

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

BAR HARBOR

2008-09

028 - 576

1. COMPUTATION OF E.P.S. RATES

|   | K-5   | 6-8   | K-8          | 9-12      | TOTAL |
|---|-------|-------|--------------|-----------|-------|
| 9 ATTENDING PUPILS (APRIL 2007)                                   | 288   | 141   | 429          | 0         | 429   |
| 10 ATTENDING PUPILS (OCTOBER 2007)                                | 295   | 140   | 435          | 0         | 435   |
| 11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2007 | 291.5 | 140.5 | 432.0 (100%) | 0.0 ( 0%) | 432.0 |

| 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        | 17.1 (17:1) | 8.8 (16:1)  | 0.0 (15:1)  | = | 25.9       | / | 37.0       | = | .70 X   | 1825,393       | = | 1277,775          | 0                |
| B. GUIDANCE        | 0.8 (350:1) | 0.4 (350:1) | 0.0 (250:1) | = | 1.2        | / | 1.0        | = | 1.20 X  | 56,578         | = | 67,894            | 0                |
| C. LIBRARIANS      | 0.4 (800:1) | 0.2 (800:1) | 0.0 (800:1) | = | 0.6        | / | 1.0        | = | .60 X   | 36,627         | = | 21,976            | 0                |
| D. HEALTH          | 0.4 (800:1) | 0.2 (800:1) | 0.0 (800:1) | = | 0.6        | / | 1.0        | = | .60 X   | 42,316         | = | 25,390            | 0                |
| E. EDUCATION TECHS | 2.9 (100:1) | 1.4 (100:1) | 0.0 (250:1) | = | 4.3        | / | 6.0        | = | .72 X   | 103,325        | = | 74,394            | 0                |
| F. LIBRARY TECHS   | 0.6 (500:1) | 0.3 (500:1) | 0.0 (500:1) | = | 0.9        | / | 0.0        | = | .90 X   | 0              | = | 11,888            | 0                |
| G. CLERICAL        | 1.5 (200:1) | 0.7 (200:1) | 0.0 (200:1) | = | 2.2        | / | 2.3        | = | .96 X   | 68,983         | = | 66,224            | 0                |
| H. SCHOOL ADMIN.   | 1.0 (305:1) | 0.5 (305:1) | 0.0 (315:1) | = | 1.5        | / | 2.0        | = | .75 X   | 140,021        | = | 105,016           | 0                |

| 13 Other Support Costs (Per Pupil)  | K-8 | 9-12  | Elementary | Secondary |
|-------------------------------------|-----|-------|------------|-----------|
| A. Substitute Teachers -1/2 Day     | 34  | 34    | 14,688     | 0         |
| B. Supplies and Equipment           | 320 | 442   | 138,240    | 0         |
| C. Professional Development         | 54  | 54    | 23,328     | 0         |
| D. Instructional Leadership Support | 22  | 22    | 9,504      | 0         |
| E. Co- and Extra-Curricular Student | 31  | 105   | 13,392     | 0         |
| F. System Administration/Support    | 204 | 204   | 88,128     | 0         |
| G. Operations & Maintenance         | 935 | 1,111 | 403,920    | 0         |

| 14 Salary Benefits                         | Percentage | Elementary | Secondary |
|--|------------|------------|-----------|
| A. Teachers, Guidance, Librarians & Health | 19.00%     | 264,677    | 0         |
| B. Education & Library Technicians         | 36.00%     | 31,062     | 0         |
| C. Clerical                                | 29.00%     | 19,205     | 0         |
| D. School Administrators                   | 14.00%     | 14,702     | 0         |

|  |          |   |
|--|----------|---|
| 15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.93) | -139,642 | 0 |
| 16 Adjustment for Title I Revenues   | -26,335  | 0 |

|                 |          |   |
|-----------------|----------|---|
| 17 TOTALS       | 2505,425 | 0 |
| 18 E.P.S. RATES | 5,800    | 0 |

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## A. OPERATING COST ALLOCATIONS

