

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

MT DESERT CSD

2008-09

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1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2007)	0	0	0	634	634
10 ATTENDING PUPILS (OCTOBER 2007)	0	0	0	604	604
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2007	0.0	0.0	0.0 (0%)	619.0 (100%)	619.0

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	0.0 (17:1)	0.0 (16:1)	41.3 (15:1)	=	41.3 /	46.8 =		.88 X	2176,416 =		0	1915,246
B. GUIDANCE	0.0 (350:1)	0.0 (350:1)	2.5 (250:1)	=	2.5 /	3.0 =		.83 X	161,992 =		0	134,453
C. LIBRARIANS	0.0 (800:1)	0.0 (800:1)	0.8 (800:1)	=	0.8 /	0.9 =		.89 X	46,096 =		0	41,025
D. HEALTH	0.0 (800:1)	0.0 (800:1)	0.8 (800:1)	=	0.8 /	1.3 =		.62 X	59,107 =		0	36,646
E. EDUCATION TECHS	0.0 (100:1)	0.0 (100:1)	2.5 (250:1)	=	2.5 /	3.8 =		.66 X	69,187 =		0	45,663
F. LIBRARY TECHS	0.0 (500:1)	0.0 (500:1)	1.2 (500:1)	=	1.2 /	2.8 =		.43 X	55,127 =		0	23,705
G. CLERICAL	0.0 (200:1)	0.0 (200:1)	3.1 (200:1)	=	3.1 /	5.7 =		.54 X	165,402 =		0	89,317
H. SCHOOL ADMIN.	0.0 (305:1)	0.0 (305:1)	2.0 (315:1)	=	2.0 /	3.0 =		.67 X	216,596 =		0	145,119

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	34	34	0	21,046
B. Supplies and Equipment	320	442	0	273,598
C. Professional Development	54	54	0	33,426
D. Instructional Leadership Support	22	22	0	13,618
E. Co- and Extra-Curricular Student	31	105	0	64,995
F. System Administration/Support	204	204	0	126,276
G. Operations & Maintenance	935	1,111	0	687,709

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	0	404,200
B. Education & Library Technicians	36.00%	0	24,972
C. Clerical	29.00%	0	25,902
D. School Administrators	14.00%	0	20,317

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.93)	0	-204,932
16 Adjustment for Title I Revenues	0	-111,193

17 TOTALS	0	3811,107
18 E.P.S. RATES	0	6,157

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2005	0.0	525.0	525.0		
	OCTOBER 2005	0.0	514.0	514.0		
	APRIL 2006	0.0	510.0	510.0		
	OCTOBER 2006	0.0	488.0	488.0		
	APRIL 2007	0.0	481.0	481.0		
	OCTOBER 2007	0.0	457.0	457.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	0.0 +	0.00	X	0.00	= 0.00
	9-12 PUPILS	469.0 +	26.83	X	6,157.00	= 3,052,825.31
	ADULT EDUC. COURSES AT .1	1.4		X	6,157.00	= 8,619.80
	K-8 EQUIV. INSTR. PUPILS	0.000		X	0.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.250		X	6,157.00	= 1,539.25
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .1818	0.0	X .15	X	0.00	= 0.00
	9-12 DISADVANTAGED @ .1818	85.3	X .15	X	6,157.00	= 78,778.82
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	0.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	1.0	X .700	X	6,157.00	= 4,309.90
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	0.0		X	40.00	= 0.00
	9-12 STUDENT ASSESSMENT	469.0		X	40.00	= 18,760.00
	K-8 TECHNOLOGY RESOURCES	0.0		X	90.00	= 0.00
	9-12 TECHNOLOGY RESOURCES	469.0		X	273.00	= 128,037.00
	K-2 PUPILS	0.0	X .10	X	0.00	= 0.00
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					3,292,870.08
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					3,194,083.97
30	ADJUSTED TOTAL OPERATING ALLOCATION					3,194,083.97

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2006-07	31,798.68	X	102.90%	=	32,720.84
32	SPECIAL EDUCATION - EPS ALLOCATION					669,184.35
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2006-07	16,092.14	X	102.90%	=	16,558.81
35	TRANSPORTATION - EPS ALLOCATION					89,509.52
36	TRANSPORTATION (BUS PURCHASES) FOR 2007-08					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					807,973.52
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					4,002,057.49

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
42	TOTAL PRINCIPAL & INTEREST		0.00	0.00	0.00
43	APPROVED LEASES FOR 2007-08 - MT DESERT CSD				0.00
43A	APPROVED LEASE PURCHASES FOR 2007-08 - MT DESERT CSD				0.00
44	INSURED VALUE FACTOR FOR 2006-07 - MT DESERT CSD				0.00
47	TOTAL DEBT SERVICE ALLOCATION				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				4,002,057.49

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION	TOTAL ALLOCATION	LOCAL CONTRIBUTION
	TOWN	
	ALLOCATION	
	+	DEBT
	ALLOCATION	=
	TOWN	
	ALLOCATION	
BAR HARBOR	205.5	44.10%
	1,764,907.35	
MT DESERT	93.0	19.96%
	798,810.68	
SOUTHWEST HARBOR	90.5	19.42%
	777,199.56	
TREMONT	77.0	16.52%
	661,139.90	
TOTAL	466.0	
	4,002,057.49	

	2007 STATE VALUATION X	MILL EXPECTATION	=	TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
BAR HARBOR	423,851,280	6.790		2,877,950.19		1,764,907.35	1,764,907.35	44.10%	4.16M
MT DESERT	677,980,780	6.790		4,603,489.50		798,810.68	798,810.68	19.96%	1.18M
SOUTHWEST HARBOR	215,756,530	6.790		1,464,986.84		777,199.56	777,199.56	19.42%	3.60M
TREMONT	193,392,480	6.790		1,313,134.94		661,139.90	661,139.90	16.52%	3.42M
TOTAL	1,510,981,070			10,259,561.47		4,002,057.49	4,002,057.49	100.00%	2.65M

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	4,002,057.49	4,002,057.49	0.00
49B ADJUSTMENT FOR 45% OF SPECIAL EDUCATION COSTS		301,132.96-	301,132.96
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	4,002,057.49	3,700,924.53	301,132.96
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			301,132.96
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 % = 92.48%	STATE SHARE % = 7.52%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	4,100,843.60		

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

F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN	TOTAL ALLOCATION	LOCAL CONTRIBUTION	PERCENT	MILLS
BAR HARBOR	1,764,907.35	1,632,107.72	44.10%	3.85
MT DESERT	798,810.68	738,704.54	19.96%	1.09
SOUTHWEST HARBOR	777,199.56	718,719.54	19.42%	3.33
TREMONT	661,139.90	611,392.73	16.52%	3.16
TOTAL	4,002,057.49	3,700,924.53	100.00%	2.45

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

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	25,094.41	27,882.68	0.00	0.00
August	25,094.41	27,882.68	0.00	0.00
September	25,094.41	27,882.68	0.00	0.00
October	25,094.41	27,882.68	0.00	0.00
November	25,094.41	27,882.68	0.00	0.00
December	25,094.41	27,882.68	0.00	0.00
Janurary	25,094.41	27,882.68	0.00	0.00
February	25,094.41	21,190.84	0.00	0.00
March	25,094.41	21,190.84	0.00	0.00
April	25,094.41	21,190.84	0.00	0.00
May	25,094.41	21,190.84	0.00	0.00
June	25,094.45	21,190.84	0.00	0.00
Total	301,132.96	301,132.96	0.00	0.00