

S T A T E O F M A I N E
D E P A R T M E N T O F E D U C A T I O N
A U G U S T A 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

DEER I-STON CSD

2009-10

913 - 076

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2008)	134	104	238	179	417
10 ATTENDING PUPILS (OCTOBER 2008)	139	86	225	167	392
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2008	136.5	95.0	231.5 (57%)	173.0 (43%)	404.5

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	8.0 (17:1)	5.9 (16:1)	11.5 (15:1)	=	25.4 /	38.5 =	=	.66 X	1879,337 =	=	707,006	533,356
B. GUIDANCE	0.4 (350:1)	0.3 (350:1)	0.7 (250:1)	=	1.4 /	3.0 =	=	.47 X	127,471 =	=	34,149	25,762
C. LIBRARIANS	0.2 (800:1)	0.1 (800:1)	0.2 (800:1)	=	0.5 /	1.9 =	=	.26 X	107,308 =	=	15,903	11,997
D. HEALTH	0.2 (800:1)	0.1 (800:1)	0.2 (800:1)	=	0.5 /	1.0 =	=	.50 X	39,374 =	=	11,222	8,465
E. EDUCATION TECHS	1.4 (100:1)	1.0 (100:1)	0.7 (250:1)	=	3.1 /	1.0 =	=	3.10 X	13,291 =	=	23,485	17,717
F. LIBRARY TECHS	0.3 (500:1)	0.2 (500:1)	0.3 (500:1)	=	0.8 /	0.0 =	=	.80 X	0 =	=	6,198	4,676
G. CLERICAL	0.7 (200:1)	0.5 (200:1)	0.9 (200:1)	=	2.1 /	4.7 =	=	.45 X	128,362 =	=	32,925	24,838
H. SCHOOL ADMIN.	0.4 (305:1)	0.3 (305:1)	0.5 (315:1)	=	1.2 /	3.1 =	=	.39 X	205,093 =	=	45,592	34,394

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	35	35	8,103	6,055
B. Supplies and Equipment	329	455	76,164	78,715
C. Professional Development	56	56	12,964	9,688
D. Instructional Leadership Support	23	23	5,325	3,979
E. Co- and Extra-Curricular Student	32	108	7,408	18,684
F. System Administration/Support	210	210	48,615	36,330
G. Operations & Maintenance	962	1,143	222,703	197,739

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	145,973	110,120
B. Education & Library Technicians	36.00%	10,686	8,061
C. Clerical	29.00%	9,548	7,203
D. School Administrators	14.00%	6,383	4,815

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.95)	-52,858	-39,872
16 Adjustment for Title I Revenues	-38,789	-29,261

17 TOTALS	1338,704	1073,459
18 E.P.S. RATES	5,783	6,205

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	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		
	APRIL 2008	238.0	140.0	378.0		
	OCTOBER 2008	225.0	136.0	361.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	231.5 +	15.83	X	5,783.00	= 1,430,309.39
	9-12 PUPILS	138.0 +	3.50	X	6,205.00	= 878,007.50
	ADULT EDUC. COURSES AT .1	0.0		X	6,205.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,783.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.125		X	6,205.00	= 775.63
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .3244	75.1	X .15	X	5,783.00	= 65,145.50
	9-12 DISADVANTAGED @ .3244	44.8	X .15	X	6,205.00	= 41,697.60
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	5,783.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	1.0	X .700	X	6,205.00	= 4,343.50
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	231.5		X	41.00	= 9,491.50
	9-12 STUDENT ASSESSMENT	138.0		X	41.00	= 5,658.00
	K-8 TECHNOLOGY RESOURCES	231.5		X	93.00	= 21,529.50
	9-12 TECHNOLOGY RESOURCES	138.0		X	281.00	= 38,778.00
	K-2 PUPILS	71.0	X .10	X	5,783.00	= 41,059.30
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 96,283.07
	OPERATING ALLOCATION					2,633,078.49
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					2,554,086.13
30	ADJUSTED TOTAL OPERATING ALLOCATION					2,554,086.13