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|    |   |             |             |       |           |                |
|----|---|-------------|-------------|-------|-----------|----------------|
| 19 | SUBSIDIZABLE PUPILS                                 | K-8         | 9-12        | TOTAL |           |                |
|    | APRIL 2005  | 417.0       | 0.0         | 417.0 |           |                |
|    | OCTOBER 2005  | 412.0       | 0.0         | 412.0 |           |                |
|    | APRIL 2006  | 412.0       | 0.0         | 412.0 |           |                |
|    | OCTOBER 2006  | 424.0       | 0.0         | 424.0 |           |                |
|    | APRIL 2007  | 427.0       | 0.0         | 427.0 |           |                |
|    | OCTOBER 2007  | 433.0       | 0.0         | 433.0 |           |                |
| 21 | BASIC COUNTS  | AVG. CAL.   | DECLINING   | X     | SAU       |                |
|    |   | YEAR PUPILS | ENROLL. ADJ | X     | EPS RATES |                |
|    | K-8 PUPILS  | 430.0 +     | 0.00        | X     | 5,800.00  | = 2,494,000.00 |
|    | 9-12 PUPILS   | 0.0 +       | 0.00        | X     | 0.00      | = 0.00         |
|    | ADULT EDUC. COURSES AT .1                           | 0.0         |             | X     | 0.00      | = 0.00         |
|    | K-8 EQUIV. INSTR. PUPILS                            | 0.000       |             | X     | 5,800.00  | = 0.00         |
|    | 9-12 EQUIV. INSTR. PUPILS                           | 0.000       |             | X     | 5,800.00  | = 0.00         |
|    | WEIGHTED COUNTS                                     | PUPILS      | WEIGHTS     | X     |           |                |
|    | K-8 DISADVANTAGED @ .1178                           | 50.7        | X .15       | X     | 5,800.00  | = 44,109.00    |
|    | 9-12 DISADVANTAGED @ .1178                          | 0.0         | X .15       | X     | 0.00      | = 0.00         |
|    | K-8 LIMITED ENGLISH PROF.                           | 6.0         | X .700      | X     | 5,800.00  | = 24,360.00    |
|    | 9-12 LIMITED ENGLISH PROF.                          | 0.0         | X .700      | X     | 0.00      | = 0.00         |
|    | TARGETED FUNDS                                      | PUPILS      | WEIGHTS     | X     |           |                |
|    | K-8 STUDENT ASSESSMENT                              | 430.0       |             | X     | 40.00     | = 17,200.00    |
|    | 9-12 STUDENT ASSESSMENT                             | 0.0         |             | X     | 40.00     | = 0.00         |
|    | K-8 TECHNOLOGY RESOURCES                            | 430.0       |             | X     | 90.00     | = 38,700.00    |
|    | 9-12 TECHNOLOGY RESOURCES                           | 0.0         |             | X     | 273.00    | = 0.00         |
|    | K-2 PUPILS  | 144.0       | X .10       | X     | 5,800.00  | = 83,520.00    |
|    | ISOLATED SMALL SCHOOL ADJUSTMENT                    |             |             |       |           |                |
|    | K-8 SMALL SCHOOL ADJUSTMENT                         |             |             |       |           | = 0.00         |
|    | 9-12 SMALL SCHOOL ADJUSTMENT                        |             |             |       |           | = 0.00         |
|    | OPERATING ALLOCATION                                |             |             |       |           | 2,701,889.00   |
|    | OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 % |             |             |       |           | 2,620,832.33   |
| 30 | ADJUSTED TOTAL OPERATING ALLOCATION                 |             |             |       |           | 2,620,832.33   |

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B. OTHER SUBSIDIZABLE COSTS

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|    |  |           |   |         |   |              |
|----|--|-----------|---|---------|---|--------------|
| 31 | GIFTED & TALENTED EXPENDITURES FOR 2006-07                                     | 58,687.35 | X | 102.90% | = | 60,389.28    |
| 32 | SPECIAL EDUCATION - EPS ALLOCATION   |           |   |         |   | 402,042.61   |
| 34 | VOCATIONAL EDUCATION EXPENDITURES FOR 2006-07                                  | 0.00      | X | 102.90% | = | 0.00         |
| 35 | TRANSPORTATION - EPS ALLOCATION  |           |   |         |   | 187,995.41   |
| 36 | TRANSPORTATION (BUS PURCHASES) FOR 2007-08                                     |           |   |         |   | 0.00         |
| 39 | TOTAL OTHER SUBSIDIZABLE COSTS   |           |   |         |   | 650,427.30   |
| 40 | TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39) |           |   |         |   | 3,271,259.63 |

