

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

ISLE AU HAUT

2006-07

210 - 076

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2005	4.0	6.5	10.5 (100%)	0.0 ( 0%)	10.5

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	0.2 (17:1)	0.4 (16:1)	0.0 (15:1)	=	0.6 /	1.0 =	.60 X	52,256 =	31,354	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)	0.1 (100:1)	0.0 (250:1)	=	0.1 /	1.0 =	.10 X	15,154 =	1,515	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	32	32	336	0
B. Supplies and Equipment	302	418	3,171	0
C. Professional Development	51	51	536	0
D. Instructional Leadership Support	20	20	210	0
E. Co- and Extra-Curricular Student	29	99	305	0
F. System Administration/Support	349	346	3,665	0
G. Operations & Maintenance	929	1,104	9,755	0

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	5,957	0
B. Education & Library Technicians	36.00%	545	0
C. Clerical	29.00%	0	0
D. School Administrators	14.00%	0	0

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.95)	-1,985	0
16 Adjustment for Title I Revenues	0	0

17 TOTALS	55,363	0
18 E.P.S. RATES	5,273	6,010

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A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2003	9.0	3.0	12.0		
	OCTOBER 2003	9.0	2.0	11.0		
	APRIL 2004	9.0	2.0	11.0		
	OCTOBER 2004	10.0	2.0	12.0		
	APRIL 2005	9.0	2.0	11.0		
	OCTOBER 2005	12.0	2.0	14.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	10.5 +	0.00	X	5,273.00	= 55,366.50
	9-12 PUPILS	2.0 +	0.00	X	6,010.00	= 12,020.00
	ADULT EDUC. COURSES AT .1	0.0		X	6,010.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,273.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	6,010.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .0000	0.0	X .15	X	5,273.00	= 0.00
	9-12 DISADVANTAGED @ .0000	0.0	X .15	X	6,010.00	= 0.00
	K-8 LIMITED ENGLISH PROF.	0.0	X .500	X	5,273.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .500	X	6,010.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	10.5		X	79.00	= 829.50
	9-12 STUDENT ASSESSMENT	2.0		X	79.00	= 158.00
	K-8 TECHNOLOGY RESOURCES	10.5		X	85.00	= 892.50
	9-12 TECHNOLOGY RESOURCES	2.0		X	258.00	= 516.00
	K-2 PUPILS	1.0	X .10	X	5,273.00	= 527.30
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 7,702.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					78,011.80
	OPERATING ALLOCATION WITH EPS TRANSITION AT 90.00 %					70,210.62
30	ADJUSTED TOTAL OPERATING ALLOCATION					70,210.62

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2004-05	0.00	X	102.40%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					0.00
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2004-05	0.00	X	102.40%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					16,273.73
36	TRANSPORTATION (BUS PURCHASES) FOR 2005-06					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					16,273.73
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					86,484.35

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 2005-06				0.00
43A	APPROVED LEASE PURCHASES FOR 2005-06				0.00
44	INSURED VALUE FACTOR FOR 2004-05				1,366.30
47	TOTAL DEBT SERVICE ALLOCATION				1,366.30
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				87,850.65

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

						TOTAL ALLOCATION	LOCAL CONTRIBUTION		
ISLE AU HAUT	AVG. CAL. YEAR PUPILS	2005 STATE VALUATION	MILL EXPECTATION	LOCAL CONTRIBUTION	OR	87,850.65	87,850.65	100.00%	2.05M
	12.5 100.00%	42,750,000	7.60	324,900.00					
TOTAL	12.5	42,750,000		324,900.00		87,850.65	87,850.65	100.00%	2.05M

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	87,850.65	87,850.65	0.00
49C MINIMUM STATE ALLOCATION ADJUSTMENT		3,369.33-	3,369.33
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	87,850.65	84,481.32	3,369.33
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
58E TRANSITION ADJUSTMENTS PER CHAPTER 519 PART AAAA-11 (TIER 2) AND AAAA-22 & 23			0.00
58F EPS TRANSITION ADJUSTMENT PER 20-A M RSA SECTION 15686 AND SUB-SEC. 2 TIER 1			0.00
59A MINIMUM TEACHER SALARY ADJUSTMENT			0.00
60 ADJUSTED STATE CONTRIBUTION			3,369.33
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 % = 96.16% STATE SHARE % = 3.84%			
63 FYI: 100% E.P.S. TOTAL ALLOCATION	95,651.83		

F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN	MSE ADJ. LINE 49D	TOTAL ALLOCATION	LOCAL CONTRIBUTION	PERCENT	MILLS
ISLE AU HAUT		87,850.65	84,481.32	100.00%	1.98
TOTAL		87,850.65	84,481.32	100.00%	1.98