

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

ISLESBORO

2010-11

211 - 237

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2009)	25	24	49	34	83
10 ATTENDING PUPILS (OCTOBER 2009)	24	29	53	33	86
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2009	24.5	26.5	51.0 ( 60%)	33.5 ( 40%)	84.5

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	1.4 (17:1)	1.7 (16:1)	2.2 (15:1)	=	5.3 /	12.8 =	=	.41 X	639,374 =	=	157,286	104,857
B. GUIDANCE	0.1 (350:1)	0.1 (350:1)	0.1 (250:1)	=	0.3 /	0.6 =	=	.50 X	34,675 =	=	10,403	6,935
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)	0.3 (100:1)	0.1 (250:1)	=	0.6 /	0.0 =	=	.60 X	0 =	=	4,681	3,121
F. LIBRARY TECHS	0.0 (500:1)	0.1 (500:1)	0.1 (500:1)	=	0.2 /	1.0 =	=	.20 X	21,209 =	=	2,545	1,697
G. CLERICAL	0.1 (200:1)	0.1 (200:1)	0.2 (200:1)	=	0.4 /	2.0 =	=	.20 X	55,663 =	=	6,680	4,453
H. SCHOOL ADMIN.	0.1 (305:1)	0.1 (305:1)	0.1 (315:1)	=	0.3 /	1.0 =	=	.30 X	67,689 =	=	12,184	8,123

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	36	36	1,836	1,206
B. Supplies and Equipment	337	466	17,187	15,611
C. Professional Development	57	57	2,907	1,910
D. Instructional Leadership Support	24	24	1,224	804
E. Co- and Extra-Curricular Student	33	111	1,683	3,719
F. System Administration/Support	215	215	10,965	7,203
G. Operations & Maintenance	986	1,172	50,286	39,262

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	31,861	21,240
B. Education & Library Technicians	36.00%	2,601	1,734
C. Clerical	29.00%	1,937	1,291
D. School Administrators	14.00%	1,706	1,137

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.01)	2,337	1,557
16 Adjustment for Title I Revenues	0	0

17 TOTALS	320,309	225,860
18 E.P.S. RATES	6,281	6,742

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## A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2007	49.0	27.0	76.0		
	OCTOBER 2007	46.0	25.0	71.0		
	APRIL 2008	47.0	25.0	72.0		
	OCTOBER 2008	49.0	28.0	77.0		
	APRIL 2009	46.0	28.0	74.0		
	OCTOBER 2009	44.0	26.0	70.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	45.0 +	1.83	X	6,281.00	= 294,139.23
	9-12 PUPILS	27.0 +	0.00	X	6,742.00	= 182,034.00
	ADULT EDUC. COURSES AT .1	0.0		X	6,742.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.750		X	6,281.00	= 4,710.75
	9-12 EQUIV. INSTR. PUPILS	0.000		X	6,742.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .1591	7.2	X .15	X	6,281.00	= 6,783.48
	9-12 DISADVANTAGED @ .1591	4.3	X .15	X	6,742.00	= 4,348.59
	K-8 LIMITED ENGLISH PROF.	1.0	X .700	X	6,281.00	= 4,396.70
	9-12 LIMITED ENGLISH PROF.	1.0	X .700	X	6,742.00	= 4,719.40
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	45.0		X	42.00	= 1,890.00
	9-12 STUDENT ASSESSMENT	27.0		X	42.00	= 1,134.00
	K-8 TECHNOLOGY RESOURCES	45.0		X	95.00	= 4,275.00
	9-12 TECHNOLOGY RESOURCES	27.0		X	288.00	= 7,776.00
	K-2 PUPILS	10.5	X .10	X	6,281.00	= 6,595.05
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 87,410.34
	9-12 SMALL SCHOOL ADJUSTMENT					= 40,990.23
	OPERATING ALLOCATION					651,202.77
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					631,666.68
30	ADJUSTED TOTAL OPERATING ALLOCATION					631,666.68

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B. OTHER SUBSIDIZABLE COSTS

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31	GIFTED & TALENTED EXPENDITURES FOR 2008-09	0.00	X	102.50%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					75,733.54
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2008-09	33,861.30	X	102.50%	=	34,707.83
35	TRANSPORTATION - EPS ALLOCATION					47,091.42
36	TRANSPORTATION (BUS PURCHASES) FOR 2009-10					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					157,532.79
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					789,199.47

C. DEBT SERVICE ALLOCATIONS

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41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
42	TOTAL PRINCIPAL & INTEREST		0.00	0.00	0.00
43	APPROVED LEASES FOR 2009-10 - ISLESBORO				0.00
43A	APPROVED LEASE PURCHASES FOR 2009-10 - ISLESBORO				0.00
44	INSURED VALUE FACTOR FOR 2008-09 - ISLESBORO				0.00
47	TOTAL DEBT SERVICE ALLOCATION				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				789,199.47

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL. YEAR PUPILS	OPERATING ALLOCATION	DEBT ALLOCATION	TOWN ALLOCATION	TOTAL ALLOCATION	LOCAL CONTRIBUTION
ISLESBORO	72.0 100.00%	789,199.47	0.00	789,199.47		
TOTAL	72.0			789,199.47		

	2009 STATE VALUATION X	MILL EXPECTATION	TOWN CONTRIBUTION	TOWN ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
ISLESBORO	613,650,000	6.900	4,234,185.00	789,199.47	789,199.47	100.00% 1.29M
TOTAL	613,650,000		4,234,185.00	789,199.47	789,199.47	100.00% 1.29M

E. TOTALS AND ADJUSTMENTS

	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	789,199.47	789,199.47	0.00
49B ADJUSTMENT FOR 35% OF SPECIAL EDUCATION COSTS		26,506.74-	26,506.74
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	789,199.47	762,692.73	26,506.74
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			7,573.35
60 ADJUSTED STATE CONTRIBUTION			18,933.39
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 % = 97.60%	STATE SHARE % = 2.40%	
63 FYI: 100% E.P.S. TOTAL ALLOCATION	808,735.56		

\*\*\*\*\* WARRANT ARTICLE \*\*\*\*\*

F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN

TOTAL ALLOCATION	LOCAL CONTRIBUTION	PERCENT	MILLS
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ISLESBORO	789,199.47	762,692.73	100.00%	1.24
TOTAL	789,199.47	762,692.73	100.00%	1.24

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	1,577.78	1,577.78	0.00	0.00
August	1,577.78	1,577.78	0.00	0.00
September	1,577.78	1,577.78	0.00	0.00
October	1,577.78	1,577.78	0.00	0.00
November	1,577.78	1,577.78	0.00	0.00
December	1,577.78	1,577.78	0.00	0.00
Janurary	1,577.78	1,577.78	0.00	0.00
February	1,577.78	0.00	0.00	0.00
March	1,577.78	0.00	0.00	0.00
April	1,577.78	0.00	0.00	0.00
May	1,577.78	6,311.12	0.00	0.00
June	1,577.81	1,577.81	0.00	0.00
Total	18,933.39	18,933.39	0.00	0.00