

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

ISLESBORO

2009-10

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1. COMPUTATION OF E.P.S. RATES

| | K-5 | 6-8 | K-8 | 9-12 | TOTAL |
|---|------|------|-------------|-------------|-------|
| 9 ATTENDING PUPILS (APRIL 2008) | 32 | 19 | 51 | 28 | 79 |
| 10 ATTENDING PUPILS (OCTOBER 2008) | 27 | 25 | 52 | 34 | 86 |
| 11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2008 | 29.5 | 22.0 | 51.5 (62%) | 31.0 (38%) | 82.5 |

| 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 | 1.7 (17:1) | 1.4 (16:1) | 2.1 (15:1) | = | 5.2 / | 12.7 = | = | .41 X | 622,064 = | = | 158,129 | 96,917 |
| B. GUIDANCE | 0.1 (350:1) | 0.1 (350:1) | 0.1 (250:1) | = | 0.3 / | 0.6 = | = | .50 X | 33,829 = | = | 10,487 | 6,428 |
| 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 | 0.3 (100:1) | 0.2 (100:1) | 0.1 (250:1) | = | 0.6 / | 0.0 = | = | .60 X | 0 = | = | 4,719 | 2,893 |
| F. LIBRARY TECHS | 0.1 (500:1) | 0.0 (500:1) | 0.1 (500:1) | = | 0.2 / | 1.3 = | = | .15 X | 22,670 = | = | 2,109 | 1,292 |
| G. CLERICAL | 0.1 (200:1) | 0.1 (200:1) | 0.2 (200:1) | = | 0.4 / | 2.0 = | = | .20 X | 56,708 = | = | 7,032 | 4,310 |
| H. SCHOOL ADMIN. | 0.1 (305:1) | 0.1 (305:1) | 0.1 (315:1) | = | 0.3 / | 1.0 = | = | .30 X | 66,038 = | = | 12,283 | 7,528 |

| 13 Other Support Costs (Per Pupil) | K-8 | 9-12 | Elementary | Secondary |
|-------------------------------------|-----|-------|------------|-----------|
| A. Substitute Teachers -1/2 Day | 35 | 35 | 1,803 | 1,085 |
| B. Supplies and Equipment | 329 | 455 | 16,944 | 14,105 |
| C. Professional Development | 56 | 56 | 2,884 | 1,736 |
| D. Instructional Leadership Support | 23 | 23 | 1,185 | 713 |
| E. Co- and Extra-Curricular Student | 32 | 108 | 1,648 | 3,348 |
| F. System Administration/Support | 210 | 210 | 10,815 | 6,510 |
| G. Operations & Maintenance | 962 | 1,143 | 49,543 | 35,433 |

| 14 Salary Benefits | Percentage | Elementary | Secondary |
|--|------------|------------|-----------|
| A. Teachers, Guidance, Librarians & Health | 19.00% | 32,037 | 19,636 |
| B. Education & Library Technicians | 36.00% | 2,458 | 1,507 |
| C. Clerical | 29.00% | 2,039 | 1,250 |
| D. School Administrators | 14.00% | 1,720 | 1,054 |

| | | |
|--|-------|-------|
| 15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.01) | 2,348 | 1,439 |
| 16 Adjustment for Title I Revenues | 0 | 0 |

| | | |
|-----------------|---------|---------|
| 17 TOTALS | 320,183 | 207,184 |
| 18 E.P.S. RATES | 6,217 | 6,683 |

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A. OPERATING COST ALLOCATIONS

| | | | | | | |
|----|---|--------------------------|--------------------------|--------|------------------|--------------|
| 19 | SUBSIDIZABLE PUPILS | K-8 | 9-12 | TOTAL | | |
| | APRIL 2006 | 53.0 | 28.0 | 81.0 | | |
| | OCTOBER 2006 | 50.0 | 27.0 | 77.0 | | |
| | 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 | | |
| 21 | BASIC COUNTS | AVG. CAL. YEAR PUPILS | DECLINING ENROLL. ADJ | X X | SAU EPS RATES | |
| | K-8 PUPILS | 48.0 + | 1.00 | X | 6,217.00 | = 304,633.00 |
| | 9-12 PUPILS | 26.5 + | 0.16 | X | 6,683.00 | = 178,168.78 |
| | ADULT EDUC. COURSES AT .1 | 0.0 | | X | 6,683.00 | = 0.00 |
| | K-8 EQUIV. INSTR. PUPILS | 1.125 | | X | 6,217.00 | = 6,994.13 |
| | 9-12 EQUIV. INSTR. PUPILS | 0.000 | | X | 6,683.00 | = 0.00 |
| | WEIGHTED COUNTS | PUPILS | WEIGHTS | X | | |
| | K-8 DISADVANTAGED @ .1633 | 7.8 | X .15 | X | 6,217.00 | = 7,273.89 |
| | 9-12 DISADVANTAGED @ .1633 | 4.3 | X .15 | X | 6,683.00 | = 4,310.54 |
| | K-8 LIMITED ENGLISH PROF. | 2.0 | X .700 | X | 6,217.00 | = 8,703.80 |
| | 9-12 LIMITED ENGLISH PROF. | 0.0 | X .700 | X | 6,683.00 | = 0.00 |
| | TARGETED FUNDS | PUPILS | WEIGHTS | X | | |
| | K-8 STUDENT ASSESSMENT | 48.0 | | X | 41.00 | = 1,968.00 |
| | 9-12 STUDENT ASSESSMENT | 26.5 | | X | 41.00 | = 1,086.50 |
| | K-8 TECHNOLOGY RESOURCES | 48.0 | | X | 93.00 | = 4,464.00 |
| | 9-12 TECHNOLOGY RESOURCES | 26.5 | | X | 281.00 | = 7,446.50 |
| | K-2 PUPILS | 9.5 | X .10 | X | 6,217.00 | = 5,906.15 |
| | ISOLATED SMALL SCHOOL ADJUSTMENT | | | | | |
| | K-8 SMALL SCHOOL ADJUSTMENT | | | | | = 85,905.86 |
| | 9-12 SMALL SCHOOL ADJUSTMENT | | | | | = 42,317.67 |
| | OPERATING ALLOCATION | | | | | 659,178.82 |
| | OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 % | | | | | 639,403.45 |
| 30 | ADJUSTED TOTAL OPERATING ALLOCATION | | | | | 639,403.45 |

