

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

DEER I-STON CSD

2007-08

913 - 076

1. COMPUTATION OF E.P.S. RATES

| | K-5 | 6-8 | K-8 | 9-12 | TOTAL |
|---|-------|-------|--------------|--------------|-------|
| 9 ATTENDING PUPILS (APRIL 2006) | 157 | 108 | 265 | 177 | 442 |
| 10 ATTENDING PUPILS (OCTOBER 2006) | 151 | 108 | 259 | 176 | 435 |
| 11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2006 | 154.0 | 108.0 | 262.0 (60%) | 176.5 (40%) | 438.5 |

| 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 | 9.1 (17:1) | 6.8 (16:1) | 11.8 (15:1) | = | 27.7 / | 39.4 = | = | .70 X | 1761,022 = | = | 739,629 | 493,086 |
| B. GUIDANCE | 0.4 (350:1) | 0.3 (350:1) | 0.7 (250:1) | = | 1.4 / | 2.0 = | = | .70 X | 93,258 = | = | 39,169 | 26,112 |
| C. LIBRARIANS | 0.2 (800:1) | 0.1 (800:1) | 0.2 (800:1) | = | 0.5 / | 2.0 = | = | .25 X | 100,613 = | = | 15,092 | 10,061 |
| D. HEALTH | 0.2 (800:1) | 0.1 (800:1) | 0.2 (800:1) | = | 0.5 / | 1.3 = | = | .38 X | 52,892 = | = | 12,059 | 8,040 |
| E. EDUCATION TECHS | 1.5 (100:1) | 1.1 (100:1) | 0.7 (250:1) | = | 3.3 / | 1.9 = | = | 1.74 X | 28,697 = | = | 29,960 | 19,973 |
| F. LIBRARY TECHS | 0.3 (500:1) | 0.2 (500:1) | 0.4 (500:1) | = | 0.9 / | 0.0 = | = | .90 X | 0 = | = | 7,009 | 4,672 |
| G. CLERICAL | 0.8 (200:1) | 0.5 (200:1) | 0.9 (200:1) | = | 2.2 / | 4.7 = | = | .47 X | 123,502 = | = | 34,828 | 23,218 |
| H. SCHOOL ADMIN. | 0.5 (305:1) | 0.4 (305:1) | 0.6 (315:1) | = | 1.5 / | 3.1 = | = | .48 X | 196,885 = | = | 56,703 | 37,802 |

| 13 Other Support Costs (Per Pupil) | K-8 | 9-12 | Elementary | Secondary |
|-------------------------------------|-----|-------|------------|-----------|
| A. Substitute Teachers -1/2 Day | 33 | 33 | 8,646 | 5,825 |
| B. Supplies and Equipment | 311 | 430 | 81,482 | 75,895 |
| C. Professional Development | 52 | 52 | 13,624 | 9,178 |
| D. Instructional Leadership Support | 21 | 21 | 5,502 | 3,707 |
| E. Co- and Extra-Curricular Student | 30 | 102 | 7,860 | 18,003 |
| F. System Administration/Support | 359 | 356 | 94,058 | 62,834 |
| G. Operations & Maintenance | 956 | 1,136 | 250,472 | 200,504 |

| 14 Salary Benefits | Percentage | Elementary | Secondary |
|--|------------|------------|-----------|
| A. Teachers, Guidance, Librarians & Health | 19.00% | 153,130 | 102,087 |
| B. Education & Library Technicians | 36.00% | 13,309 | 8,872 |
| C. Clerical | 29.00% | 10,100 | 6,733 |
| D. School Administrators | 14.00% | 7,938 | 5,292 |

| | | |
|--|---------|---------|
| 15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.95) | -56,378 | -37,588 |
| 16 Adjustment for Title I Revenues | -48,557 | -32,371 |

| | | |
|-----------------|----------|----------|
| 17 TOTALS | 1475,634 | 1051,933 |
| 18 E.P.S. RATES | 5,632 | 5,960 |

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A. OPERATING COST ALLOCATIONS

| 19 | RESIDENT PUPILS | K-8 | 9-12 | TOTAL | | |
|----|---|--------------------------|--------------------------|--------|------------------|----------------|
| | 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 | | |
| | APRIL 2006 | 265.0 | 153.0 | 418.0 | | |
| | OCTOBER 2006 | 258.0 | 143.0 | 401.0 | | |
| 21 | BASIC COUNTS | AVG. CAL. YEAR PUPILS | DECLINING ENROLL. ADJ | X X | SAU EPS RATES | |
| | K-8 PUPILS | 261.5 + | 10.50 | X | 5,632.00 | = 1,531,904.00 |
| | 9-12 PUPILS | 148.0 + | 3.33 | X | 5,960.00 | = 901,926.80 |
| | ADULT EDUC. COURSES AT .1 | 0.1 | | X | 5,960.00 | = 596.00 |
| | K-8 EQUIV. INSTR. PUPILS | 0.000 | | X | 5,632.00 | = 0.00 |
| | 9-12 EQUIV. INSTR. PUPILS | 0.125 | | X | 5,960.00 | = 745.00 |
| | WEIGHTED COUNTS | PUPILS | WEIGHTS | X | | |
| | K-8 DISADVANTAGED @ .3023 | 79.1 | X .15 | X | 5,632.00 | = 66,823.68 |
| | 9-12 DISADVANTAGED @ .3023 | 44.7 | X .15 | X | 5,960.00 | = 39,961.80 |
| | K-8 LIMITED ENGLISH PROF. | 0.0 | X .500 | X | 5,632.00 | = 0.00 |
| | 9-12 LIMITED ENGLISH PROF. | 0.0 | X .500 | X | 5,960.00 | = 0.00 |
| | TARGETED FUNDS | PUPILS | WEIGHTS | X | | |
| | K-8 STUDENT ASSESSMENT | 261.5 | | X | 40.00 | = 10,460.00 |
| | 9-12 STUDENT ASSESSMENT | 148.0 | | X | 40.00 | = 5,920.00 |
| | K-8 TECHNOLOGY RESOURCES | 261.5 | | X | 87.00 | = 22,750.50 |
| | 9-12 TECHNOLOGY RESOURCES | 148.0 | | X | 265.00 | = 39,220.00 |
| | K-2 PUPILS | 69.5 | X .10 | X | 5,632.00 | = 39,142.40 |
| | ISOLATED SMALL SCHOOL ADJUSTMENT | | | | | |
| | K-8 SMALL SCHOOL ADJUSTMENT | | | | | = 0.00 |
| | 9-12 SMALL SCHOOL ADJUSTMENT | | | | | = 94,006.44 |
| | OPERATING ALLOCATION | | | | | 2,753,456.62 |
| | OPERATING ALLOCATION WITH EPS TRANSITION AT 95.00 % | | | | | 2,615,783.78 |
| 30 | ADJUSTED TOTAL OPERATING ALLOCATION | | | | | 2,615,783.78 |

