

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

MOUNT DESERT

2008-09

291 - 576

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2007)	83	66	149	0	149
10 ATTENDING PUPILS (OCTOBER 2007)	97	63	160	0	160
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2007	90.0	64.5	154.5 (100%)	0.0 ( 0%)	154.5

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	5.3 (17:1)	4.0 (16:1)	0.0 (15:1)	=	9.3 /	16.6 =	=	.56 X	771,130 =	=	431,833	0
B. GUIDANCE	0.3 (350:1)	0.2 (350:1)	0.0 (250:1)	=	0.5 /	0.8 =	=	.63 X	40,974 =	=	25,814	0
C. LIBRARIANS	0.1 (800:1)	0.1 (800:1)	0.0 (800:1)	=	0.2 /	0.0 =	=	.20 X	0 =	=	5,956	0
D. HEALTH	0.1 (800:1)	0.1 (800:1)	0.0 (800:1)	=	0.2 /	0.9 =	=	.22 X	44,972 =	=	9,894	0
E. EDUCATION TECHS	0.9 (100:1)	0.6 (100:1)	0.0 (250:1)	=	1.5 /	2.0 =	=	.75 X	33,757 =	=	25,318	0
F. LIBRARY TECHS	0.2 (500:1)	0.1 (500:1)	0.0 (500:1)	=	0.3 /	0.0 =	=	.30 X	0 =	=	3,963	0
G. CLERICAL	0.5 (200:1)	0.3 (200:1)	0.0 (200:1)	=	0.8 /	1.9 =	=	.42 X	48,152 =	=	20,224	0
H. SCHOOL ADMIN.	0.3 (305:1)	0.2 (305:1)	0.0 (315:1)	=	0.5 /	1.2 =	=	.42 X	77,741 =	=	32,651	0

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	34	34	5,253	0
B. Supplies and Equipment	320	442	49,440	0
C. Professional Development	54	54	8,343	0
D. Instructional Leadership Support	22	22	3,399	0
E. Co- and Extra-Curricular Student	31	105	4,790	0
F. System Administration/Support	204	204	31,518	0
G. Operations & Maintenance	935	1,111	144,458	0

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	89,964	0
B. Education & Library Technicians	36.00%	10,541	0
C. Clerical	29.00%	5,865	0
D. School Administrators	14.00%	4,571	0

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.93)	-47,029	0
16 Adjustment for Title I Revenues	-5,264	0

17 TOTALS	861,500	0
18 E.P.S. RATES	5,576	0

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MOUNT DESERT

2008-09

291 - 576

A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2005	165.0	0.0	165.0		
	OCTOBER 2005	153.0	0.0	153.0		
	APRIL 2006	142.0	0.0	142.0		
	OCTOBER 2006	152.0	0.0	152.0		
	APRIL 2007	147.0	0.0	147.0		
	OCTOBER 2007	159.0	0.0	159.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X	SAU EPS RATES	
	K-8 PUPILS	153.0 +	0.00	X	5,576.00	= 853,128.00
	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	5,576.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	5,576.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .1447	22.1	X .15	X	5,576.00	= 18,484.44
	9-12 DISADVANTAGED @ .1447	0.0	X .15	X	0.00	= 0.00
	K-8 LIMITED ENGLISH PROF.	1.0	X .700	X	5,576.00	= 3,903.20
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	0.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	153.0		X	40.00	= 6,120.00
	9-12 STUDENT ASSESSMENT	0.0		X	40.00	= 0.00
	K-8 TECHNOLOGY RESOURCES	153.0		X	90.00	= 13,770.00
	9-12 TECHNOLOGY RESOURCES	0.0		X	273.00	= 0.00
	K-2 PUPILS	47.5	X .10	X	5,576.00	= 26,486.00
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					921,891.64
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					894,234.89
30	ADJUSTED TOTAL OPERATING ALLOCATION					894,234.89

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2008-09

291 - 576

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B. OTHER SUBSIDIZABLE COSTS

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31	GIFTED & TALENTED EXPENDITURES FOR 2006-07	26,514.59	X	102.90%	=	27,283.51
32	SPECIAL EDUCATION - EPS ALLOCATION					277,171.08
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2006-07	0.00	X	102.90%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					96,599.27
36	TRANSPORTATION (BUS PURCHASES) FOR 2007-08					68,126.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					469,179.86
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					1,363,414.75

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 - MOUNT DESERT				0.00
43A	APPROVED LEASE PURCHASES FOR 2007-08 - MOUNT DESERT				0.00
44	INSURED VALUE FACTOR FOR 2006-07 - MOUNT DESERT				0.00
47	TOTAL DEBT SERVICE ALLOCATION				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				1,363,414.75

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MOUNT DESERT

2008-09

291 - 576

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION				TOTAL ALLOCATION	LOCAL CONTRIBUTION
MOUNT DESERT	AVG. CAL. YEAR PUPILS	OPERATING ALLOCATION	DEBT ALLOCATION	TOWN ALLOCATION	
	153.0 100.00%	1,363,414.75	0.00	1,363,414.75	
TOTAL	153.0			1,363,414.75	

MOUNT DESERT	2007 STATE VALUATION	MILL EXPECTATION	TOWN CONTRIBUTION	OR	TOWN ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
	1,126,119,220	6.790	7,646,349.50		1,363,414.75	1,363,414.75	100.00% 1.21M
TOTAL	1,126,119,220		7,646,349.50		1,363,414.75	1,363,414.75	100.00% 1.21M

E. TOTALS AND ADJUSTMENTS			TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS		1,363,414.75	1,363,414.75	0.00
49B	ADJUSTMENT FOR 45% OF SPECIAL EDUCATION COSTS			124,726.99-	124,726.99
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS		1,363,414.75	1,238,687.76	124,726.99
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				124,726.99
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 % = 90.85%	STATE SHARE % = 9.15%		
63	FYI: 100% E.P.S. TOTAL ALLOCATION		1,391,071.50		

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

MOUNT DESERT

1,363,414.75

1,238,687.76 100.00%

1.10

TOTAL

1,363,414.75

1,238,687.76 100.00%

1.10

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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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2008-09

291 - 576

## SCHEDULED PAYMENTS &amp; YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	10,393.91	11,548.79	0.00	0.00
August	10,393.91	11,548.79	0.00	0.00
September	10,393.91	11,548.79	0.00	0.00
October	10,393.91	11,548.79	0.00	0.00
November	10,393.91	11,548.79	0.00	0.00
December	10,393.91	11,548.79	0.00	0.00
Janurary	10,393.91	11,548.80	0.00	0.00
February	10,393.91	8,777.09	0.00	0.00
March	10,393.91	8,777.09	0.00	0.00
April	10,393.91	8,777.09	0.00	0.00
May	10,393.91	8,777.09	0.00	0.00
June	10,393.98	8,777.09	0.00	0.00
Total	124,726.99	124,726.99	0.00	0.00