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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 | | | | | 97,212.18 |
| 34 | VOCATIONAL EDUCATION EXPENDITURES FOR 2007-08 | 31,977.00 | X | 102.90% | = | 32,904.33 |
| 35 | TRANSPORTATION - EPS ALLOCATION | | | | | 45,942.85 |
| 36 | TRANSPORTATION (BUS PURCHASES) FOR 2008-09 | | | | | 0.00 |
| 39 | TOTAL OTHER SUBSIDIZABLE COSTS | | | | | 176,059.36 |
| 40 | TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39) | | | | | 815,462.81 |

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 2008-09 - ISLESBORO | | | | 0.00 |
| 43A | APPROVED LEASE PURCHASES FOR 2008-09 - ISLESBORO | | | | 0.00 |
| 44 | INSURED VALUE FACTOR FOR 2007-08 - ISLESBORO | | | | 0.00 |
| 47 | TOTAL DEBT SERVICE ALLOCATION | | | | 0.00 |
| 48 | TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47) | | | | 815,462.81 |

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| D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION | | | | | TOTAL ALLOCATION | LOCAL CONTRIBUTION | | | | |
|--|--------------------------|---------|---------------------------|-----------------------|----------------------|-----------------------|--------------------|-----------------------|---------|-------|
| ----- | | | | | | | | | | |
| | AVG. CAL. YEAR PUPILS | 100.00% | OPERATING ALLOCATION | + | DEBT ALLOCATION | = | TOWN ALLOCATION | | | |
| ISLESBORO | 74.5 | | 815,462.81 | | 0.00 | | 815,462.81 | | | |
| TOTAL | 74.5 | | | | | | 815,462.81 | | | |
| ----- | | | | | | | | | | |
| | | | 2008 STATE VALUATION X | MILL EXPECTATION = | TOWN CONTRIBUTION | OR | TOWN ALLOCATION | LOCAL CONTRIBUTION | 100.00% | 1.37M |
| ISLESBORO | | | 595,700,000 | 6.690 | 3,985,233.00 | | 815,462.81 | 815,462.81 | 100.00% | 1.37M |
| TOTAL | | | 595,700,000 | | 3,985,233.00 | | 815,462.81 | 815,462.81 | 100.00% | 1.37M |

| E. TOTALS AND ADJUSTMENTS | | | | | TOTAL ALLOCATION | LOCAL CONTRIBUTION | STATE CONTRIBUTION | |
|---------------------------|--|--|--|--|---------------------|-------------------------|-----------------------|-----------|
| ----- | | | | | | | | |
| 49 | TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS | | | | | 815,462.81 | 815,462.81 | 0.00 |
| 49B | ADJUSTMENT FOR 40% OF SPECIAL EDUCATION COSTS | | | | | | 38,884.87- | 38,884.87 |
| 50 | ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS | | | | | 815,462.81 | 776,577.94 | 38,884.87 |
| 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 | | | | | | | 4,860.61 |
| 60 | A D J U S T E D S T A T E C O N T R I B U T I O N | | | | | | | 34,024.26 |
| 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 % = 95.83% | STATE SHARE % = 4.17% | |
| 63 | FYI: 100% E.P.S. TOTAL ALLOCATION | | | | | 835,238.18 | | |

| ===== | | | | | | | |
|---|--|---------------------|-----------------------|---------|-------|--|--|
| ***** WARRANT ARTICLE ***** | | | | | | | |
| F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN | | TOTAL ALLOCATION | LOCAL CONTRIBUTION | PERCENT | MILLS | | |

ISLESBORO

815,462.81

776,577.94 100.00%

1.30

TOTAL

815,462.81

776,577.94 100.00%

1.30

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 | 2,835.35 | 3,645.45 | 0.00 | 0.00 |
| August | 2,835.35 | 3,645.45 | 0.00 | 0.00 |
| September | 2,835.35 | 0.00 | 0.00 | 0.00 |
| October | 2,835.35 | 7,290.90 | 0.00 | 0.00 |
| November | 2,835.35 | 3,645.46 | 0.00 | 0.00 |
| December | 2,835.35 | 3,645.46 | 0.00 | 0.00 |
| Janurary | 2,835.35 | 3,645.46 | 0.00 | 0.00 |
| February | 2,835.35 | 1,701.21 | 0.00 | 0.00 |
| March | 2,835.35 | 1,701.21 | 0.00 | 0.00 |
| April | 2,835.35 | 1,701.22 | 0.00 | 0.00 |
| May | 2,835.35 | 1,701.22 | 0.00 | 0.00 |
| June | 2,835.41 | 1,701.22 | 0.00 | 0.00 |
| Total | 34,024.26 | 34,024.26 | 0.00 | 0.00 |