

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

MT DESERT CSD

2011-12

907 - 891

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2010)	0	0	0	529	529
10 ATTENDING PUPILS (OCTOBER 2010)	0	0	0	546	546
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2010	0.0	0.0	0.0 ( 0%)	537.5 (100%)	537.5

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	0.0 (17:1)	0.0 (16:1)	35.8 (15:1)	=	35.8 /	43.3 =	=	.83 X	2207,023 =	=	0	1831,829
B. GUIDANCE	0.0 (350:1)	0.0 (350:1)	2.2 (250:1)	=	2.2 /	3.0 =	=	.73 X	173,596 =	=	0	126,725
C. LIBRARIANS	0.0 (800:1)	0.0 (800:1)	0.7 (800:1)	=	0.7 /	0.9 =	=	.78 X	52,844 =	=	0	41,218
D. HEALTH	0.0 (800:1)	0.0 (800:1)	0.7 (800:1)	=	0.7 /	1.0 =	=	.70 X	53,546 =	=	0	37,482
E. EDUCATION TECHS	0.0 (100:1)	0.0 (100:1)	2.2 (250:1)	=	2.2 /	4.0 =	=	.55 X	79,589 =	=	0	43,774
F. LIBRARY TECHS	0.0 (500:1)	0.0 (500:1)	1.1 (500:1)	=	1.1 /	2.0 =	=	.55 X	43,412 =	=	0	23,877
G. CLERICAL	0.0 (200:1)	0.0 (200:1)	2.7 (200:1)	=	2.7 /	2.9 =	=	.93 X	93,664 =	=	0	87,108
H. SCHOOL ADMIN.	0.0 (305:1)	0.0 (305:1)	1.7 (315:1)	=	1.7 /	3.0 =	=	.57 X	232,107 =	=	0	132,301

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	37	37	0	19,888
B. Supplies and Equipment	342	473	0	254,238
C. Professional Development	58	58	0	31,175
D. Instructional Leadership Support	24	24	0	12,900
E. Co- and Extra-Curricular Student	34	113	0	60,738
F. System Administration/Support	218	218	0	117,175
G. Operations & Maintenance	1,002	1,191	0	640,163

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	0	387,078
B. Education & Library Technicians	36.00%	0	24,354
C. Clerical	29.00%	0	25,261
D. School Administrators	14.00%	0	18,522

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.93)	0	-195,959
16 Adjustment for Title I Revenues	0	-112,132

17 TOTALS	0	3607,714
18 E.P.S. RATES	0	6,712

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## A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2008	0.0	448.0	448.0		
	OCTOBER 2008	0.0	428.0	428.0		
	APRIL 2009	0.0	424.0	424.0		
	OCTOBER 2009	0.0	433.0	433.0		
	APRIL 2010	0.0	420.0	420.0		
	OCTOBER 2010	0.0	439.0	439.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	0.0 +	0.00	X	0.00	= 0.00
	9-12 PUPILS	429.5 +	2.50	X	6,712.00	= 2,899,584.00
	ADULT EDUC. COURSES AT .1	2.0		X	6,712.00	= 13,424.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	0.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	6,712.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .2402	0.0	X .15	X	0.00	= 0.00
	9-12 DISADVANTAGED @ .2402	103.2	X .15	X	6,712.00	= 103,901.76
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	0.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	3.0	X .700	X	6,712.00	= 14,095.20
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	0.0		X	43.00	= 0.00
	9-12 STUDENT ASSESSMENT	429.5		X	43.00	= 18,468.50
	K-8 TECHNOLOGY RESOURCES	0.0		X	97.00	= 0.00
	9-12 TECHNOLOGY RESOURCES	429.5		X	293.00	= 125,843.50
	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					3,175,316.96
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					3,080,057.45
30	ADJUSTED TOTAL OPERATING ALLOCATION					3,080,057.45

