

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

ISLESBORO

2008-09

211 - 237

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2007)	33	22	55	30	85
10 ATTENDING PUPILS (OCTOBER 2007)	31	19	50	28	78
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2007	32.0	20.5	52.5 (64%)	29.0 (36%)	81.5

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	1.9 (17:1)	1.3 (16:1)	1.9 (15:1)	=	5.1 /	12.5 =	=	.41 X	594,874 =	=	156,095	87,803
B. GUIDANCE	0.1 (350:1)	0.1 (350:1)	0.1 (250:1)	=	0.3 /	0.6 =	=	.50 X	30,731 =	=	9,834	5,532
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 =	=	4,734	2,663
F. LIBRARY TECHS	0.1 (500:1)	0.0 (500:1)	0.1 (500:1)	=	0.2 /	1.3 =	=	.15 X	21,371 =	=	2,052	1,154
G. CLERICAL	0.2 (200:1)	0.1 (200:1)	0.1 (200:1)	=	0.4 /	2.0 =	=	.20 X	55,110 =	=	7,054	3,968
H. SCHOOL ADMIN.	0.1 (305:1)	0.1 (305:1)	0.1 (315:1)	=	0.3 /	0.8 =	=	.38 X	51,342 =	=	12,486	7,024

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	34	34	1,785	986
B. Supplies and Equipment	320	442	16,800	12,818
C. Professional Development	54	54	2,835	1,566
D. Instructional Leadership Support	22	22	1,155	638
E. Co- and Extra-Curricular Student	31	105	1,628	3,045
F. System Administration/Support	204	204	10,710	5,916
G. Operations & Maintenance	935	1,111	49,088	32,219

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	31,527	17,734
B. Education & Library Technicians	36.00%	2,443	1,374
C. Clerical	29.00%	2,046	1,151
D. School Administrators	14.00%	1,748	983

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.01)	2,318	1,303
16 Adjustment for Title I Revenues	-2,180	-1,226

17 TOTALS	314,157	186,651
18 E.P.S. RATES	5,984	6,436

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2008-09

211 - 237

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2005	54.0	21.0	75.0		
	OCTOBER 2005	54.0	26.0	80.0		
	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		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	47.5 +	3.50	X	5,984.00	= 305,184.00
	9-12 PUPILS	26.0 +	0.00	X	6,436.00	= 167,336.00
	ADULT EDUC. COURSES AT .1	0.0		X	6,436.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	1.000		X	5,984.00	= 5,984.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	6,436.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .1957	9.3	X .15	X	5,984.00	= 8,347.68
	9-12 DISADVANTAGED @ .1957	5.1	X .15	X	6,436.00	= 4,923.54
	K-8 LIMITED ENGLISH PROF.	2.0	X .700	X	5,984.00	= 8,377.60
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	6,436.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	47.5		X	40.00	= 1,900.00
	9-12 STUDENT ASSESSMENT	26.0		X	40.00	= 1,040.00
	K-8 TECHNOLOGY RESOURCES	47.5		X	90.00	= 4,275.00
	9-12 TECHNOLOGY RESOURCES	26.0		X	273.00	= 7,098.00
	K-2 PUPILS	10.0	X .10	X	5,984.00	= 5,984.00
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 79,082.12
	9-12 SMALL SCHOOL ADJUSTMENT					= 40,632.07
	OPERATING ALLOCATION					640,164.01
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					620,959.08
30	ADJUSTED TOTAL OPERATING ALLOCATION					620,959.08

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2008-09

211 - 237

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2006-07	0.00	X	102.90%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					84,862.61
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2006-07	25,576.27	X	102.90%	=	26,317.98
35	TRANSPORTATION - EPS ALLOCATION					42,415.65
36	TRANSPORTATION (BUS PURCHASES) FOR 2007-08					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					153,596.24
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					774,555.32

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 2007-08 - ISLESBORO				0.00
43A	APPROVED LEASE PURCHASES FOR 2007-08 - ISLESBORO				0.00
44	INSURED VALUE FACTOR FOR 2006-07 - ISLESBORO				0.00
47	TOTAL DEBT SERVICE ALLOCATION				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				774,555.32

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2008-09

211 - 237

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION	TOTAL ALLOCATION	LOCAL CONTRIBUTION
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ISLESBORO	AVG. CAL. YEAR PUPILS 73.5 100.00%	OPERATING ALLOCATION 774,555.32	+	DEBT ALLOCATION 0.00	=	TOWN ALLOCATION 774,555.32
TOTAL	73.5					774,555.32

ISLESBORO	2007 STATE VALUATION 615,200,000	MILL EXPECTATION 6.790	X	TOWN CONTRIBUTION 4,177,208.00	=	OR TOWN ALLOCATION 774,555.32	774,555.32	100.00%	1.26M
TOTAL	615,200,000			4,177,208.00		774,555.32	774,555.32	100.00%	1.26M

E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
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49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	774,555.32	774,555.32	0.00
49B ADJUSTMENT FOR 45% OF SPECIAL EDUCATION COSTS		38,188.17-	38,188.17
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	774,555.32	736,367.15	38,188.17
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
60 ADJUSTED STATE CONTRIBUTION			38,188.17
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 % = 95.07%	STATE SHARE % = 4.93%	
63 FYI: 100% E.P.S. TOTAL ALLOCATION	793,760.25		

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

ISLESBORO

774,555.32

736,367.15 100.00%

1.20

TOTAL

774,555.32

736,367.15 100.00%

1.20

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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2008-09

211 - 237

SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	3,182.34	3,535.94	0.00	0.00
August	3,182.34	3,535.94	0.00	0.00
September	3,182.34	3,535.94	0.00	0.00
October	3,182.34	3,535.94	0.00	0.00
November	3,182.34	3,535.94	0.00	0.00
December	3,182.34	3,535.94	0.00	0.00
Janurary	3,182.34	3,535.94	0.00	0.00
February	3,182.34	2,687.31	0.00	0.00
March	3,182.34	2,687.32	0.00	0.00
April	3,182.34	2,687.32	0.00	0.00
May	3,182.34	2,687.32	0.00	0.00
June	3,182.43	2,687.32	0.00	0.00
Total	38,188.17	38,188.17	0.00	0.00