,784.80
42	TOTAL PRINCIPAL & INTEREST		137,343.08	65,894.72	203,237.80
43	APPROVED LEASES FOR 2008-09 - CHEBEAGUE ISLAND				0.00
43A	APPROVED LEASE PURCHASES FOR 2008-09 - CHEBEAGUE ISLAND				0.00
44	INSURED VALUE FACTOR FOR 2007-08 - CHEBEAGUE ISLAND				0.00
47	TOTAL DEBT SERVICE ALLOCATION				203,237.80
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				657,933.30

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION TOTAL ALLOCATION LOCAL CONTRIBUTION

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	AVG. CAL. YEAR PUPILS	100.00%	OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION
CHEBEAGUE ISLAND	44.5	100.00%	657,933.30		0.00		657,933.30
<b>TOTAL</b>	<b>44.5</b>						<b>657,933.30</b>

	2008 STATE VALUATION	X	MILL EXPECTATION	=	TOWN CONTRIBUTION	OR	TOWN ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
CHEBEAGUE ISLAND	232,100,000		6.690		1,552,749.00		657,933.30	657,933.30	100.00% 2.83M
<b>TOTAL</b>	<b>232,100,000</b>				<b>1,552,749.00</b>		<b>657,933.30</b>	<b>657,933.30</b>	<b>100.00% 2.83M</b>

E. TOTALS AND ADJUSTMENTS TOTAL ALLOCATION LOCAL CONTRIBUTION STATE CONTRIBUTION

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49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	657,933.30	657,933.30	0.00
49A ADJUSTMENT FOR DEBT SERVICE PER 20-A MRS A SECTION 15689 SUB-SECTION 2		131,286.80-	131,286.80
49B ADJUSTMENT FOR 40% OF SPECIAL EDUCATION COSTS		29,195.54-	29,195.54
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	657,933.30	497,450.96	160,482.34
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			3,649.45
<b>60 ADJUSTED STATE CONTRIBUTION</b>			<b>156,832.89</b>
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 % = 76.16% STATE SHARE % = 23.84%			
63 FYI: 100% E.P.S. TOTAL ALLOCATION	667,495.03		

\*\*\*\*\* WARRANT ARTICLE \*\*\*\*\*  
TOTAL LOCAL

F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN	ALLOCATION	CONTRIBUTION	PERCENT	MILLS
CHEBEAGUE ISLAND	657,933.30	497,450.96	100.00%	2.14
TOTAL	657,933.30	497,450.96	100.00%	2.14

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## SCHEDULED PAYMENTS &amp; YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	0.00	0.00	13,069.40	13,677.64
August	0.00	0.00	13,069.40	13,677.64
September	0.00	0.00	13,069.40	13,677.65
October	0.00	0.00	13,069.40	13,677.65
November	0.00	0.00	13,069.40	13,677.65
December	0.00	0.00	13,069.40	13,677.65
Janurary	0.00	0.00	13,069.40	13,677.65
February	0.00	0.00	13,069.40	13,677.65
March	0.00	0.00	13,069.40	11,852.92
April	0.00	0.00	13,069.40	11,852.93
May	0.00	0.00	13,069.40	11,852.93
June	0.00	0.00	13,069.49	11,852.93
Total	0.00	0.00	156,832.89	156,832.89