

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

AOS 91, MDIRSD

2009-10

891 - 891

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2008)	708	370	1,078	591	1,669
10 ATTENDING PUPILS (OCTOBER 2008)	701	380	1,081	564	1,645
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2008	704.5	375.0	1,079.5 ( 65%)	577.5 ( 35%)	1,657.0

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	41.4 (17:1)	23.4 (16:1)	38.5 (15:1)	=	103.3 /	154.6 =	=	.67 X	7503,773 =	=	3267,893	1759,635
B. GUIDANCE	2.0 (350:1)	1.1 (350:1)	2.3 (250:1)	=	5.4 /	7.3 =	=	.74 X	402,084 =	=	193,402	104,140
C. LIBRARIANS	0.9 (800:1)	0.5 (800:1)	0.7 (800:1)	=	2.1 /	1.9 =	=	1.11 X	85,124 =	=	61,417	33,071
D. HEALTH	0.9 (800:1)	0.5 (800:1)	0.7 (800:1)	=	2.1 /	3.2 =	=	.66 X	152,908 =	=	65,597	35,322
E. EDUCATION TECHS	7.0 (100:1)	3.8 (100:1)	2.3 (250:1)	=	13.1 /	22.3 =	=	.59 X	402,844 =	=	154,491	83,187
F. LIBRARY TECHS	1.4 (500:1)	0.8 (500:1)	1.2 (500:1)	=	3.4 /	3.9 =	=	.87 X	78,264 =	=	44,259	23,831
G. CLERICAL	3.5 (200:1)	1.9 (200:1)	2.9 (200:1)	=	8.3 /	12.8 =	=	.65 X	379,996 =	=	160,548	86,449
H. SCHOOL ADMIN.	2.3 (305:1)	1.2 (305:1)	1.8 (315:1)	=	5.3 /	10.5 =	=	.50 X	739,925 =	=	240,476	129,487

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	35	35	37,783	20,213
B. Supplies and Equipment	329	455	355,156	262,763
C. Professional Development	56	56	60,452	32,340
D. Instructional Leadership Support	23	23	24,829	13,283
E. Co- and Extra-Curricular Student	32	108	34,544	62,370
F. System Administration/Support	210	210	226,695	121,275
G. Operations & Maintenance	962	1,143	1038,479	660,083

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	681,779	367,112
B. Education & Library Technicians	36.00%	71,550	38,526
C. Clerical	29.00%	46,559	25,070
D. School Administrators	14.00%	33,667	18,128

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.93)	-354,159	-190,691
16 Adjustment for Title I Revenues	-141,900	-76,407

17 TOTALS	6303,516	3609,185
18 E.P.S. RATES	5,839	6,250

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A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2006	1,086.0	631.0	1,717.0		
	OCTOBER 2006	1,084.0	606.0	1,690.0		
	APRIL 2007	1,069.0	596.0	1,665.0		
	OCTOBER 2007	1,071.0	558.0	1,629.0		
	APRIL 2008	1,075.0	547.0	1,622.0		
	OCTOBER 2008	1,080.0	520.0	1,600.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X	SAU EPS RATES	
	K-8 PUPILS	1,077.5 +	0.00	X	5,839.00	= 6,291,522.50
	9-12 PUPILS	533.5 +	42.83	X	6,250.00	= 3,602,062.50
	ADULT EDUC. COURSES AT .1	2.1		X	6,250.00	= 13,125.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,839.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.500		X	6,250.00	= 3,125.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .2315	249.4	X .15	X	5,839.00	= 218,436.99
	9-12 DISADVANTAGED @ .2315	123.5	X .15	X	6,250.00	= 115,781.25
	K-8 LIMITED ENGLISH PROF.	15.0	X .700	X	5,839.00	= 61,309.50
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	6,250.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,077.5		X	41.00	= 44,177.50
	9-12 STUDENT ASSESSMENT	533.5		X	41.00	= 21,873.50
	K-8 TECHNOLOGY RESOURCES	1,077.5		X	93.00	= 100,207.50
	9-12 TECHNOLOGY RESOURCES	533.5		X	281.00	= 149,913.50
	K-2 PUPILS	361.0	X .10	X	5,839.00	= 210,787.90
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 52,096.70
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					10,884,419.34
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					10,557,886.75
30	ADJUSTED TOTAL OPERATING ALLOCATION					10,557,886.75

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B. OTHER SUBSIDIZABLE COSTS

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31	GIFTED & TALENTED EXPENDITURES FOR 2007-08	131,627.76	X	102.90%	=	135,444.97
32	SPECIAL EDUCATION - EPS ALLOCATION					2,422,264.27
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2007-08	52,254.67	X	102.90%	=	53,770.06
35	TRANSPORTATION - EPS ALLOCATION					942,666.52
36	TRANSPORTATION (BUS PURCHASES) FOR 2008-09					63,380.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					3,617,525.81
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					14,175,412.56

