

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

CHEBEAGUE ISLAND

2011-12

499 - 385

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2010)	19	0	19	0	19
10 ATTENDING PUPILS (OCTOBER 2010)	19	0	19	0	19
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2010	19.0	0.0	19.0 (100%)	0.0 ( 0%)	19.0

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	1.1 (17:1)	0.0 (16:1)	0.0 (15:1)	=	1.1 /	3.1 =	=	.35 X	135,334 =	=	47,367	0
B. GUIDANCE	0.1 (350:1)	0.0 (350:1)	0.0 (250:1)	=	0.1 /	0.0 =	=	.10 X	0 =	=	3,191	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	40,266 =	=	4,027	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	20,670 =	=	2,894	0
H. SCHOOL ADMIN.	0.1 (305:1)	0.0 (305:1)	0.0 (315:1)	=	0.1 /	0.4 =	=	.25 X	27,509 =	=	6,877	0

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	37	37	703	0
B. Supplies and Equipment	342	473	6,498	0
C. Professional Development	58	58	1,102	0
D. Instructional Leadership Support	24	24	456	0
E. Co- and Extra-Curricular Student	34	113	646	0
F. System Administration/Support	218	218	4,142	0
G. Operations & Maintenance	1,002	1,191	19,038	0

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	9,606	0
B. Education & Library Technicians	36.00%	1,450	0
C. Clerical	29.00%	839	0
D. School Administrators	14.00%	963	0

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.08)	6,233	0
16 Adjustment for Title I Revenues	0	0

17 TOTALS	116,032	0
18 E.P.S. RATES	6,107	7,588

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## A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	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		
	APRIL 2010	27.0	11.0	38.0		
	OCTOBER 2010	25.0	13.0	38.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	26.0 +	5.33	X	6,107.00	= 191,332.31
	9-12 PUPILS	12.0 +	0.00	X	7,588.00	= 91,056.00
	ADULT EDUC. COURSES AT .1	0.0		X	7,588.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	6,107.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	7,588.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .2000	5.2	X .15	X	6,107.00	= 4,763.46
	9-12 DISADVANTAGED @ .2000	2.4	X .15	X	7,588.00	= 2,731.68
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	6,107.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	7,588.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	26.0		X	43.00	= 1,118.00
	9-12 STUDENT ASSESSMENT	12.0		X	43.00	= 516.00
	K-8 TECHNOLOGY RESOURCES	26.0		X	97.00	= 2,522.00
	9-12 TECHNOLOGY RESOURCES	12.0		X	293.00	= 3,516.00
	K-2 PUPILS	10.5	X .10	X	6,107.00	= 6,412.35
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 22,305.15
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					326,272.95
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					316,484.76
30	ADJUSTED TOTAL OPERATING ALLOCATION					316,484.76

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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					87,179.73
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2009-10	0.00	X	101.60%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					84,204.74
36	TRANSPORTATION (BUS PURCHASES) FOR 2010-11					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					171,384.47
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					487,869.23

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
CHEBEAGUE I					
	11/01/11	SHARE OF SAD 51 WILSON SCH	37,179.38	2,435.25	39,614.63
	05/01/12	SHARE OF SAD 51 WILSON SCH	0.00	1,877.56	1,877.56
	10/15/11	SHARE OF SAD 51 NEW MS	93,318.00	26,395.55	119,713.55
	04/15/12	SHARE OF SAD 51 NEW MS	0.00	24,762.49	24,762.49
42	TOTAL PRINCIPAL & INTEREST		130,497.38	55,470.85	185,968.23
43	APPROVED LEASES FOR 2010-11 - CHEBEAGUE ISLAND				0.00
43A	APPROVED LEASE PURCHASES FOR 2010-11 - CHEBEAGUE ISLAND				0.00
44	INSURED VALUE FACTOR FOR 2009-10 - CHEBEAGUE ISLAND				0.00
47	TOTAL DEBT SERVICE ALLOCATION				185,968.23
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				673,837.46

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

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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	38.0 100.00%	673,837.46	0.00	673,837.46		
TOTAL	38.0			673,837.46		

	2010 STATE VALUATION	MILL EXPECTATION	TOWN CONTRIBUTION	TOWN ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
CHEBEAGUE ISLAND	223,750,000	7.470	1,671,412.50	673,837.46	673,837.46	100.00% 3.01M
TOTAL	223,750,000		1,671,412.50	673,837.46	673,837.46	100.00% 3.01M

E. TOTALS AND ADJUSTMENTS

	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	673,837.46	673,837.46	0.00
49A ADJUSTMENT FOR DEBT SERVICE PER 20-A MRS A SECTION 15689 SUB-SECTION 2		121,080.73-	121,080.73
49B ADJUSTMENT FOR 30% OF SPECIAL EDUCATION COSTS		26,153.92-	26,153.92
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	673,837.46	526,602.81	147,234.65
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 ADJUSTED STATE CONTRIBUTION			147,234.65
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 % = 78.15% STATE SHARE % = 21.85%			
63 FYI: 100% E.P.S. TOTAL ALLOCATION	683,625.65		

\*\*\*\*\* WARRANT ARTICLE \*\*\*\*\*  
TOTAL LOCAL

F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN	ALLOCATION	CONTRIBUTION	PERCENT	MILLS
CHEBEAGUE ISLAND	673,837.46	526,602.81	100.00%	2.35
TOTAL	673,837.46	526,602.81	100.00%	2.35

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	0.00	0.00	12,269.55	12,269.55
August	0.00	0.00	12,269.55	12,269.55
September	0.00	0.00	12,269.55	12,269.55
October	0.00	0.00	12,269.55	12,269.55
November	0.00	0.00	12,269.55	12,269.55
December	0.00	0.00	12,269.55	12,269.55
Janurary	0.00	0.00	12,269.55	12,269.55
February	0.00	0.00	12,269.55	12,269.56
March	0.00	0.00	12,269.55	12,269.56
April	0.00	0.00	12,269.55	12,269.56
May	0.00	0.00	12,269.55	12,269.56
June	0.00	0.00	12,269.60	12,269.56
Total	0.00	0.00	147,234.65	147,234.65