

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

ISLESBORO

2007-08

211 - 237

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2006)	32	21	53	28	81
10 ATTENDING PUPILS (OCTOBER 2006)	33	23	56	30	86
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2006	32.5	22.0	54.5 ( 65%)	29.0 ( 35%)	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)	1.4 (16:1)	1.9 (15:1)	=	5.2 /	12.5 =		.42 X	552,606 =		150,862	81,233
B. GUIDANCE	0.1 (350:1)	0.1 (350:1)	0.1 (250:1)	=	0.3 /	0.5 =		.60 X	24,859 =		9,695	5,220
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)	0.2 (100:1)	0.1 (250:1)	=	0.6 /	0.9 =		.67 X	10,783 =		4,696	2,529
F. LIBRARY TECHS	0.1 (500:1)	0.0 (500:1)	0.1 (500:1)	=	0.2 /	0.7 =		.29 X	12,780 =		2,409	1,297
G. CLERICAL	0.2 (200:1)	0.1 (200:1)	0.1 (200:1)	=	0.4 /	2.0 =		.20 X	51,289 =		6,668	3,590
H. SCHOOL ADMIN.	0.1 (305:1)	0.1 (305:1)	0.1 (315:1)	=	0.3 /	1.0 =		.30 X	62,368 =		12,162	6,548

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	33	33	1,799	957
B. Supplies and Equipment	311	430	16,950	12,470
C. Professional Development	52	52	2,834	1,508
D. Instructional Leadership Support	21	21	1,145	609
E. Co- and Extra-Curricular Student	30	102	1,635	2,958
F. System Administration/Support	359	356	19,566	10,324
G. Operations & Maintenance	956	1,136	52,102	32,944

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	30,506	16,426
B. Education & Library Technicians	36.00%	2,558	1,377
C. Clerical	29.00%	1,934	1,041
D. School Administrators	14.00%	1,703	917

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.01)	2,249	1,211
16 Adjustment for Title I Revenues	0	0

17 TOTALS	321,473	183,159
18 E.P.S. RATES	5,899	6,316

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## A. OPERATING COST ALLOCATIONS

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19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2004	52.0	20.0	72.0		
	OCTOBER 2004	52.0	21.0	73.0		
	APRIL 2005	54.0	21.0	75.0		
	OCTOBER 2005	54.0	26.0	80.0		
	APRIL 2006	53.0	28.0	81.0		
	OCTOBER 2006	50.0	27.0	77.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	51.5 +	1.00	X	5,899.00	= 309,697.50
	9-12 PUPILS	27.5 +	0.00	X	6,316.00	= 173,690.00
	ADULT EDUC. COURSES AT .1	0.0		X	6,316.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,899.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.250		X	6,316.00	= 1,579.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .2800	14.4	X .15	X	5,899.00	= 12,741.84
	9-12 DISADVANTAGED @ .2800	7.7	X .15	X	6,316.00	= 7,294.98
	K-8 LIMITED ENGLISH PROF.	0.0	X .500	X	5,899.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .500	X	6,316.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	51.5		X	40.00	= 2,060.00
	9-12 STUDENT ASSESSMENT	27.5		X	40.00	= 1,100.00
	K-8 TECHNOLOGY RESOURCES	51.5		X	87.00	= 4,480.50
	9-12 TECHNOLOGY RESOURCES	27.5		X	265.00	= 7,287.50
	K-2 PUPILS	12.5	X .10	X	5,899.00	= 7,373.75
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 81,111.16
	9-12 SMALL SCHOOL ADJUSTMENT					= 41,298.27
	OPERATING ALLOCATION					649,714.50
	OPERATING ALLOCATION WITH EPS TRANSITION AT 95.00 %					617,228.77
30	ADJUSTED TOTAL OPERATING ALLOCATION					617,228.77

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2005-06	0.00	X	102.90%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					107,222.06
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2005-06	21,802.00	X	102.90%	=	22,434.26
35	TRANSPORTATION - EPS ALLOCATION					43,389.75
36	TRANSPORTATION (BUS PURCHASES) FOR 2006-07					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					173,046.07
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					790,274.84

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 2006-07				0.00
43A	APPROVED LEASE PURCHASES FOR 2006-07				0.00
44	INSURED VALUE FACTOR FOR 2005-06				0.00
47	TOTAL DEBT SERVICE ALLOCATION				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				790,274.84

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

						TOTAL ALLOCATION	LOCAL CONTRIBUTION		
ISLESBORO	AVG. CAL. YEAR PUPILS	2006 STATE VALUATION	MILL EXPECTATION	LOCAL CONTRIBUTION	OR				
	79.0 100.00%	483,000,000	7.44	3,593,520.00		790,274.84	790,274.84	100.00%	1.64M
TOTAL	79.0	483,000,000		3,593,520.00		790,274.84	790,274.84	100.00%	1.64M

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D E P A R T M E N T O F E D U C A T I O N  
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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	790,274.84	790,274.84	0.00
49B ADJUSTMENT FOR 84% OF SPECIAL EDUCATION COSTS		90,066.53-	90,066.53
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	790,274.84	700,208.31	90,066.53
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
58F EPS TRANSITION ADJUSTMENT PER 20-A MRSA SECTION 15686			0.00
58G LIMITATION OF INCREASES ADJUSTMENT - 15%			3,378.17-
59A MINIMUM TEACHER SALARY ADJUSTMENT			753.00
59B REGIONALIZATION AND EFFICIENCY ASSISTANCE			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			87,441.36
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 % = 88.94%	STATE SHARE % = 11.06%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	822,760.57		

F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN	MSE ADJ. LINE 49D	TOTAL ALLOCATION	LOCAL CONTRIBUTION	PERCENT	MILLS
ISLESBORO		790,274.84	700,208.31	100.00%	1.45
TOTAL		790,274.84	700,208.31	100.00%	1.45