

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

DEER I-STON CSD

2008-09

913 - 076

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2007)	147	106	253	169	422
10 ATTENDING PUPILS (OCTOBER 2007)	140	103	243	174	417
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2007	143.5	104.5	248.0 ( 59%)	171.5 ( 41%)	419.5

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	8.4 (17:1)	6.5 (16:1)	11.4 (15:1)	=	26.3 /	39.2 =	=	.67 X	1835,397 =	=	725,532	504,184
B. GUIDANCE	0.4 (350:1)	0.3 (350:1)	0.7 (250:1)	=	1.4 /	3.0 =	=	.47 X	132,513 =	=	36,746	25,535
C. LIBRARIANS	0.2 (800:1)	0.1 (800:1)	0.2 (800:1)	=	0.5 /	1.9 =	=	.26 X	104,282 =	=	15,997	11,116
D. HEALTH	0.2 (800:1)	0.1 (800:1)	0.2 (800:1)	=	0.5 /	1.5 =	=	.33 X	63,474 =	=	12,358	8,588
E. EDUCATION TECHS	1.4 (100:1)	1.0 (100:1)	0.7 (250:1)	=	3.1 /	1.0 =	=	3.10 X	12,916 =	=	23,624	16,416
F. LIBRARY TECHS	0.3 (500:1)	0.2 (500:1)	0.3 (500:1)	=	0.8 /	0.0 =	=	.80 X	0 =	=	6,235	4,332
G. CLERICAL	0.7 (200:1)	0.5 (200:1)	0.9 (200:1)	=	2.1 /	4.6 =	=	.46 X	120,543 =	=	32,716	22,734
H. SCHOOL ADMIN.	0.5 (305:1)	0.3 (305:1)	0.5 (315:1)	=	1.3 /	3.1 =	=	.42 X	202,594 =	=	50,203	34,886

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	34	34	8,432	5,831
B. Supplies and Equipment	320	442	79,360	75,803
C. Professional Development	54	54	13,392	9,261
D. Instructional Leadership Support	22	22	5,456	3,773
E. Co- and Extra-Curricular Student	31	105	7,688	18,008
F. System Administration/Support	204	204	50,592	34,986
G. Operations & Maintenance	935	1,111	231,880	190,537

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	150,220	104,390
B. Education & Library Technicians	36.00%	10,749	7,469
C. Clerical	29.00%	9,488	6,593
D. School Administrators	14.00%	7,028	4,884

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.95)	-54,466	-37,847
16 Adjustment for Title I Revenues	-43,520	-30,243

17 TOTALS	1379,709	1021,234
18 E.P.S. RATES	5,563	5,955

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## A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	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		
	APRIL 2007	255.0	138.0	393.0		
	OCTOBER 2007	243.0	139.0	382.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	249.0 +	10.66	X	5,563.00	= 1,444,488.58
	9-12 PUPILS	138.5 +	7.16	X	5,955.00	= 867,405.30
	ADULT EDUC. COURSES AT .1	0.0		X	5,955.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,563.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	5,955.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .3704	92.2	X .15	X	5,563.00	= 76,936.29
	9-12 DISADVANTAGED @ .3704	51.3	X .15	X	5,955.00	= 45,823.73
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	5,563.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	5,955.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	249.0		X	40.00	= 9,960.00
	9-12 STUDENT ASSESSMENT	138.5		X	40.00	= 5,540.00
	K-8 TECHNOLOGY RESOURCES	249.0		X	90.00	= 22,410.00
	9-12 TECHNOLOGY RESOURCES	138.5		X	273.00	= 37,810.50
	K-2 PUPILS	74.0	X .10	X	5,563.00	= 41,166.20
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 97,687.14
	OPERATING ALLOCATION					2,649,227.74
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					2,569,750.90
30	ADJUSTED TOTAL OPERATING ALLOCATION					2,569,750.90

