

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

ISLESBORO

2006-07

211 - 237

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2005	32.5	26.0	58.5 (67%)	28.5 (33%)	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	1.9 (17:1)	1.6 (16:1)	1.9 (15:1)	=	5.4 /	12.5 =	.43 X	549,675 =	158,361	77,999
B. GUIDANCE	0.1 (350:1)	0.1 (350:1)	0.1 (250:1)	=	0.3 /	0.6 =	.50 X	28,878 =	9,674	4,765
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 =	5,542	2,730
F. LIBRARY TECHS	0.1 (500:1)	0.1 (500:1)	0.1 (500:1)	=	0.3 /	0.7 =	.43 X	13,430 =	3,869	1,906
G. CLERICAL	0.2 (200:1)	0.1 (200:1)	0.1 (200:1)	=	0.4 /	2.0 =	.20 X	47,586 =	6,376	3,141
H. SCHOOL ADMIN.	0.1 (305:1)	0.1 (305:1)	0.1 (315:1)	=	0.3 /	1.0 =	.30 X	61,340 =	12,329	6,073

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	32	32	1,872	912
B. Supplies and Equipment	302	418	17,667	11,913
C. Professional Development	51	51	2,984	1,454
D. Instructional Leadership Support	20	20	1,170	570
E. Co- and Extra-Curricular Student	29	99	1,697	2,822
F. System Administration/Support	349	346	20,417	9,861
G. Operations & Maintenance	929	1,104	54,347	31,464

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	31,927	15,725
B. Education & Library Technicians	36.00%	3,388	1,669
C. Clerical	29.00%	1,849	911
D. School Administrators	14.00%	1,726	850

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.01)	2,369	1,166
16 Adjustment for Title I Revenues	0	0

17 TOTALS	337,564	175,931
18 E.P.S. RATES	5,770	6,173

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A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2003	62.0	26.0	88.0		
	OCTOBER 2003	53.0	20.0	73.0		
	APRIL 2004	52.0	20.0	72.0		
	OCTOBER 2004	52.0	21.0	73.0		
	APRIL 2005	54.0	21.0	75.0		
	OCTOBER 2005	54.0	26.0	80.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X	SAU EPS RATES	
	K-8 PUPILS	54.0 +	0.50	X	5,770.00	= 314,465.00
	9-12 PUPILS	23.5 +	0.00	X	6,173.00	= 145,065.50
	ADULT EDUC. COURSES AT .1	0.0		X	6,173.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,770.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	6,173.00	= 0.00
WEIGHTED COUNTS	PUPILS	WEIGHTS	X			
	K-8 DISADVANTAGED @ .2209	11.9	X .15	X	5,770.00	= 10,299.45
	9-12 DISADVANTAGED @ .2209	5.2	X .15	X	6,173.00	= 4,814.94
	K-8 LIMITED ENGLISH PROF.	0.0	X .500	X	5,770.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .500	X	6,173.00	= 0.00
TARGETED FUNDS	PUPILS	WEIGHTS	X			
	K-8 STUDENT ASSESSMENT	54.0		X	79.00	= 4,266.00
	9-12 STUDENT ASSESSMENT	23.5		X	79.00	= 1,856.50
	K-8 TECHNOLOGY RESOURCES	54.0		X	85.00	= 4,590.00
	9-12 TECHNOLOGY RESOURCES	23.5		X	258.00	= 6,063.00
	K-2 PUPILS	16.5	X .10	X	5,770.00	= 9,520.50
ISOLATED SMALL SCHOOL ADJUSTMENT						
	K-8 SMALL SCHOOL ADJUSTMENT					= 78,446.26
	9-12 SMALL SCHOOL ADJUSTMENT					= 41,989.56
OPERATING ALLOCATION						621,376.71
OPERATING ALLOCATION WITH EPS TRANSITION AT 90.00 %						559,239.03
30	ADJUSTED TOTAL OPERATING ALLOCATION					559,239.03

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2004-05	0.00	X	102.40%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					89,739.50
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2004-05	23,338.95	X	102.40%	=	23,899.08
35	TRANSPORTATION - EPS ALLOCATION					42,166.91
36	TRANSPORTATION (BUS PURCHASES) FOR 2005-06					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					155,805.49
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					715,044.52

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 2005-06				0.00
43A	APPROVED LEASE PURCHASES FOR 2005-06				0.00
44	INSURED VALUE FACTOR FOR 2004-05				0.00
47	TOTAL DEBT SERVICE ALLOCATION				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				715,044.52

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

						TOTAL ALLOCATION	LOCAL CONTRIBUTION		
ISLESBORO	AVG. CAL. YEAR PUPILS	2005 STATE VALUATION	MILL EXPECTATION	LOCAL CONTRIBUTION	OR				
	77.5 100.00%	394,800,000	7.60	3,000,480.00		715,044.52	715,044.52	100.00%	1.81M
TOTAL	77.5	394,800,000		3,000,480.00		715,044.52	715,044.52	100.00%	1.81M

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
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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	715,044.52	715,044.52	0.00
49B ADJUSTMENT FOR 84% OF SPECIAL EDUCATION COSTS		75,381.18-	75,381.18
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	715,044.52	639,663.34	75,381.18
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
57 LESS ADJUSTMENT FOR LAPTOP AGREEMENT			0.00
58E TRANSITION ADJUSTMENTS PER CHAPTER 519 PART AAAA-11 (TIER 2) AND AAAA-22 & 23			0.00
58F EPS TRANSITION ADJUSTMENT PER 20-A MRSA SECTION 15686 AND SUB-SEC. 2 TIER 1			0.00
59A MINIMUM TEACHER SALARY ADJUSTMENT			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			75,381.18
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 % = 89.46% STATE SHARE % = 10.54%			
63 FYI: 100% E.P.S. TOTAL ALLOCATION	777,182.20		

F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN	MSE ADJ. LINE 49D	TOTAL ALLOCATION	LOCAL CONTRIBUTION	PERCENT	MILLS
ISLESBORO		715,044.52	639,663.34	100.00%	1.62
TOTAL		715,044.52	639,663.34	100.00%	1.62