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B. OTHER SUBSIDIZABLE COSTS

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31	GIFTED & TALENTED EXPENDITURES FOR 2009-10	0.00	X	101.60%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					499,339.90
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2009-10	63,189.85	X	101.60%	=	64,200.89
35	TRANSPORTATION - EPS ALLOCATION					135,388.37
36	TRANSPORTATION (BUS PURCHASES) FOR 2010-11					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					698,929.16
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					3,778,986.61

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 2010-11 - MT DESERT CSD				0.00
43A	APPROVED LEASE PURCHASES FOR 2010-11 - MT DESERT CSD				0.00
44	INSURED VALUE FACTOR FOR 2009-10 - MT DESERT CSD				0.00
47	TOTAL DEBT SERVICE ALLOCATION				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				3,778,986.61

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	TOTAL ALLOCATION	LOCAL CONTRIBUTION
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	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION		DEBT ALLOCATION		TOWN ALLOCATION
BAR HARBOR	192.0	44.91%	1,697,142.89	+	0.00	=	1,697,142.89
MOUNT DESERT	79.5	18.60%	702,891.51		0.00		702,891.51
SOUTHWEST HBR	93.5	21.87%	826,464.37		0.00		826,464.37
TREMONT	62.5	14.62%	552,487.84		0.00		552,487.84
 TOTAL	 427.5						 3,778,986.61

	2010 STATE VALUATION X	MILL EXPECTATION	TOWN CONTRIBUTION		TOWN ALLOCATION		TOWN CONTRIBUTION		TOWN CONTRIBUTION
BAR HARBOR	455,181,610	7.470	3,400,206.63	OR	1,697,142.89		1,697,142.89	44.91%	3.73M
MOUNT DESERT	698,602,200	7.470	5,218,558.43		702,891.51		702,891.51	18.60%	1.01M
SOUTHWEST HBR	314,394,080	7.470	2,348,523.78		826,464.37		826,464.37	21.87%	2.63M
TREMONT	174,679,575	7.470	1,304,856.43		552,487.84		552,487.84	14.62%	3.16M
 TOTAL	 1,642,857,465		 12,272,145.27		 3,778,986.61		 3,778,986.61	100.00%	 2.30M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	3,778,986.61	3,778,986.61	0.00
49B ADJUSTMENT FOR 30% OF SPECIAL EDUCATION COSTS		149,801.97-	149,801.97
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	3,778,986.61	3,629,184.64	149,801.97
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
59E LESS MAINECARE SEED			0.00
60 ADJUSTED STATE CONTRIBUTION			149,801.97
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 % = 96.04%	STATE SHARE % = 3.96%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	3,874,246.12		

\*\*\*\*\* WARRANT ARTICLE \*\*\*\*\*

F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN	TOTAL ALLOCATION	LOCAL CONTRIBUTION	PERCENT	MILLS
BAR HARBOR	1,697,142.89	1,629,866.82	44.91%	3.58
MOUNT DESERT	702,891.51	675,028.34	18.60%	0.97
SOUTHWEST HBR	826,464.37	793,702.68	21.87%	2.52
TREMONT	552,487.84	530,586.80	14.62%	3.04
TOTAL	3,778,986.61	3,629,184.64	100.00%	2.21

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	12,483.49	12,483.49	0.00	0.00
August	12,483.49	12,483.49	0.00	0.00
September	12,483.49	12,483.49	0.00	0.00
October	12,483.49	12,483.50	0.00	0.00
November	12,483.49	12,483.50	0.00	0.00
December	12,483.49	12,483.50	0.00	0.00
Janurary	12,483.49	12,483.50	0.00	0.00
February	12,483.49	12,483.50	0.00	0.00
March	12,483.49	12,483.50	0.00	0.00
April	12,483.49	12,483.50	0.00	0.00
May	12,483.49	12,483.50	0.00	0.00
June	12,483.58	12,483.50	0.00	0.00
Total	149,801.97	149,801.97	0.00	0.00