

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

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

CHEBEAGUE ISLAND

2010-11

499 - 385

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2009)	24	0	24	0	24
10 ATTENDING PUPILS (OCTOBER 2009)	19	0	19	0	19
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2009	21.5	0.0	21.5 (100%)	0.0 (0%)	21.5

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	1.3 (17:1)	0.0 (16:1)	0.0 (15:1)	=	1.3 /	3.2 =	=	.41 X	144,916 =	=	59,416	0
B. GUIDANCE	0.1 (350:1)	0.0 (350:1)	0.0 (250:1)	=	0.1 /	0.0 =	=	.10 X	0 =	=	3,141	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	0.2 (100:1)	0.0 (100:1)	0.0 (250:1)	=	0.2 /	2.0 =	=	.10 X	39,631 =	=	3,963	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	0.1 (200:1)	0.0 (200:1)	0.0 (200:1)	=	0.1 /	0.7 =	=	.14 X	20,344 =	=	2,848	0
H. SCHOOL ADMIN.	0.1 (305:1)	0.0 (305:1)	0.0 (315:1)	=	0.1 /	0.4 =	=	.25 X	27,076 =	=	6,769	0

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	36	36	774	0
B. Supplies and Equipment	337	466	7,246	0
C. Professional Development	57	57	1,226	0
D. Instructional Leadership Support	24	24	516	0
E. Co- and Extra-Curricular Student	33	111	710	0
F. System Administration/Support	215	215	4,623	0
G. Operations & Maintenance	986	1,172	21,199	0

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	11,886	0
B. Education & Library Technicians	36.00%	1,427	0
C. Clerical	29.00%	826	0
D. School Administrators	14.00%	948	0

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.08)	7,359	0
16 Adjustment for Title I Revenues	0	0

17 TOTALS	134,877	0
18 E.P.S. RATES	6,273	7,435

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2007	31.0	10.0	41.0		
	OCTOBER 2007	34.0	11.0	45.0		
	APRIL 2008	34.0	10.0	44.0		
	OCTOBER 2008	37.0	8.0	45.0		
	APRIL 2009	38.0	8.0	46.0		
	OCTOBER 2009	27.0	11.0	38.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	32.5 +	1.00	X	6,273.00	= 210,145.50
	9-12 PUPILS	9.5 +	0.00	X	7,435.00	= 70,632.50
	ADULT EDUC. COURSES AT .1	0.0		X	7,435.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	6,273.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	7,435.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .2593	8.4	X .15	X	6,273.00	= 7,903.98
	9-12 DISADVANTAGED @ .2593	2.5	X .15	X	7,435.00	= 2,788.13
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	6,273.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	7,435.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	32.5		X	42.00	= 1,365.00
	9-12 STUDENT ASSESSMENT	9.5		X	42.00	= 399.00
	K-8 TECHNOLOGY RESOURCES	32.5		X	95.00	= 3,087.50
	9-12 TECHNOLOGY RESOURCES	9.5		X	288.00	= 2,736.00
	K-2 PUPILS	13.0	X .10	X	6,273.00	= 8,154.90
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 20,155.92
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					327,368.43
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					317,547.37
30	ADJUSTED TOTAL OPERATING ALLOCATION					317,547.37

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2008-09	0.00	X	102.50%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					71,540.21
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2008-09	0.00	X	102.50%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					73,385.10
36	TRANSPORTATION (BUS PURCHASES) FOR 2009-10					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					144,925.31
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					462,472.68

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	CHEBEAGUE I				
	11/01/10	SHARE OF SAD 51 WILSON SCH	40,512.29	3,117.80	43,630.09
	05/01/11	SHARE OF SAD 51 WILSON SCH	0.00	2,510.12	2,510.12
	10/15/10	SHARE OF SAD 51 NEW MS	96,187.00	28,649.87	124,836.87
	04/15/11	SHARE OF SAD 51 NEW MS	0.00	27,207.07	27,207.07
42	TOTAL PRINCIPAL & INTEREST		136,699.29	61,484.86	198,184.15
43	APPROVED LEASES FOR 2009-10 - CHEBEAGUE ISLAND				0.00
43A	APPROVED LEASE PURCHASES FOR 2009-10 - CHEBEAGUE ISLAND				0.00
44	INSURED VALUE FACTOR FOR 2008-09 - CHEBEAGUE ISLAND				0.00
47	TOTAL DEBT SERVICE ALLOCATION				198,184.15
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				660,656.83

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL. YEAR PUPILS	OPERATING ALLOCATION	DEBT ALLOCATION	TOWN ALLOCATION	TOTAL ALLOCATION	LOCAL CONTRIBUTION
CHEBEAGUE ISLAND	42.0 100.00%	660,656.83	0.00	660,656.83		
TOTAL	42.0			660,656.83		

	2009 STATE VALUATION X	MILL EXPECTATION	TOWN CONTRIBUTION	TOWN ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
CHEBEAGUE ISLAND	236,800,000	6.900	1,633,920.00	660,656.83	660,656.83	100.00% 2.79M
TOTAL	236,800,000		1,633,920.00	660,656.83	660,656.83	100.00% 2.79M

E. TOTALS AND ADJUSTMENTS

	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	660,656.83	660,656.83	0.00
49A ADJUSTMENT FOR DEBT SERVICE PER 20-A MRSA SECTION 15689 SUB-SECTION 2		131,880.15-	131,880.15
49B ADJUSTMENT FOR 35% OF SPECIAL EDUCATION COSTS		25,039.07-	25,039.07
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	660,656.83	503,737.61	156,919.22
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			7,154.02
60 ADJUSTED STATE CONTRIBUTION			149,765.20
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 % = 77.33%	STATE SHARE % = 22.67%	
63 FYI: 100% E.P.S. TOTAL ALLOCATION	670,477.89		

F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN

ALLOCATION CONTRIBUTION PERCENT MILLS

CHEBEAGUE ISLAND

660,656.83 503,737.61 100.00% 2.13

TOTAL

660,656.83 503,737.61 100.00% 2.13

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	0.00	0.00	12,480.43	12,480.43
August	0.00	0.00	12,480.43	12,480.43
September	0.00	0.00	12,480.43	12,480.43
October	0.00	0.00	12,480.43	12,480.43
November	0.00	0.00	12,480.43	12,480.43
December	0.00	0.00	12,480.43	12,480.43
Janurary	0.00	0.00	12,480.43	12,480.43
February	0.00	0.00	12,480.43	12,480.43
March	0.00	0.00	12,480.43	12,480.44
April	0.00	0.00	12,480.43	12,480.44
May	0.00	0.00	12,480.43	12,480.44
June	0.00	0.00	12,480.47	12,480.44
Total	0.00	0.00	149,765.20	149,765.20