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 2008-09 - AOS 91, MDIRSD				0.00
43A	APPROVED LEASE PURCHASES FOR 2008-09 - AOS 91, MDIRSD				0.00
44	INSURED VALUE FACTOR FOR 2007-08 - AOS 91, MDIRSD				0.00
44	INSURED VALUE FACTOR FOR 2007-08 - TRENTON				321.54
47	TOTAL DEBT SERVICE ALLOCATION				321.54
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				14,175,734.10

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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	632.5	39.32%	5,573,772.22		0.00	5,573,772.22
CRANBERRY ISLES	18.5	1.15%	163,017.24		0.00	163,017.24
FRENCHBORO	13.0	0.81%	114,820.84		0.00	114,820.84
MOUNT DESERT	238.5	14.83%	2,102,213.68		0.00	2,102,213.68
SOUTHWEST HBR	263.0	16.35%	2,317,679.95		0.00	2,317,679.95
SWANS ISLAND	42.0	2.61%	369,978.27		0.00	369,978.27
TREMONT	198.5	12.34%	1,749,245.91		0.00	1,749,245.91
TRENTON	202.5	12.59%	1,784,684.44		321.54	1,785,005.98
<b>TOTAL</b>	<b>1,608.5</b>					<b>14,175,734.09</b>

	2008 STATE VALUATION X	MILL EXPECTATION =	TOWN CONTRIBUTION	OR	TOWN ALLOCATION				
BAR HARBOR	1,358,000,000	6.690	9,085,020.00		5,573,772.22	5,573,772.22	39.43%		4.10M
CRANBERRY ISLES	200,250,000	6.690	1,339,672.50		163,017.24	163,017.24	1.15%		0.81M
FRENCHBORO	11,400,000	6.690	76,266.00		114,820.84	76,266.00	0.54%		6.69M
MOUNT DESERT	1,873,750,000	6.690	12,535,387.50		2,102,213.68	2,102,213.68	14.87%		1.12M
SOUTHWEST HBR	717,900,000	6.690	4,802,751.00		2,317,679.95	2,317,679.95	16.39%		3.23M
SWANS ISLAND	137,700,000	6.690	921,213.00		369,978.27	369,978.27	2.62%		2.69M
TREMONT	503,050,000	6.690	3,365,404.50		1,749,245.91	1,749,245.91	12.37%		3.48M
TRENTON	268,250,000	6.690	1,794,592.50		1,785,005.98	1,785,005.98	12.63%		6.65M
<b>TOTAL</b>	<b>5,070,300,000</b>		<b>33,920,307.00</b>		<b>14,175,734.09</b>	<b>14,137,179.25</b>	<b>100.00%</b>		<b>2.79M</b>

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	14,175,734.10	14,137,179.25	38,554.85
49B ADJUSTMENT FOR 40% OF SPECIAL EDUCATION COSTS		930,350.86-	930,350.86
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	14,175,734.10	13,206,828.39	968,905.71
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
59C LESS AMOUNT TO BE PAID BY FEDERAL ARRA TITLE XIV STABILIZATION FUNDS			121,113.22
60 ADJUSTED STATE CONTRIBUTION			847,792.49
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 99.73% STATE SHARE % = 0.27%			
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 94.02% STATE SHARE % = 5.98%			
63 FYI: 100% E.P.S. TOTAL ALLOCATION	14,502,266.69		

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

F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN	TOTAL ALLOCATION	LOCAL CONTRIBUTION	PERCENT	MILLS
BAR HARBOR	5,573,772.22	5,207,452.43	39.43%	3.83
CRANBERRY ISLES	163,017.24	151,878.53	1.15%	0.76
FRENCHBORO	114,820.84	71,316.87	0.54%	6.26
MOUNT DESERT	2,102,213.68	1,963,855.38	14.87%	1.05
SOUTHWEST HBR	2,317,679.95	2,164,599.17	16.39%	3.02
SWANS ISLAND	369,978.27	346,018.90	2.62%	2.51
TREMONT	1,749,245.91	1,633,684.67	12.37%	3.25
TRENTON	1,785,005.99	1,668,022.44	12.63%	6.22
TOTAL	14,175,734.10	13,206,828.39	100.00%	2.60

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	70,649.37	90,834.91	0.00	0.00
August	70,649.37	90,834.91	0.00	0.00
September	70,649.37	90,834.91	0.00	0.00
October	70,649.37	90,834.91	0.00	0.00
November	70,649.37	90,834.91	0.00	0.00
December	70,649.37	90,834.91	0.00	0.00
Janurary	70,649.37	90,834.91	0.00	0.00
February	70,649.37	42,389.62	0.00	0.00
March	70,649.37	42,389.62	0.00	0.00
April	70,649.37	42,389.62	0.00	0.00
May	70,649.37	42,389.63	0.00	0.00
June	70,649.42	42,389.63	0.00	0.00
Total	847,792.49	847,792.49	0.00	0.00