

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

DEER ISLE-STONINGTON CSD

2012-13

913 - 076

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2011)	143	58	201	154	355
10 ATTENDING PUPILS (OCTOBER 2011)	136	73	209	139	348
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2011	139.5	65.5	205.0 (58%)	146.5 (42%)	351.5

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	8.2 (17:1)	4.1 (16:1)	9.8 (15:1)	=	22.1	/	36.5	=	.61 X	1836,354	=	649,702	470,474
B. GUIDANCE	0.4 (315:1)	0.2 (315:1)	0.7 (225:1)	=	1.3	/	3.0	=	.43 X	145,179	=	36,208	26,219
C. LIBRARIANS	0.2 (720:1)	0.1 (720:1)	0.2 (720:1)	=	0.5	/	2.0	=	.25 X	119,370	=	17,309	12,534
D. HEALTH	0.2 (720:1)	0.1 (720:1)	0.2 (720:1)	=	0.5	/	1.0	=	.50 X	45,357	=	13,154	9,525
E. EDUCATION TECHS	1.6 (090:1)	0.7 (090:1)	0.7 (225:1)	=	3.0	/	2.0	=	1.50 X	33,076	=	28,776	20,838
F. LIBRARY TECHS	0.3 (450:1)	0.1 (450:1)	0.3 (450:1)	=	0.7	/	0.0	=	.70 X	0	=	5,810	4,208
G. CLERICAL	0.8 (180:1)	0.4 (180:1)	0.8 (180:1)	=	2.0	/	3.8	=	.53 X	118,223	=	36,342	26,316
H. SCHOOL ADMIN.	0.5 (275:1)	0.2 (275:1)	0.5 (284:1)	=	1.2	/	2.2	=	.55 X	160,865	=	51,316	37,160

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	37	37	7,585	5,421
B. Supplies and Equipment	346	478	70,930	70,027
C. Professional Development	59	59	12,095	8,644
D. Instructional Leadership Support	24	24	4,920	3,516
E. Co- and Extra-Curricular Student	34	114	6,970	16,701
F. System Administration/Support	220	220	45,100	32,230
G. Operations & Maintenance	1,013	1,204	207,665	176,386

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	136,111	98,563
B. Education & Library Technicians	36.00%	12,451	9,017
C. Clerical	29.00%	10,539	7,632
D. School Administrators	14.00%	7,184	5,202

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.95)	-42,310	-30,634
16 Adjustment for Title I Revenues	-42,453	-30,742

17 TOTALS	1275,403	979,235
18 E.P.S. RATES	6,221	6,684

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

DEER ISLE-STONINGTON CSD

2012-13

913 - 076

=====

A. OPERATING COST ALLOCATIONS

```
-----
```

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2009	227.0	128.0	355.0		
	OCTOBER 2009	214.0	134.0	348.0		
	APRIL 2010	217.0	131.0	348.0		
	OCTOBER 2010	197.0	127.0	324.0		
	APRIL 2011	201.0	128.0	329.0		
	OCTOBER 2011	209.0	115.0	324.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	205.0 +	5.83	X	6,221.00	= 1,311,573.43
	9-12 PUPILS	121.5 +	5.66	X	6,684.00	= 849,937.44
	ADULT EDUC. COURSES AT .1	0.2		X	6,684.00	= 1,336.80
	K-8 EQUIV. INSTR. PUPILS	0.000		X	6,221.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.250		X	6,684.00	= 1,671.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .3636	74.5	X .15	X	6,221.00	= 69,519.68
	9-12 DISADVANTAGED @ .3636	44.2	X .15	X	6,684.00	= 44,314.92
	K-8 LIMITED ENGLISH PROF.	1.0	X .700	X	6,221.00	= 4,354.70
	9-12 LIMITED ENGLISH PROF.	4.0	X .700	X	6,684.00	= 18,715.20
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	205.0		X	43.00	= 8,815.00
	9-12 STUDENT ASSESSMENT	121.5		X	43.00	= 5,224.50
	K-8 TECHNOLOGY RESOURCES	205.0		X	98.00	= 20,090.00
	9-12 TECHNOLOGY RESOURCES	121.5		X	296.00	= 35,964.00
	K-2 PUPILS	68.5	X .10	X	6,221.00	= 42,613.85
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 81,812.88
	OPERATING ALLOCATION					2,495,943.40
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					2,421,065.09
30	ADJUSTED TOTAL OPERATING ALLOCATION					2,421,065.09