C. DEBT SERVICE ALLOCATIONS

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| 41  | DEBT SERVICE                                      | NAME OF PROJECT | PRINCIPAL | INTEREST |              |
|-----|---|-----------------|-----------|----------|--------------|
| 42  | TOTAL PRINCIPAL & INTEREST                        |                 | 0.00      | 0.00     | 0.00         |
| 43  | APPROVED LEASES FOR 2007-08 - BAR HARBOR          |                 |           |          | 0.00         |
| 43A | APPROVED LEASE PURCHASES FOR 2007-08 - BAR HARBOR |                 |           |          | 0.00         |
| 44  | INSURED VALUE FACTOR FOR 2006-07 - BAR HARBOR     |                 |           |          | 0.00         |
| 47  | TOTAL DEBT SERVICE ALLOCATION                     |                 |           |          | 0.00         |
| 48  | TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47) |                 |           |          | 3,271,259.63 |

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| D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION |                       |                      |                 | TOTAL ALLOCATION | LOCAL CONTRIBUTION |
|--|-----------------------|----------------------|-----------------|------------------|--------------------|
| BAR HARBOR   | AVG. CAL. YEAR PUPILS | OPERATING ALLOCATION | DEBT ALLOCATION | TOWN ALLOCATION  |                    |
|  | 430.0 100.00%         | 3,271,259.63         | 0.00            | 3,271,259.63     |                    |
| TOTAL  | 430.0                 |                      |                 | 3,271,259.63     |                    |

| BAR HARBOR | 2007 STATE VALUATION | MILL EXPECTATION | TOWN CONTRIBUTION | TOWN ALLOCATION | LOCAL CONTRIBUTION | STATE CONTRIBUTION |
|------------|----------------------|------------------|-------------------|-----------------|--------------------|--------------------|
|            | 885,948,720          | 6.790            | 6,015,591.81      | 3,271,259.63    | 3,271,259.63       | 100.00% 3.69M      |
| TOTAL      | 885,948,720          |                  | 6,015,591.81      | 3,271,259.63    | 3,271,259.63       | 100.00% 3.69M      |

| E. TOTALS AND ADJUSTMENTS |  |  |  | TOTAL ALLOCATION        | LOCAL CONTRIBUTION    | STATE CONTRIBUTION |
|---------------------------|--|--|--|-------------------------|-----------------------|--------------------|
| 49                        | TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS                              |  |  | 3,271,259.63            | 3,271,259.63          | 0.00               |
| 49B                       | ADJUSTMENT FOR 45% OF SPECIAL EDUCATION COSTS                                |  |  |                         | 180,919.17-           | 180,919.17         |
| 50                        | ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS                           |  |  | 3,271,259.63            | 3,090,340.46          | 180,919.17         |
| 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                        | ADJUSTED STATE CONTRIBUTION  |  |  |                         |                       | 180,919.17         |
| 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 % = 94.47%  | STATE SHARE % = 5.53% |                    |
| 63                        | FYI: 100% E.P.S. TOTAL ALLOCATION  |  |  | 3,352,316.30            |                       |                    |

| F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN |  |  |  | TOTAL ALLOCATION            | LOCAL CONTRIBUTION | PERCENT | MILLS |
|---|--|--|--|-----------------------------|--------------------|---------|-------|
|   |  |  |  | ***** WARRANT ARTICLE ***** |                    |         |       |

BAR HARBOR

3,271,259.63

3,090,340.46 100.00%

3.49

TOTAL

3,271,259.63

3,090,340.46 100.00%

3.49

S T A T E O F M A I N E  
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## SCHEDULED PAYMENTS &amp; YEAR-TO-DATE PAYMENTS

| MONTH     | SUBSIDY    | PAID TO DATE | DEBT SERVICE | PAID TO DATE |
|-----------|------------|--------------|--------------|--------------|
| July      | 15,076.59  | 16,751.77    | 0.00         | 0.00         |
| August    | 15,076.59  | 16,751.77    | 0.00         | 0.00         |
| September | 15,076.59  | 16,751.77    | 0.00         | 0.00         |
| October   | 15,076.59  | 16,751.77    | 0.00         | 0.00         |
| November  | 15,076.59  | 16,751.77    | 0.00         | 0.00         |
| December  | 15,076.59  | 16,751.78    | 0.00         | 0.00         |
| Janurary  | 15,076.59  | 16,751.78    | 0.00         | 0.00         |
| February  | 15,076.59  | 12,731.35    | 0.00         | 0.00         |
| March     | 15,076.59  | 12,731.35    | 0.00         | 0.00         |
| April     | 15,076.59  | 12,731.35    | 0.00         | 0.00         |
| May       | 15,076.59  | 12,731.35    | 0.00         | 0.00         |
| June      | 15,076.68  | 12,731.36    | 0.00         | 0.00         |
| Total     | 180,919.17 | 180,919.17   | 0.00         | 0.00         |