

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

AOS 91, MDIRSD

2010-11

891 - 891

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2009)	687	381	1,068	552	1,620
10 ATTENDING PUPILS (OCTOBER 2009)	694	356	1,050	545	1,595
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2009	690.5	368.5	1,059.0 (66%)	548.5 (34%)	1,607.5

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	40.6 (17:1)	23.0 (16:1)	36.6 (15:1)	=	100.2 /	148.7 =	=	.67 X	7493,692 =	=	3313,711	1707,063
B. GUIDANCE	2.0 (350:1)	1.1 (350:1)	2.2 (250:1)	=	5.3 /	7.1 =	=	.75 X	400,580 =	=	198,287	102,148
C. LIBRARIANS	0.9 (800:1)	0.5 (800:1)	0.7 (800:1)	=	2.1 /	2.9 =	=	.72 X	130,595 =	=	62,058	31,970
D. HEALTH	0.9 (800:1)	0.5 (800:1)	0.7 (800:1)	=	2.1 /	3.3 =	=	.64 X	165,848 =	=	70,054	36,089
E. EDUCATION TECHS	6.9 (100:1)	3.7 (100:1)	2.2 (250:1)	=	12.8 /	20.3 =	=	.63 X	383,900 =	=	159,626	82,231
F. LIBRARY TECHS	1.4 (500:1)	0.7 (500:1)	1.1 (500:1)	=	3.2 /	4.4 =	=	.73 X	92,298 =	=	44,469	22,909
G. CLERICAL	3.5 (200:1)	1.8 (200:1)	2.7 (200:1)	=	8.0 /	12.9 =	=	.62 X	396,615 =	=	162,295	83,606
H. SCHOOL ADMIN.	2.3 (305:1)	1.2 (305:1)	1.7 (315:1)	=	5.2 /	10.7 =	=	.49 X	768,883 =	=	248,657	128,096

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	36	36	38,124	19,746
B. Supplies and Equipment	337	466	356,883	255,601
C. Professional Development	57	57	60,363	31,265
D. Instructional Leadership Support	24	24	25,416	13,164
E. Co- and Extra-Curricular Student	33	111	34,947	60,884
F. System Administration/Support	215	215	227,685	117,928
G. Operations & Maintenance	986	1,172	1044,174	642,842

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	692,381	356,681
B. Education & Library Technicians	36.00%	73,474	37,850
C. Clerical	29.00%	47,066	24,246
D. School Administrators	14.00%	34,812	17,933

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.93)	-360,150	-185,539
16 Adjustment for Title I Revenues	-143,613	-73,982

17 TOTALS	6390,717	3512,729
18 E.P.S. RATES	6,035	6,404

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A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	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		
	APRIL 2009	1,067.0	512.0	1,579.0		
	OCTOBER 2009	1,048.0	521.0	1,569.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	1,057.5 +	10.83	X	6,035.00	= 6,447,371.55
	9-12 PUPILS	516.5 +	25.83	X	6,404.00	= 3,473,081.32
	ADULT EDUC. COURSES AT .1	2.6		X	6,404.00	= 16,650.40
	K-8 EQUIV. INSTR. PUPILS	0.000		X	6,035.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	6,404.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .2395	253.3	X .15	X	6,035.00	= 229,299.83
	9-12 DISADVANTAGED @ .2395	123.7	X .15	X	6,404.00	= 118,826.22
	K-8 LIMITED ENGLISH PROF.	8.0	X .700	X	6,035.00	= 33,796.00
	9-12 LIMITED ENGLISH PROF.	7.0	X .700	X	6,404.00	= 31,379.60
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,057.5		X	42.00	= 44,415.00
	9-12 STUDENT ASSESSMENT	516.5		X	42.00	= 21,693.00
	K-8 TECHNOLOGY RESOURCES	1,057.5		X	95.00	= 100,462.50
	9-12 TECHNOLOGY RESOURCES	516.5		X	288.00	= 148,752.00
	K-2 PUPILS	351.0	X .10	X	6,035.00	= 211,828.50
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 55,202.84
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					10,932,758.76
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					10,604,775.99
30	ADJUSTED TOTAL OPERATING ALLOCATION					10,604,775.99

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2008-09	201,272.27	X	102.50%	=	206,304.08
32	SPECIAL EDUCATION - EPS ALLOCATION					2,723,153.80
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2008-09	38,678.61	X	102.50%	=	39,645.58
35	TRANSPORTATION - EPS ALLOCATION					863,265.44
36	TRANSPORTATION (BUS PURCHASES) FOR 2009-10					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					3,832,368.89
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					14,437,144.88