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

DEER ISLE-STONINGTON CSD

2012-13

913 - 076

B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2010-11	0.00	X	101.10%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					785,738.75
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2010-11	77,720.34	X	101.10%	=	78,575.26
35	TRANSPORTATION - EPS ALLOCATION					218,293.11
36	TRANSPORTATION (BUS PURCHASES) FOR 2011-12					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,082,607.12
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					3,503,672.21

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE NAME OF PROJECT	PRINCIPAL	INTEREST	
	DEER ISLE-STON CSD			
	11/01/12 K-8 ELEM SCH-NEW	334,939.00	95,460.03	430,399.03
	05/01/13 K-8 ELEM SCH-NEW	0.00	86,178.13	86,178.13
42	TOTAL PRINCIPAL & INTEREST	334,939.00	181,638.16	516,577.16
43	APPROVED LEASES FOR 2011-12 - DEER ISLE-STONINGTON CSD			0.00
43A	APPROVED LEASE PURCHASES FOR 2011-12 - DEER ISLE-STONINGTON CSD			0.00
44	INSURED VALUE FACTOR FOR 2010-11 - DEER ISLE-STONINGTON CSD			0.00
47	TOTAL DEBT SERVICE ALLOCATION			516,577.16
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)			4,020,249.37

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

DEER ISLE-STONINGTON CSD

2012-13

913 - 076

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION				TOTAL ALLOCATION	LOCAL CONTRIBUTION
	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+ DEBT ALLOCATION	= TOWN ALLOCATION
DEER ISLE	229.0	70.90%	2,850,356.80	0.00	2,850,356.80
STONINGTON	94.0	29.10%	1,169,892.57	0.00	1,169,892.57
TOTAL	323.0				4,020,249.37

	2011 STATE VALUATION	MILL EXPECTATION	TOWN CONTRIBUTION	OR	TOWN ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
DEER ISLE	568,800,000	7.800	4,436,640.00		2,850,356.80	2,850,356.80	70.90% 5.01M
STONINGTON	318,000,000	7.800	2,480,400.00		1,169,892.57	1,169,892.57	29.10% 3.68M
TOTAL	886,800,000		6,917,040.00		4,020,249.37	4,020,249.37	100.00% 4.53M

E. TOTALS AND ADJUSTMENTS				TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			4,020,249.37	4,020,249.37	0.00
49A	ADJUSTMENT FOR DEBT SERVICE PER 20-A MRSA SECTION 15689 SUB-SECTION 2				259,405.16-	259,405.16
49B	ADJUSTMENT FOR 30% OF SPECIAL EDUCATION COSTS				235,721.63-	235,721.63
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			4,020,249.37	3,525,122.58	495,126.79
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
59D	BUS REFURBISHING ADJUSTMENT					0.00
59E	LESS MAINECARE SEED - PRIVATE					1,198.95
59E	LESS MAINECARE SEED - PUBLIC					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					493,927.84
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 % = 87.71% STATE SHARE % = 12.29%					

***** WARRANT ARTICLE *****				
F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN	TOTAL ALLOCATION	LOCAL CONTRIBUTION	PERCENT	MILLS
DEER ISLE	2,850,356.80	2,499,311.91	70.90%	4.39
STONINGTON	1,169,892.57	1,025,810.67	29.10%	3.23
TOTAL	4,020,249.37	3,525,122.58	100.00%	3.98