

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

2010-11

913 - 076

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2009)	141	86	227	159	386
10 ATTENDING PUPILS (OCTOBER 2009)	140	74	214	163	377
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2009	140.5	80.0	220.5 (58%)	161.0 (42%)	381.5

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	8.3 (17:1)	5.0 (16:1)	10.7 (15:1)	=	24.0 /	36.4 =	=	.66 X	1850,085 =	=	708,212	512,844
B. GUIDANCE	0.4 (350:1)	0.2 (350:1)	0.6 (250:1)	=	1.2 /	3.0 =	=	.40 X	130,657 =	=	30,313	21,950
C. LIBRARIANS	0.2 (800:1)	0.1 (800:1)	0.2 (800:1)	=	0.5 /	1.9 =	=	.26 X	109,991 =	=	16,587	12,011
D. HEALTH	0.2 (800:1)	0.1 (800:1)	0.2 (800:1)	=	0.5 /	1.0 =	=	.50 X	44,156 =	=	12,805	9,273
E. EDUCATION TECHS	1.4 (100:1)	0.8 (100:1)	0.6 (250:1)	=	2.8 /	1.0 =	=	2.80 X	13,623 =	=	22,124	16,020
F. LIBRARY TECHS	0.3 (500:1)	0.2 (500:1)	0.3 (500:1)	=	0.8 /	0.0 =	=	.80 X	0 =	=	6,465	4,681
G. CLERICAL	0.7 (200:1)	0.4 (200:1)	0.8 (200:1)	=	1.9 /	4.7 =	=	.40 X	134,035 =	=	31,096	22,518
H. SCHOOL ADMIN.	0.5 (305:1)	0.3 (305:1)	0.5 (315:1)	=	1.3 /	2.2 =	=	.59 X	156,222 =	=	53,459	38,712

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	36	36	7,938	5,796
B. Supplies and Equipment	337	466	74,309	75,026
C. Professional Development	57	57	12,569	9,177
D. Instructional Leadership Support	24	24	5,292	3,864
E. Co- and Extra-Curricular Student	33	111	7,277	17,871
F. System Administration/Support	215	215	47,408	34,615
G. Operations & Maintenance	986	1,172	217,413	188,692

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	145,904	105,655
B. Education & Library Technicians	36.00%	10,292	7,452
C. Clerical	29.00%	9,018	6,530
D. School Administrators	14.00%	7,484	5,420

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.95)	-53,084	-38,443
16 Adjustment for Title I Revenues	-46,727	-33,836

17 TOTALS	1326,152	1025,826
18 E.P.S. RATES	6,014	6,372

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	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		
	APRIL 2009	227.0	128.0	355.0		
	OCTOBER 2009	214.0	134.0	348.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	220.5 +	13.16	X	6,014.00	= 1,405,231.24
	9-12 PUPILS	131.0 +	4.83	X	6,372.00	= 865,508.76
	ADULT EDUC. COURSES AT .1	1.1		X	6,372.00	= 7,009.20
	K-8 EQUIV. INSTR. PUPILS	0.000		X	6,014.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.250		X	6,372.00	= 1,593.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .4019	88.6	X .15	X	6,014.00	= 79,926.06
	9-12 DISADVANTAGED @ .4019	52.6	X .15	X	6,372.00	= 50,275.08
	K-8 LIMITED ENGLISH PROF.	1.0	X .700	X	6,014.00	= 4,209.80
	9-12 LIMITED ENGLISH PROF.	1.0	X .700	X	6,372.00	= 4,460.40
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	220.5		X	42.00	= 9,261.00
	9-12 STUDENT ASSESSMENT	131.0		X	42.00	= 5,502.00
	K-8 TECHNOLOGY RESOURCES	220.5		X	95.00	= 20,947.50
	9-12 TECHNOLOGY RESOURCES	131.0		X	288.00	= 37,728.00
	K-2 PUPILS	73.5	X .10	X	6,014.00	= 44,202.90
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 99,706.68
	OPERATING ALLOCATION					2,635,561.62
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					2,556,494.77
30	ADJUSTED TOTAL OPERATING ALLOCATION					2,556,494.77