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2007-08	10,132.00	X	102.90%	=	10,425.83
32	SPECIAL EDUCATION - EPS ALLOCATION					689,788.57
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2007-08	76,834.90	X	102.90%	=	79,063.11
35	TRANSPORTATION - EPS ALLOCATION					228,739.42
36	TRANSPORTATION (BUS PURCHASES) FOR 2008-09					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,008,016.93
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					3,562,103.06

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE NAME OF PROJECT	PRINCIPAL	INTEREST		
	DEER ISLE-STON CSD				
	11/01/09 K-8 ELEM SCH-NEW	334,939.00	107,162.30		442,101.30
	05/01/10 K-8 ELEM SCH-NEW	0.00	113,438.81		113,438.81
42	TOTAL PRINCIPAL & INTEREST	334,939.00	220,601.11		555,540.11
43	APPROVED LEASES FOR 2008-09 - DEER I-STON CSD				0.00
43A	APPROVED LEASE PURCHASES FOR 2008-09 - DEER I-STON CSD				0.00
44	INSURED VALUE FACTOR FOR 2007-08 - DEER I-STON CSD				0.00
47	TOTAL DEBT SERVICE ALLOCATION				555,540.11
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				4,117,643.17

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

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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	248.0	67.12%	2,763,762.10	0.00	2,763,762.10		
STONINGTON	121.5	32.88%	1,353,881.07	0.00	1,353,881.07		
TOTAL	369.5				4,117,643.17		
		2008 STATE VALUATION X	MILL EXPECTATION =	TOWN CONTRIBUTION	OR TOWN ALLOCATION		
DEER ISLE		568,150,000	6.690	3,800,923.50	2,763,762.10	2,763,762.10	67.12%
STONINGTON		324,050,000	6.690	2,167,894.50	1,353,881.07	1,353,881.07	32.88%
TOTAL		892,200,000		5,968,818.00	4,117,643.17	4,117,643.17	100.00%
E. TOTALS AND ADJUSTMENTS				TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION	
49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			4,117,643.17	4,117,643.17	0.00	
49A	ADJUSTMENT FOR DEBT SERVICE PER 20-A MRSA SECTION 15689 SUB-SECTION 2				278,958.11-	278,958.11	
49B	ADJUSTMENT FOR 40% OF SPECIAL EDUCATION COSTS				275,915.43-	275,915.43	
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			4,117,643.17	3,562,769.63	554,873.54	
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	
59C	LESS AMOUNT TO BE PAID BY FEDERAL ARRA TITLE XIV STABILIZATION FUNDS					34,489.43	
60	ADJUSTED STATE CONTRIBUTION					520,384.11	
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 % = 87.36%	STATE SHARE % = 12.64%		
63	FYI: 100% E.P.S. TOTAL ALLOCATION			4,196,635.53			

***** WARRANT ARTICLE *****

F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN	TOTAL ALLOCATION	LOCAL CONTRIBUTION	PERCENT	MILLS
DEER ISLE	2,763,762.10	2,391,330.98	67.12%	4.21
STONINGTON	1,353,881.07	1,171,438.65	32.88%	3.61
TOTAL	4,117,643.17	3,562,769.63	100.00%	3.99

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	0.00	2,818.57	43,365.34	0.00
August	0.00	2,818.57	43,365.34	0.00
September	0.00	2,818.57	43,365.34	0.00
October	0.00	2,818.57	43,365.34	0.00
November	0.00	2,818.57	43,365.34	442,101.30
December	0.00	0.00	43,365.34	0.00
Janurary	0.00	-14,092.85	43,365.34	14,092.85
February	0.00	0.00	43,365.34	0.00
March	0.00	0.00	43,365.34	16,047.49
April	0.00	0.00	43,365.34	16,047.49
May	0.00	0.00	43,365.34	16,047.49
June	0.00	0.00	43,365.37	16,047.49
Total	0.00	0.00	520,384.11	520,384.11