

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

DEER I-STON CSD

2005-06

913 - 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 2004	172.5	112.5	285.0 (62%)	172.5 (38%)	457.5

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	10.1 (17:1)	7.0 (16:1)	11.5 (15:1)	=	28.6 /	40.5 =	.71 X	1717,932 =	756,234	463,498
B. GUIDANCE	0.5 (350:1)	0.3 (350:1)	0.7 (250:1)	=	1.5 /	2.0 =	.75 X	65,700 =	30,551	18,724
C. LIBRARIANS	0.2 (800:1)	0.1 (800:1)	0.2 (800:1)	=	0.5 /	2.0 =	.25 X	93,742 =	14,530	8,906
D. HEALTH	0.2 (800:1)	0.1 (800:1)	0.2 (800:1)	=	0.5 /	0.8 =	.63 X	28,712 =	11,215	6,874
E. EDUCATION TECHS	1.7 (100:1)	1.1 (100:1)	0.7 (250:1)	=	3.5 /	3.2 =	1.09 X	42,951 =	29,027	17,790
F. LIBRARY TECHS	0.3 (500:1)	0.2 (500:1)	0.3 (500:1)	=	0.8 /	0.0 =	.80 X	0 =	6,251	3,831
G. CLERICAL	0.9 (200:1)	0.6 (200:1)	0.9 (200:1)	=	2.4 /	5.7 =	.42 X	128,781 =	33,535	20,553
H. SCHOOL ADMIN.	0.6 (305:1)	0.4 (305:1)	0.5 (315:1)	=	1.5 /	3.0 =	.50 X	179,629 =	55,685	34,130

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	31	31	8,835	5,348
B. Supplies and Equipment	295	408	84,075	70,380
C. Professional Development	50	50	14,250	8,625
D. Instructional Leadership Support	20	20	5,700	3,450
E. Co- and Extra-Curricular Student	28	97	7,980	16,733
F. System Administration/Support	341	338	97,185	58,305
G. Operations & Maintenance	907	1,078	258,495	185,955

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	154,381	94,620
B. Education & Library Technicians	36.00%	12,700	7,784
C. Clerical	29.00%	9,725	5,960
D. School Administrators	14.00%	7,796	4,778

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.95)	-56,523	-34,639
16 Adjustment for Title I Revenues	-54,897	-33,646

17 TOTALS	1486,729	967,957
18 E.P.S. RATES	5,217	5,611

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A. OPERATING COST ALLOCATIONS

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19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2002	333.0	172.0	505.0		
	OCTOBER 2002	313.0	169.0	482.0		
	APRIL 2003	308.0	165.0	473.0		
	OCTOBER 2003	297.0	162.0	459.0		
	APRIL 2004	294.0	160.0	454.0		
	OCTOBER 2004	278.0	151.0	429.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	286.0 +	17.83	X	5,217.00	= 1,585,081.11
	9-12 PUPILS	155.5 +	7.66	X	5,611.00	= 915,490.76
	ADULT EDUC. COURSES AT .1	0.7		X	5,611.00	= 3,927.70
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,217.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.250		X	5,611.00	= 1,402.75
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .4181	119.6	X .15	X	5,217.00	= 93,592.98
	9-12 DISADVANTAGED @ .4181	65.0	X .15	X	5,611.00	= 54,707.25
	K-8 LIMITED ENGLISH PROF.	0.0	X .500	X	5,217.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .500	X	5,611.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	286.0		X	100.00	= 28,600.00
	9-12 STUDENT ASSESSMENT	155.5		X	100.00	= 15,550.00
	K-8 TECHNOLOGY RESOURCES	286.0		X	83.00	= 23,738.00
	9-12 TECHNOLOGY RESOURCES	155.5		X	252.00	= 39,186.00
	K-2 PUPILS	72.0	X .10	X	5,217.00	= 37,562.40
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 82,492.59
	OPERATING ALLOCATION					2,881,331.54
	OPERATING ALLOCATION WITH EPS TRANSITION AT 84.00 %					2,420,318.49
30	ADJUSTED TOTAL OPERATING ALLOCATION					2,420,318.49

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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					669,750.86
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2003-04	80,460.90	X	101.80%	=	81,909.20
35	TRANSPORTATION - EPS ALLOCATION					186,856.64
36	TRANSPORTATION (BUS PURCHASES) FOR 2004-05					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					938,516.70
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					3,358,835.19

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE NAME OF PROJECT	PRINCIPAL		INTEREST		
	11/01/05 K-8 ELEM SCH-NEW	334,938.00		154,026.85		488,964.85
	05/01/06 K-8 ELEM SCH-NEW	0.00		146,102.04		146,102.04
42	TOTAL PRINCIPAL & INTEREST	334,938.00		300,128.89		635,066.89
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					635,066.89
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)					3,993,902.08

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL.	YEAR PUPILS	2004 STATE VALUATION	MILL EXPECTATION	LOCAL CONTRIBUTION	TOTAL ALLOCATION	LOCAL CONTRIBUTION		
DEER ISLE	283.5	64.21%	314,050,000	8.26	2,594,053.00	2,564,484.53	2,564,484.53	64.21%	8.17M
STONINGTON	158.0	35.79%	175,950,000	8.26	1,453,347.00	1,429,417.55	1,429,417.55	35.79%	8.12M
TOTAL	441.5		490,000,000		4,047,400.00	3,993,902.08	3,993,902.08	100.00%	8.15M

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	3,993,902.08	3,993,902.08	0.00
49A ADJUSTMENT FOR DEBT SERVICE PER 20-A MRSA SECTION 15689 SUB-SECTION 2		390,066.89-	390,066.89
49B ADJUSTMENT FOR 84% OF SPECIAL EDUCATION COSTS		172,523.83-	172,523.83
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	3,993,902.08	3,431,311.36	562,590.72
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			284,939.03
58B TRANSITION ADJUSTMENT (ENROLLMENT LESS 1,000)			42,376.49
58C TRANSITION ADJUSTMENT (ENROLLMENT 1,000 OR MORE)			0.00
58D TRANSITION ADJUSTMENT (SMALL ADMINISTRATIVE UNIT)			0.00
60 ADJUSTED STATE CONTRIBUTION			889,906.24
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 % = 77.72% STATE SHARE % = 22.28%			
63 FYI: 100% E.P.S. TOTAL ALLOCATION	4,454,915.13		

F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN	MSE ADJ. LINE 49D	TOTAL ALLOCATION	LOCAL CONTRIBUTION	PERCENT	MILLS
DEER ISLE		2,564,484.53	2,203,245.02	64.21%	7.02
STONINGTON		1,429,417.55	1,228,066.34	35.79%	6.98
TOTAL		3,993,902.08	3,431,311.36	100.00%	7.00