

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

ISLE AU HAUT

2009-10

210 - 076

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2008)	4	3	7	0	7
10 ATTENDING PUPILS (OCTOBER 2008)	5	3	8	0	8
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2008	4.5	3.0	7.5 (100%)	0.0 ( 0%)	7.5

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	0.3 (17:1)	0.2 (16:1)	0.0 (15:1)	=	0.5	/	1.4	=	.36 X	79,792	=	28,725	0
B. GUIDANCE	0.0 (350:1)	0.0 (350:1)	0.0 (250:1)	=	0.0	/	0.0	=	.00 X	0	=	0	0
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	0.0 (100:1)	0.0 (100:1)	0.0 (250:1)	=	0.0	/	1.0	=	.00 X	15,707	=	0	0
F. LIBRARY TECHS	0.0 (500:1)	0.0 (500:1)	0.0 (500:1)	=	0.0	/	0.0	=	.00 X	0	=	0	0
G. CLERICAL	0.0 (200:1)	0.0 (200:1)	0.0 (200:1)	=	0.0	/	0.0	=	.00 X	0	=	0	0
H. SCHOOL ADMIN.	0.0 (305:1)	0.0 (305:1)	0.0 (315:1)	=	0.0	/	0.0	=	.00 X	0	=	0	0

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	35	35	263	0
B. Supplies and Equipment	329	455	2,468	0
C. Professional Development	56	56	420	0
D. Instructional Leadership Support	23	23	173	0
E. Co- and Extra-Curricular Student	32	108	240	0
F. System Administration/Support	210	210	1,575	0
G. Operations & Maintenance	962	1,143	7,215	0

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	5,458	0
B. Education & Library Technicians	36.00%	0	0
C. Clerical	29.00%	0	0
D. School Administrators	14.00%	0	0

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.95)	-1,722	0
16 Adjustment for Title I Revenues	0	0

17 TOTALS	44,814	0
18 E.P.S. RATES	5,975	6,355

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## A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2006	9.0	2.0	11.0		
	OCTOBER 2006	5.0	4.0	9.0		
	APRIL 2007	6.0	4.0	10.0		
	OCTOBER 2007	7.0	4.0	11.0		
	APRIL 2008	7.0	6.0	13.0		
	OCTOBER 2008	8.0	4.0	12.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	7.5 +	0.00	X	5,975.00	= 44,812.50
	9-12 PUPILS	5.0 +	0.00	X	6,355.00	= 31,775.00
	ADULT EDUC. COURSES AT .1	0.0		X	6,355.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,975.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	6,355.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .0000	0.0	X .15	X	5,975.00	= 0.00
	9-12 DISADVANTAGED @ .0000	0.0	X .15	X	6,355.00	= 0.00
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	5,975.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	6,355.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	7.5		X	41.00	= 307.50
	9-12 STUDENT ASSESSMENT	5.0		X	41.00	= 205.00
	K-8 TECHNOLOGY RESOURCES	7.5		X	93.00	= 697.50
	9-12 TECHNOLOGY RESOURCES	5.0		X	281.00	= 1,405.00
	K-2 PUPILS	3.0	X .10	X	5,975.00	= 1,792.50
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 7,065.36
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					88,060.36
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					85,418.54
30	ADJUSTED TOTAL OPERATING ALLOCATION					85,418.54

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B. OTHER SUBSIDIZABLE COSTS

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31	GIFTED & TALENTED EXPENDITURES FOR 2007-08	0.00	X	102.90%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					38,937.17
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2007-08	0.00	X	102.90%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					28,114.52
36	TRANSPORTATION (BUS PURCHASES) FOR 2008-09					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					67,051.69
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					152,470.23

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 2008-09 - ISLE AU HAUT				0.00
43A	APPROVED LEASE PURCHASES FOR 2008-09 - ISLE AU HAUT				0.00
44	INSURED VALUE FACTOR FOR 2007-08 - ISLE AU HAUT				268.51
47	TOTAL DEBT SERVICE ALLOCATION				268.51
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				152,738.74

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION				TOTAL ALLOCATION	LOCAL CONTRIBUTION
ISLE AU HAUT	AVG. CAL. YEAR PUPILS	OPERATING ALLOCATION	DEBT ALLOCATION	TOWN ALLOCATION	
	12.5 100.00%	152,738.74	0.00	152,738.74	
TOTAL	12.5			152,738.74	

ISLE AU HAUT	2008 STATE VALUATION	MILL EXPECTATION	TOWN CONTRIBUTION	TOWN ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
	77,950,000	6.690	521,485.50	152,738.74	152,738.74	100.00% 1.96M
TOTAL	77,950,000		521,485.50	152,738.74	152,738.74	100.00% 1.96M

E. TOTALS AND ADJUSTMENTS			TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS		152,738.74	152,738.74	0.00
49B	ADJUSTMENT FOR 40% OF SPECIAL EDUCATION COSTS			15,574.87-	15,574.87
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS		152,738.74	137,163.87	15,574.87
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				1,946.86
60	ADJUSTED STATE CONTRIBUTION				13,628.01
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 % = 91.08%	STATE SHARE % = 8.92%		
63	FYI: 100% E.P.S. TOTAL ALLOCATION		155,380.56		

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

F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN	TOTAL ALLOCATION	LOCAL CONTRIBUTION	PERCENT	MILLS
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ISLE AU HAUT

152,738.74

137,163.87 100.00%

1.76

TOTAL

152,738.74

137,163.87 100.00%

1.76

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 &amp; YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	1,135.66	1,460.14	0.00	0.00
August	1,135.66	1,460.14	0.00	0.00
September	1,135.66	1,460.14	0.00	0.00
October	1,135.66	1,460.14	0.00	0.00
November	1,135.66	1,460.14	0.00	0.00
December	1,135.66	1,460.14	0.00	0.00
Janurary	1,135.66	1,460.14	0.00	0.00
February	1,135.66	681.40	0.00	0.00
March	1,135.66	681.40	0.00	0.00
April	1,135.66	681.41	0.00	0.00
May	1,135.66	681.41	0.00	0.00
June	1,135.75	681.41	0.00	0.00
Total	13,628.01	13,628.01	0.00	0.00