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2008-09	0.00	X	102.50%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					697,400.49
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2008-09	76,860.01	X	102.50%	=	78,781.51
35	TRANSPORTATION - EPS ALLOCATION					193,905.85
36	TRANSPORTATION (BUS PURCHASES) FOR 2009-10					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					970,087.85
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					3,526,582.62

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE NAME OF PROJECT	PRINCIPAL	INTEREST	
	DEER ISLE-STON CSD			
	11/01/10 K-8 ELEM SCH-NEW	334,939.00	99,049.00	433,988.00
	05/01/11 K-8 ELEM SCH-NEW	0.00	104,979.93	104,979.93
42	TOTAL PRINCIPAL & INTEREST	334,939.00	204,028.93	538,967.93
43	APPROVED LEASES FOR 2009-10 - DEER I-STON CSD			0.00
43A	APPROVED LEASE PURCHASES FOR 2009-10 - DEER I-STON CSD			0.00
44	INSURED VALUE FACTOR FOR 2008-09 - DEER I-STON CSD			0.00
47	TOTAL DEBT SERVICE ALLOCATION			538,967.93
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)			4,065,550.55

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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	237.0	67.43%	2,741,400.74	0.00
STONINGTON	114.5	32.57%	1,324,149.81	0.00
TOTAL	351.5			4,065,550.55

	2009 STATE VALUATION X	MILL EXPECTATION	TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
DEER ISLE	579,750,000	6.960	4,035,060.00		2,741,400.74	2,741,400.74	67.43%	4.73M
STONINGTON	361,200,000	6.960	2,513,952.00		1,324,149.81	1,324,149.81	32.57%	3.67M
TOTAL	940,950,000		6,549,012.00		4,065,550.55	4,065,550.55	100.00%	4.32M
NON-CONFORMING UNIT ADJUSTMENT, 2% OF LOCAL CONTRIBUTION						81,311.01		
NON-CONFORMING UNIT ADJUSTMENT, ONE HALF SYSTEM ADMIN.						43,082.78		
TOTAL LOCAL CONTRIBUTION FOR NON-CONFORMING UNIT						4,065,550.55	100.00%	4.32M

E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	4,065,550.55	4,065,550.55	0.00
49A ADJUSTMENT FOR DEBT SERVICE PER 20-A MRSA SECTION 15689 SUB-SECTION 2		275,501.93-	275,501.93
49B ADJUSTMENT FOR 35% OF SPECIAL EDUCATION COSTS X NON-CONFORMING UNIT ADJ. @ .50		122,045.09-	122,045.09
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	4,065,550.55	3,668,003.53	397,547.02
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			34,870.03
60 ADJUSTED STATE CONTRIBUTION			362,676.99
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 % = 91.08%	STATE SHARE % = 8.92%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	4,144,617.40		

***** WARRANT ARTICLE *****				
F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN	TOTAL ALLOCATION	LOCAL CONTRIBUTION	PERCENT	MILLS
DEER ISLE	2,741,400.74	2,473,334.78	67.43%	4.27
STONINGTON	1,324,149.81	1,194,668.75	32.57%	3.31
TOTAL	4,065,550.55	3,668,003.53	100.00%	3.90

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	0.00	0.00	30,223.08	30,223.08
August	0.00	0.00	30,223.08	30,223.08
September	0.00	0.00	30,223.08	30,223.08
October	0.00	0.00	30,223.08	30,223.08
November	0.00	0.00	30,223.08	30,223.08
December	0.00	0.00	30,223.08	30,223.08
Janurary	0.00	0.00	30,223.08	30,223.08
February	0.00	0.00	30,223.08	30,223.08
March	0.00	0.00	30,223.08	30,223.08
April	0.00	0.00	30,223.08	30,223.09
May	0.00	0.00	30,223.08	30,223.09
June	0.00	0.00	30,223.11	30,223.09
Total	0.00	0.00	362,676.99	362,676.99