

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

ISLESBORO

2005-06

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 2004	31.5	26.5	58.0 ( 69%)	25.5 ( 31%)	83.5

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)	1.7 (16:1)	1.7 (15:1)	=	5.3 /	12.7 =	.42 X	527,863 =	152,974	68,728
B. GUIDANCE	0.1 (350:1)	0.1 (350:1)	0.1 (250:1)	=	0.3 /	0.6 =	.50 X	28,042 =	9,674	4,347
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 =	6,087	2,735
F. LIBRARY TECHS	0.1 (500:1)	0.1 (500:1)	0.1 (500:1)	=	0.3 /	0.9 =	.33 X	14,795 =	3,369	1,513
G. CLERICAL	0.2 (200:1)	0.1 (200:1)	0.1 (200:1)	=	0.4 /	1.9 =	.21 X	42,281 =	6,127	2,752
H. SCHOOL ADMIN.	0.1 (305:1)	0.1 (305:1)	0.1 (315:1)	=	0.3 /	1.0 =	.30 X	58,575 =	12,125	5,448

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	31	31	1,798	791
B. Supplies and Equipment	295	408	17,110	10,404
C. Professional Development	50	50	2,900	1,275
D. Instructional Leadership Support	20	20	1,160	510
E. Co- and Extra-Curricular Student	28	97	1,624	2,474
F. System Administration/Support	341	338	19,778	8,619
G. Operations & Maintenance	907	1,078	52,606	27,489

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	30,903	13,884
B. Education & Library Technicians	36.00%	3,404	1,529
C. Clerical	29.00%	1,777	798
D. School Administrators	14.00%	1,698	763

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.01)	2,299	1,032
16 Adjustment for Title I Revenues	0	0

17 TOTALS	327,413	155,091
18 E.P.S. RATES	5,645	6,082

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## A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2002	59.0	29.0	88.0		
	OCTOBER 2002	60.0	26.0	86.0		
	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		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	52.0 +	4.33	X	5,645.00	= 317,982.85
	9-12 PUPILS	20.5 +	3.16	X	6,082.00	= 143,900.12
	ADULT EDUC. COURSES AT .1	0.0		X	6,082.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,645.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	6,082.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .0854	4.4	X .15	X	5,645.00	= 3,725.70
	9-12 DISADVANTAGED @ .0854	1.8	X .15	X	6,082.00	= 1,642.14
	K-8 LIMITED ENGLISH PROF.	0.0	X .500	X	5,645.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .500	X	6,082.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	52.0		X	100.00	= 5,200.00
	9-12 STUDENT ASSESSMENT	20.5		X	100.00	= 2,050.00
	K-8 TECHNOLOGY RESOURCES	52.0		X	83.00	= 4,316.00
	9-12 TECHNOLOGY RESOURCES	20.5		X	252.00	= 5,166.00
	K-2 PUPILS	18.5	X .10	X	5,645.00	= 10,443.25
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 51,177.11
	9-12 SMALL SCHOOL ADJUSTMENT					= 30,312.10
	OPERATING ALLOCATION					575,915.27
	OPERATING ALLOCATION WITH EPS TRANSITION AT 84.00 %					483,768.82
30	ADJUSTED TOTAL OPERATING ALLOCATION					483,768.82

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2003-04	0.00	X	101.80%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					86,630.90
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2003-04	25,418.00	X	101.80%	=	25,875.52
35	TRANSPORTATION - EPS ALLOCATION					48,150.37
36	TRANSPORTATION (BUS PURCHASES) FOR 2004-05					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					160,656.79
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					644,425.61

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 2004-05				0.00
43A	APPROVED LEASE PURCHASES FOR 2004-05				0.00
44	INSURED VALUE FACTOR FOR 2003-04				0.00
47	TOTAL DEBT SERVICE ALLOCATION				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				644,425.61

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

						TOTAL ALLOCATION	LOCAL CONTRIBUTION					
ISLESBORO	AVG. CAL. YEAR PUPILS	100.00%	2004 STATE VALUATION	X	MILL EXPECTATION	=	LOCAL CONTRIBUTION	OR	TOTAL ALLOCATION	LOCAL CONTRIBUTION	100.00%	1.95M
	72.5		331,050,000		8.26		2,734,473.00		644,425.61	644,425.61		
TOTAL	72.5		331,050,000				2,734,473.00		644,425.61	644,425.61	100.00%	1.95M

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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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	644,425.61	644,425.61	0.00
49B ADJUSTMENT FOR 84% OF SPECIAL EDUCATION COSTS		72,769.96-	72,769.96
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	644,425.61	571,655.65	72,769.96
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
58A TRANSITION ADJUSTMENT			0.00
58B TRANSITION ADJUSTMENT (ENROLLMENT LESS 1,000)			0.00
58C TRANSITION ADJUSTMENT (ENROLLMENT 1,000 OR MORE)			0.00
58D TRANSITION ADJUSTMENT (SMALL ADMINISTRATIVE UNIT)			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			72,769.96
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 % = 88.71%	STATE SHARE % = 11.29%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	736,572.06		

F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN	MSE ADJ. LINE 49D	TOTAL ALLOCATION	LOCAL CONTRIBUTION	PERCENT	MILLS
ISLESBORO		644,425.61	571,655.65	100.00%	1.73
TOTAL		644,425.61	571,655.65	100.00%	1.73