

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

ISLESBORO

2011-12

211 - 237

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2010)	24	28	52	32	84
10 ATTENDING PUPILS (OCTOBER 2010)	28	31	59	31	90
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2010	26.0	29.5	55.5 (64%)	31.5 (36%)	87.0

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	1.5 (17:1)	1.8 (16:1)	2.1 (15:1)	=	5.4 /	13.0 =	=	.42 X	663,111 =	=	178,244	100,263
B. GUIDANCE	0.1 (350:1)	0.1 (350:1)	0.1 (250:1)	=	0.3 /	1.0 =	=	.30 X	58,716 =	=	11,274	6,341
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)	0.3 (100:1)	0.1 (250:1)	=	0.7 /	0.0 =	=	.70 X	0 =	=	5,919	3,329
F. LIBRARY TECHS	0.1 (500:1)	0.1 (500:1)	0.1 (500:1)	=	0.3 /	1.0 =	=	.30 X	21,549 =	=	4,138	2,327
G. CLERICAL	0.1 (200:1)	0.1 (200:1)	0.2 (200:1)	=	0.4 /	2.0 =	=	.20 X	56,804 =	=	7,271	4,090
H. SCHOOL ADMIN.	0.1 (305:1)	0.1 (305:1)	0.1 (315:1)	=	0.3 /	1.0 =	=	.30 X	68,772 =	=	13,204	7,428

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	37	37	2,054	1,166
B. Supplies and Equipment	342	473	18,981	14,900
C. Professional Development	58	58	3,219	1,827
D. Instructional Leadership Support	24	24	1,332	756
E. Co- and Extra-Curricular Student	34	113	1,887	3,560
F. System Administration/Support	218	218	12,099	6,867
G. Operations & Maintenance	1,002	1,191	55,611	37,517

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	36,008	20,255
B. Education & Library Technicians	36.00%	3,621	2,036
C. Clerical	29.00%	2,109	1,186
D. School Administrators	14.00%	1,849	1,040

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.01)	2,656	1,494
16 Adjustment for Title I Revenues	-5,490	-3,088

17 TOTALS	355,986	213,294
18 E.P.S. RATES	6,414	6,771

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A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	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		
	APRIL 2010	44.0	26.0	70.0		
	OCTOBER 2010	48.0	21.0	69.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	46.0 +	0.33	X	6,414.00	= 297,160.62
	9-12 PUPILS	23.5 +	2.16	X	6,771.00	= 173,743.86
	ADULT EDUC. COURSES AT .1	0.0		X	6,771.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	6,414.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	6,771.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .4375	20.1	X .15	X	6,414.00	= 19,338.21
	9-12 DISADVANTAGED @ .4375	10.3	X .15	X	6,771.00	= 10,461.20
	K-8 LIMITED ENGLISH PROF.	1.0	X .700	X	6,414.00	= 4,489.80
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	6,771.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	46.0		X	43.00	= 1,978.00
	9-12 STUDENT ASSESSMENT	23.5		X	43.00	= 1,010.50
	K-8 TECHNOLOGY RESOURCES	46.0		X	97.00	= 4,462.00
	9-12 TECHNOLOGY RESOURCES	23.5		X	293.00	= 6,885.50
	K-2 PUPILS	13.5	X .10	X	6,414.00	= 8,658.90
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 66,953.20
	9-12 SMALL SCHOOL ADJUSTMENT					= 50,119.37
	OPERATING ALLOCATION					645,261.16
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					625,903.32
30	ADJUSTED TOTAL OPERATING ALLOCATION					625,903.32

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2009-10	0.00	X	101.60%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					106,774.36
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2009-10	44,668.10	X	101.60%	=	45,382.79
35	TRANSPORTATION - EPS ALLOCATION					46,026.51
36	TRANSPORTATION (BUS PURCHASES) FOR 2010-11					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					198,183.66
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					824,086.98

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 2010-11 - ISLESBORO				0.00
43A	APPROVED LEASE PURCHASES FOR 2010-11 - ISLESBORO				0.00
44	INSURED VALUE FACTOR FOR 2009-10 - ISLESBORO				0.00
47	TOTAL DEBT SERVICE ALLOCATION				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				824,086.98

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION	TOTAL ALLOCATION	LOCAL CONTRIBUTION
ISLESBORO		
AVG. CAL. YEAR PUPILS		
69.5 100.00%		
OPERATING ALLOCATION		
824,086.98		
+ DEBT ALLOCATION		
0.00		
= TOWN ALLOCATION		
824,086.98		
TOTAL		
69.5		
	824,086.98	

ISLESBORO	2010 STATE VALUATION	X MILL EXPECTATION	= TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
	667,800,000	7.470	4,988,466.00		824,086.98	824,086.98	100.00%	1.23M
TOTAL	667,800,000		4,988,466.00		824,086.98	824,086.98	100.00%	1.23M

E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	824,086.98	824,086.98	0.00
49B ADJUSTMENT FOR 30% OF SPECIAL EDUCATION COSTS		32,032.31-	32,032.31
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	824,086.98	792,054.67	32,032.31
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
59E LESS MAINECARE SEED			0.00
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			32,032.31
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 % = 96.11%	STATE SHARE % = 3.89%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	843,444.82		

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

ISLESBORO

824,086.98

792,054.67 100.00%

1.19

TOTAL

824,086.98

792,054.67 100.00%

1.19

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	2,669.35	2,669.35	0.00	0.00
August	2,669.35	2,669.36	0.00	0.00
September	2,669.35	2,669.36	0.00	0.00
October	2,669.35	2,669.36	0.00	0.00
November	2,669.35	2,669.36	0.00	0.00
December	2,669.35	2,669.36	0.00	0.00
Janurary	2,669.35	2,669.36	0.00	0.00
February	2,669.35	2,669.36	0.00	0.00
March	2,669.35	2,669.36	0.00	0.00
April	2,669.35	2,669.36	0.00	0.00
May	2,669.35	2,669.36	0.00	0.00
June	2,669.46	2,669.36	0.00	0.00
Total	32,032.31	32,032.31	0.00	0.00