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B. OTHER SUBSIDIZABLE COSTS

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31	GIFTED & TALENTED EXPENDITURES FOR 2006-07	0.00	X	102.90%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					707,821.25
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2006-07	82,286.60	X	102.90%	=	84,672.91
35	TRANSPORTATION - EPS ALLOCATION					199,275.33
36	TRANSPORTATION (BUS PURCHASES) FOR 2007-08					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					991,769.49
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					3,561,520.39

C. DEBT SERVICE ALLOCATIONS

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41	DEBT SERVICE NAME OF PROJECT	PRINCIPAL	INTEREST	
	DEER ISLE-STON CSD			
	11/01/08 K-8 ELEM SCH-NEW	334,939.00	115,017.69	449,956.69
	05/01/09 K-8 ELEM SCH-NEW	0.00	121,897.69	121,897.69
42	TOTAL PRINCIPAL & INTEREST	334,939.00	236,915.38	571,854.38
43	APPROVED LEASES FOR 2007-08 - DEER I-STON CSD			0.00
43A	APPROVED LEASE PURCHASES FOR 2007-08 - DEER I-STON CSD			0.00
44	INSURED VALUE FACTOR FOR 2006-07 - DEER I-STON CSD			0.00
47	TOTAL DEBT SERVICE ALLOCATION			571,854.38
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)			4,133,374.77

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION				TOTAL ALLOCATION	LOCAL CONTRIBUTION
	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+ DEBT ALLOCATION	= TOWN ALLOCATION
DEER ISLE	255.0	65.81%	2,720,173.94	0.00	2,720,173.94
STONINGTON	132.5	34.19%	1,413,200.83	0.00	1,413,200.83
TOTAL	387.5				4,133,374.77

	2007 STATE VALUATION	MILL EXPECTATION	TOWN CONTRIBUTION	OR	TOWN ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
DEER ISLE	520,100,000	6.790	3,531,479.00		2,720,173.94	2,720,173.94	65.81% 5.23M
STONINGTON	297,950,000	6.790	2,023,080.50		1,413,200.83	1,413,200.83	34.19% 4.74M
TOTAL	818,050,000		5,554,559.50		4,133,374.77	4,133,374.77	100.00% 5.05M

E. TOTALS AND ADJUSTMENTS				TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			4,133,374.77	4,133,374.77	0.00
49A	ADJUSTMENT FOR DEBT SERVICE PER 20-A MRSA SECTION 15689 SUB-SECTION 2				318,258.88-	318,258.88
49B	ADJUSTMENT FOR 45% OF SPECIAL EDUCATION COSTS				318,519.56-	318,519.56
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			4,133,374.77	3,496,596.33	636,778.44
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
59A	MINIMUM TEACHER SALARY ADJUSTMENT					0.00
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					636,778.44
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 % = 84.59%	STATE SHARE % = 15.41%	
63	FYI: 100% E.P.S. TOTAL ALLOCATION			4,212,851.61		

F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN	TOTAL ALLOCATION	LOCAL CONTRIBUTION	PERCENT	MILLS
DEER ISLE STONINGTON	2,720,173.94 1,413,200.83	2,301,110.04 1,195,486.29	65.81% 34.19%	4.42 4.01
TOTAL	4,133,374.77	3,496,596.33	100.00%	4.27

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	5,410.33	8,359.59	0.00	0.00
August	5,410.33	8,359.59	0.00	0.00
September	5,410.33	8,359.59	0.00	0.00
October	5,410.33	8,359.59	0.00	0.00
November	5,410.33	8,359.59	449,956.69	449,956.69
December	5,410.33	8,359.59	0.00	0.00
Janurary	5,410.33	8,359.59	0.00	0.00
February	5,410.33	1,281.38	0.00	0.00
March	5,410.33	1,281.38	0.00	0.00
April	5,410.33	1,281.39	0.00	0.00
May	5,410.33	1,281.39	121,897.69	121,897.69
June	5,410.43	1,281.39	0.00	0.00
Total	64,924.06	64,924.06	571,854.38	571,854.38