

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

MOUNT DESERT

2011-12

291 - 891

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2010)	102	48	150	0	150
10 ATTENDING PUPILS (OCTOBER 2010)	107	49	156	0	156
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2010	104.5	48.5	153.0 (100%)	0.0 (0%)	153.0

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	6.1 (17:1)	3.0 (16:1)	0.0 (15:1)	=	9.1 /	16.1 =	=	.57 X	846,534 =	=	482,524	0
B. GUIDANCE	0.3 (350:1)	0.1 (350:1)	0.0 (250:1)	=	0.4 /	0.8 =	=	.50 X	46,973 =	=	23,487	0
C. LIBRARIANS	0.1 (800:1)	0.1 (800:1)	0.0 (800:1)	=	0.2 /	0.0 =	=	.20 X	0 =	=	6,382	0
D. HEALTH	0.1 (800:1)	0.1 (800:1)	0.0 (800:1)	=	0.2 /	0.9 =	=	.22 X	48,191 =	=	10,602	0
E. EDUCATION TECHS	1.0 (100:1)	0.5 (100:1)	0.0 (250:1)	=	1.5 /	2.0 =	=	.75 X	39,637 =	=	29,728	0
F. LIBRARY TECHS	0.2 (500:1)	0.1 (500:1)	0.0 (500:1)	=	0.3 /	0.0 =	=	.30 X	0 =	=	4,247	0
G. CLERICAL	0.5 (200:1)	0.2 (200:1)	0.0 (200:1)	=	0.7 /	2.0 =	=	.35 X	63,560 =	=	22,246	0
H. SCHOOL ADMIN.	0.3 (305:1)	0.2 (305:1)	0.0 (315:1)	=	0.5 /	1.2 =	=	.42 X	83,308 =	=	34,989	0

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	37	37	5,661	0
B. Supplies and Equipment	342	473	52,326	0
C. Professional Development	58	58	8,874	0
D. Instructional Leadership Support	24	24	3,672	0
E. Co- and Extra-Curricular Student	34	113	5,202	0
F. System Administration/Support	218	218	33,354	0
G. Operations & Maintenance	1,002	1,191	153,306	0

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	99,369	0
B. Education & Library Technicians	36.00%	12,231	0
C. Clerical	29.00%	6,451	0
D. School Administrators	14.00%	4,898	0

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.93)	-51,997	0
16 Adjustment for Title I Revenues	-12,637	0

17 TOTALS	934,914	0
18 E.P.S. RATES	6,111	0

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2008	158.0	0.0	158.0		
	OCTOBER 2008	161.0	0.0	161.0		
	APRIL 2009	159.0	0.0	159.0		
	OCTOBER 2009	152.0	0.0	152.0		
	APRIL 2010	148.0	0.0	148.0		
	OCTOBER 2010	152.0	0.0	152.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	150.0 +	5.00	X	6,111.00	= 947,205.00
	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	0.125		X	6,111.00	= 763.88
	9-12 EQUIV. INSTR. PUPILS	0.000		X	6,111.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .1645	24.7	X .15	X	6,111.00	= 22,641.26
	9-12 DISADVANTAGED @ .1645	0.0	X .15	X	0.00	= 0.00
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	6,111.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	0.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	150.0		X	43.00	= 6,450.00
	9-12 STUDENT ASSESSMENT	0.0		X	43.00	= 0.00
	K-8 TECHNOLOGY RESOURCES	150.0		X	97.00	= 14,550.00
	9-12 TECHNOLOGY RESOURCES	0.0		X	293.00	= 0.00
	K-2 PUPILS	58.0	X .10	X	6,111.00	= 35,443.80
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					1,027,053.94
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					996,242.32
30	ADJUSTED TOTAL OPERATING ALLOCATION					996,242.32

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2009-10	0.00	X	101.60%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					304,516.14
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2009-10	0.00	X	101.60%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					99,802.94
36	TRANSPORTATION (BUS PURCHASES) FOR 2010-11					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					404,319.08
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					1,400,561.40

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 2010-11 - MOUNT DESERT				0.00
43A	APPROVED LEASE PURCHASES FOR 2010-11 - MOUNT DESERT				0.00
44	INSURED VALUE FACTOR FOR 2009-10 - MOUNT DESERT				0.00
47	TOTAL DEBT SERVICE ALLOCATION				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				1,400,561.40

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

TOTAL ALLOCATION LOCAL CONTRIBUTION

	AVG. CAL. YEAR PUPILS	100.00%	OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION
MOUNT DESERT	151.0		1,400,561.40		0.00		1,400,561.40
TOTAL	151.0						1,400,561.40

	2010 STATE VALUATION	MILL EXPECTATION	TOWN CONTRIBUTION	OR	TOWN ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
MOUNT DESERT	1,318,147,800	7.470	9,846,564.07		1,400,561.40	1,400,561.40	100.00% 1.06M
TOTAL	1,318,147,800		9,846,564.07		1,400,561.40	1,400,561.40	100.00% 1.06M

E. TOTALS AND ADJUSTMENTS

TOTAL ALLOCATION LOCAL CONTRIBUTION STATE CONTRIBUTION

49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	1,400,561.40	1,400,561.40	0.00
49B	ADJUSTMENT FOR 30% OF SPECIAL EDUCATION COSTS		91,354.84-	91,354.84
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	1,400,561.40	1,309,206.56	91,354.84
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			91,354.84
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 % = 93.48%	STATE SHARE % = 6.52%	
63	FYI: 100% E.P.S. TOTAL ALLOCATION	1,431,373.02		

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

F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN	TOTAL ALLOCATION	LOCAL CONTRIBUTION	PERCENT	MILLS
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MOUNT DESERT

1,400,561.40

1,309,206.56 100.00%

0.99

TOTAL

1,400,561.40

1,309,206.56 100.00%

0.99

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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
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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	7,612.90	7,612.90	0.00	0.00
August	7,612.90	7,612.90	0.00	0.00
September	7,612.90	7,612.90	0.00	0.00
October	7,612.90	7,612.90	0.00	0.00
November	7,612.90	7,612.90	0.00	0.00
December	7,612.90	7,612.90	0.00	0.00
Janurary	7,612.90	7,612.90	0.00	0.00
February	7,612.90	7,612.90	0.00	0.00
March	7,612.90	7,612.91	0.00	0.00
April	7,612.90	7,612.91	0.00	0.00
May	7,612.90	7,612.91	0.00	0.00
June	7,612.94	7,612.91	0.00	0.00
Total	91,354.84	91,354.84	0.00	0.00