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B. OTHER SUBSIDIZABLE COSTS

| | | | | | | |
|----|--|-----------|---|---------|---|--------------|
| 31 | GIFTED & TALENTED EXPENDITURES FOR 2005-06 | 49,904.73 | X | 102.90% | = | 51,351.97 |
| 32 | SPECIAL EDUCATION - EPS ALLOCATION | | | | | 747,037.55 |
| 34 | VOCATIONAL EDUCATION EXPENDITURES FOR 2005-06 | 86,886.16 | X | 102.90% | = | 89,405.86 |
| 35 | TRANSPORTATION - EPS ALLOCATION | | | | | 188,642.66 |
| 36 | TRANSPORTATION (BUS PURCHASES) FOR 2006-07 | | | | | 0.00 |
| 39 | TOTAL OTHER SUBSIDIZABLE COSTS | | | | | 1,076,438.04 |
| 40 | TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39) | | | | | 3,692,221.82 |

C. DEBT SERVICE ALLOCATIONS

| | | | | | | |
|-----|---|------------------|------------|------------|--|--------------|
| 41 | DEBT SERVICE | NAME OF PROJECT | PRINCIPAL | INTEREST | | |
| | 11/01/07 | K-8 ELEM SCH-NEW | 334,939.00 | 135,432.92 | | 470,371.92 |
| | 05/01/08 | K-8 ELEM SCH-NEW | 0.00 | 130,021.64 | | 130,021.64 |
| 42 | TOTAL PRINCIPAL & INTEREST | | 334,939.00 | 265,454.56 | | 600,393.56 |
| 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 | | | | | 600,393.56 |
| 48 | TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47) | | | | | 4,292,615.38 |

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

| | AVG. CAL. | | 2006 STATE | MILL | LOCAL | TOTAL | | | | |
|------------|-------------|--------|-------------|---------------|--------------|-------|--------------|--------------|---------|-------|
| | YEAR PUPILS | | VALUATION X | EXPECTATION = | CONTRIBUTION | OR | ALLOCATION | | | |
| DEER ISLE | 268.5 | 65.57% | 461,050,000 | 7.44 | 3,430,212.00 | | 2,814,667.90 | 2,814,667.90 | 65.57% | 6.10M |
| STONINGTON | 141.0 | 34.43% | 253,400,000 | 7.44 | 1,885,296.00 | | 1,477,947.48 | 1,477,947.48 | 34.43% | 5.83M |
| TOTAL | 409.5 | | 714,450,000 | | 5,315,508.00 | | 4,292,615.38 | 4,292,615.38 | 100.00% | 6.01M |

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 | 4,292,615.38 | 4,292,615.38 | 0.00 |
| 49A ADJUSTMENT FOR DEBT SERVICE PER 20-A MRSA SECTION 15689 SUB-SECTION 2 | | 371,769.56- | 371,769.56 |
| 49B ADJUSTMENT FOR 84% OF SPECIAL EDUCATION COSTS | | 627,511.54- | 627,511.54 |
| 50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS | 4,292,615.38 | 3,293,334.28 | 999,281.10 |
| 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% | | | 18,525.09- |
| 59A MINIMUM TEACHER SALARY ADJUSTMENT | | | 0.00 |
| 59B REGIONALIZATION AND EFFICIENCY ASSISTANCE | | | 0.00 |
| 60 ADJUSTED STATE CONTRIBUTION | | | 980,756.01 |
| 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 % = 77.15% STATE SHARE % = 22.85% | | | |
| 63 FYI: 100% E.P.S. TOTAL ALLOCATION | 4,430,288.22 | | |

| F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN | MSE ADJ. LINE 49D | TOTAL ALLOCATION | LOCAL CONTRIBUTION | PERCENT | MILLS |
|---|-------------------|------------------|--------------------|---------|-------|
| DEER ISLE | | 2,814,667.90 | 2,159,439.29 | 65.57% | 4.68 |
| STONINGTON | | 1,477,947.48 | 1,133,894.99 | 34.43% | 4.47 |
| TOTAL | | 4,292,615.38 | 3,293,334.28 | 100.00% | 4.61 |