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 2009-10 - AOS 91, MDIRSD				0.00
43A	APPROVED LEASE PURCHASES FOR 2009-10 - AOS 91, MDIRSD				0.00
44	INSURED VALUE FACTOR FOR 2008-09 - AOS 91, MDIRSD				0.00
47	TOTAL DEBT SERVICE ALLOCATION				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				14,437,144.88

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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	624.0	39.97%	5,770,526.81	0.00
CRANBERRY ISLES	17.0	1.09%	157,364.88	0.00
FRENCHBORO	13.5	0.86%	124,159.45	0.00
MOUNT DESERT	232.0	14.86%	2,145,359.73	0.00
SOUTHWEST HBR	244.5	15.66%	2,260,856.89	0.00
SWANS ISLAND	46.5	2.98%	430,226.92	0.00
TREMONT	199.0	12.75%	1,840,735.97	0.00
TRENTON	184.5	11.83%	1,707,914.24	0.00
TOTAL	1,561.0			14,437,144.89

	2009 STATE VALUATION X	MILL EXPECTATION =	TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
BAR HARBOR	1,474,600,000	6.900	10,174,740.00		5,770,526.81	5,770,526.81	40.09%	3.91M
CRANBERRY ISLES	196,900,000	6.900	1,358,610.00		157,364.88	157,364.88	1.09%	0.80M
FRENCHBORO	11,750,000	6.900	81,075.00		124,159.45	81,075.00	0.56%	6.90M
MOUNT DESERT	2,030,500,000	6.900	14,010,450.00		2,145,359.73	2,145,359.73	14.90%	1.06M
SOUTHWEST HBR	776,050,000	6.900	5,354,745.00		2,260,856.89	2,260,856.89	15.71%	2.91M
SWANS ISLAND	152,050,000	6.900	1,049,145.00		430,226.92	430,226.92	2.99%	2.83M
TREMONT	521,600,000	6.900	3,599,040.00		1,840,735.97	1,840,735.97	12.79%	3.53M
TRENTON	288,100,000	6.900	1,987,890.00		1,707,914.24	1,707,914.24	11.87%	5.93M
TOTAL	5,451,550,000		37,615,695.00		14,437,144.89	14,394,060.44	100.00%	2.64M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	14,437,144.88	14,394,060.44	43,084.44
49B ADJUSTMENT FOR 35% OF SPECIAL EDUCATION COSTS		910,019.39-	910,019.39
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	14,437,144.88	13,484,041.05	953,103.83
51 PLUS AUDIT ADJUSTMENTS			0.00
52 LESS AUDIT ADJUSTMENTS			21,081.97
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			272,315.38
60 ADJUSTED STATE CONTRIBUTION			659,706.48
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):		LOCAL SHARE % = 99.70%	STATE SHARE % = 0.30%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):		LOCAL SHARE % = 95.43%	STATE SHARE % = 4.57%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	14,765,127.65		

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

F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN	TOTAL ALLOCATION	LOCAL CONTRIBUTION	PERCENT	MILLS
BAR HARBOR	5,770,526.81	5,405,752.06	40.09%	3.67
CRANBERRY ISLES	157,364.88	146,976.05	1.09%	0.75
FRENCHBORO	124,159.45	75,510.63	0.56%	6.43
MOUNT DESERT	2,145,359.73	2,009,122.12	14.90%	0.99
SOUTHWEST HBR	2,260,856.89	2,118,342.85	15.71%	2.73
SWANS ISLAND	430,226.92	403,172.83	2.99%	2.65
TREMONT	1,840,735.97	1,724,608.85	12.79%	3.31
TRENTON	1,707,914.23	1,600,555.66	11.87%	5.56
TOTAL	14,437,144.88	13,484,041.05	100.00%	2.47

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
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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	54,975.54	54,975.54	0.00	0.00
August	54,975.54	54,975.54	0.00	0.00
September	54,975.54	54,975.54	0.00	0.00
October	54,975.54	54,975.54	0.00	0.00
November	54,975.54	54,975.54	0.00	0.00
December	54,975.54	54,975.54	0.00	0.00
Janurary	54,975.54	54,975.54	0.00	0.00
February	54,975.54	54,975.54	0.00	0.00
March	54,975.54	54,975.54	0.00	0.00
April	54,975.54	54,975.54	0.00	0.00
May	54,975.54	54,975.54	0.00	0.00
June	54,975.54	54,975.54	0.00	0.00
Total	659,706.48	659,706.48	0.00	0.00