

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

DEER I-STON CSD

2006-07

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 2005	153.5	111.0	264.5 ( 61%)	170.0 ( 39%)	434.5

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	9.0 (17:1)	6.9 (16:1)	11.3 (15:1)	=	27.2 /	38.2 =	.71 X	1695,836 =	734,467	469,577
B. GUIDANCE	0.4 (350:1)	0.3 (350:1)	0.7 (250:1)	=	1.4 /	1.8 =	.78 X	60,892 =	28,973	18,523
C. LIBRARIANS	0.2 (800:1)	0.1 (800:1)	0.2 (800:1)	=	0.5 /	2.0 =	.25 X	96,536 =	14,722	9,412
D. HEALTH	0.2 (800:1)	0.1 (800:1)	0.2 (800:1)	=	0.5 /	1.3 =	.38 X	48,726 =	11,295	7,221
E. EDUCATION TECHS	1.5 (100:1)	1.1 (100:1)	0.7 (250:1)	=	3.3 /	2.0 =	1.65 X	30,726 =	30,926	19,772
F. LIBRARY TECHS	0.3 (500:1)	0.2 (500:1)	0.3 (500:1)	=	0.8 /	0.0 =	.80 X	0 =	6,174	3,948
G. CLERICAL	0.8 (200:1)	0.6 (200:1)	0.9 (200:1)	=	2.3 /	4.6 =	.50 X	111,077 =	33,879	21,660
H. SCHOOL ADMIN.	0.5 (305:1)	0.4 (305:1)	0.5 (315:1)	=	1.4 /	3.1 =	.45 X	193,083 =	53,001	33,886

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	32	32	8,464	5,440
B. Supplies and Equipment	302	418	79,879	71,060
C. Professional Development	51	51	13,490	8,670
D. Instructional Leadership Support	20	20	5,290	3,400
E. Co- and Extra-Curricular Student	29	99	7,671	16,830
F. System Administration/Support	349	346	92,311	58,820
G. Operations & Maintenance	929	1,104	245,721	187,680

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	149,997	95,899
B. Education & Library Technicians	36.00%	13,356	8,539
C. Clerical	29.00%	9,825	6,281
D. School Administrators	14.00%	7,420	4,744

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.95)	-55,124	-35,245
16 Adjustment for Title I Revenues	-54,383	-34,769

17 TOTALS	1437,352	981,347
18 E.P.S. RATES	5,434	5,773

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A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	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		
	APRIL 2005	271.0	145.0	416.0		
	OCTOBER 2005	266.0	156.0	422.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	268.5 +	17.16	X	5,434.00	= 1,552,276.44
	9-12 PUPILS	150.5 +	6.00	X	5,773.00	= 903,474.50
	ADULT EDUC. COURSES AT .1	0.3		X	5,773.00	= 1,731.90
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,434.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.250		X	5,773.00	= 1,443.25
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .4007	107.6	X .15	X	5,434.00	= 87,704.76
	9-12 DISADVANTAGED @ .4007	60.3	X .15	X	5,773.00	= 52,216.79
	K-8 LIMITED ENGLISH PROF.	0.0	X .500	X	5,434.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .500	X	5,773.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	268.5		X	79.00	= 21,211.50
	9-12 STUDENT ASSESSMENT	150.5		X	79.00	= 11,889.50
	K-8 TECHNOLOGY RESOURCES	268.5		X	85.00	= 22,822.50
	9-12 TECHNOLOGY RESOURCES	150.5		X	258.00	= 38,829.00
	K-2 PUPILS	67.0	X .10	X	5,434.00	= 36,407.80
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 98,660.43
	OPERATING ALLOCATION					2,828,668.37
	OPERATING ALLOCATION WITH EPS TRANSITION AT 90.00 %					2,545,801.53
30	ADJUSTED TOTAL OPERATING ALLOCATION					2,545,801.53

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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					695,964.19
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2004-05	75,134.15	X	102.40%	=	76,937.37
35	TRANSPORTATION - EPS ALLOCATION					173,628.46
36	TRANSPORTATION (BUS PURCHASES) FOR 2005-06					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					946,530.02
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					3,492,331.55

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE NAME OF PROJECT	PRINCIPAL	INTEREST		
	11/01/06 K-8 ELEM SCH-NEW	334,938.00	145,995.60		480,933.60
	05/01/07 K-8 ELEM SCH-NEW	0.00	138,061.85		138,061.85
42	TOTAL PRINCIPAL & INTEREST	334,938.00	284,057.45		618,995.45
43	APPROVED LEASES FOR 2005-06				0.00
43A	APPROVED LEASE PURCHASES FOR 2005-06				0.00
44	INSURED VALUE FACTOR FOR 2004-05				0.00
47	TOTAL DEBT SERVICE ALLOCATION				618,995.45
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				4,111,327.00

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL. YEAR PUPILS	2005 STATE VALUATION	MILL EXPECTATION	LOCAL CONTRIBUTION	TOTAL ALLOCATION OR	LOCAL CONTRIBUTION			
DEER ISLE	272.0	64.92%	370,600,000	7.60	2,816,560.00	2,669,073.49	2,669,073.49	64.92%	7.20M
STONINGTON	147.0	35.08%	203,800,000	7.60	1,548,880.00	1,442,253.51	1,442,253.51	35.08%	7.08M
TOTAL	419.0		574,400,000		4,365,440.00	4,111,327.00	4,111,327.00	100.00%	7.16M

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	4,111,327.00	4,111,327.00	0.00
49A ADJUSTMENT FOR DEBT SERVICE PER 20-A MRSA SECTION 15689 SUB-SECTION 2		331,795.45-	331,795.45
49B ADJUSTMENT FOR 84% OF SPECIAL EDUCATION COSTS		252,814.47-	252,814.47
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	4,111,327.00	3,526,717.08	584,609.92
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 MRSA SECTION 15686 AND SUB-SEC. 2 TIER 1			286,823.28
59A MINIMUM TEACHER SALARY ADJUSTMENT			0.00
60 ADJUSTED STATE CONTRIBUTION			871,433.20
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 % = 78.80% STATE SHARE % = 21.20%			
63 FYI: 100% E.P.S. TOTAL ALLOCATION	4,394,193.84		

F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN	MSE ADJ. LINE 49D	TOTAL ALLOCATION	LOCAL CONTRIBUTION	PERCENT	MILLS
DEER ISLE		2,669,073.49	2,289,544.73	64.92%	6.18
STONINGTON		1,442,253.51	1,237,172.35	35.08%	6.07
TOTAL		4,111,327.00	3,526,717.08	100.00%	6.14