

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

BAR HARBOR

2012-13

028 - 891

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2011)	272	158	430	0	430
10 ATTENDING PUPILS (OCTOBER 2011)	277	146	423	0	423
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2011	274.5	152.0	426.5 (100%)	0.0 (0%)	426.5

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	16.1 (17:1)	9.5 (16:1)	0.0 (15:1)	=	25.6 /	37.0 =	=	.69 X	1916,365 =	=	1322,292	0
B. GUIDANCE	0.9 (315:1)	0.5 (315:1)	0.0 (225:1)	=	1.4 /	1.0 =	=	1.40 X	61,298 =	=	85,817	0
C. LIBRARIANS	0.4 (720:1)	0.2 (720:1)	0.0 (720:1)	=	0.6 /	1.0 =	=	.60 X	39,682 =	=	23,809	0
D. HEALTH	0.4 (720:1)	0.2 (720:1)	0.0 (720:1)	=	0.6 /	1.0 =	=	.60 X	45,845 =	=	27,507	0
E. EDUCATION TECHS	3.1 (090:1)	1.7 (090:1)	0.0 (225:1)	=	4.8 /	2.0 =	=	2.40 X	38,482 =	=	92,357	0
F. LIBRARY TECHS	0.6 (450:1)	0.3 (450:1)	0.0 (450:1)	=	0.9 /	1.0 =	=	.90 X	21,945 =	=	19,751	0
G. CLERICAL	1.5 (180:1)	0.8 (180:1)	0.0 (180:1)	=	2.3 /	2.0 =	=	1.15 X	65,778 =	=	75,645	0
H. SCHOOL ADMIN.	1.0 (275:1)	0.6 (275:1)	0.0 (284:1)	=	1.6 /	2.0 =	=	.80 X	151,700 =	=	121,360	0

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	37	37	15,781	0
B. Supplies and Equipment	346	478	147,569	0
C. Professional Development	59	59	25,164	0
D. Instructional Leadership Support	24	24	10,236	0
E. Co- and Extra-Curricular Student	34	114	14,501	0
F. System Administration/Support	220	220	93,830	0
G. Operations & Maintenance	1,013	1,204	432,045	0

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	277,291	0
B. Education & Library Technicians	36.00%	40,359	0
C. Clerical	29.00%	21,937	0
D. School Administrators	14.00%	16,990	0

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.93)	-124,902	0
16 Adjustment for Title I Revenues	-21,849	0

17 TOTALS	2717,489	0
18 E.P.S. RATES	6,372	0

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A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2009	443.0	0.0	443.0		
	OCTOBER 2009	434.0	0.0	434.0		
	APRIL 2010	435.0	0.0	435.0		
	OCTOBER 2010	435.0	0.0	435.0		
	APRIL 2011	429.0	0.0	429.0		
	OCTOBER 2011	422.0	0.0	422.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	425.5 +	7.50	X	6,372.00	= 2,759,076.00
	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	6,372.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	6,372.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .1517	64.5	X .15	X	6,372.00	= 61,649.10
	9-12 DISADVANTAGED @ .1517	0.0	X .15	X	0.00	= 0.00
	K-8 LIMITED ENGLISH PROF.	11.0	X .700	X	6,372.00	= 49,064.40
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	0.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	425.5		X	43.00	= 18,296.50
	9-12 STUDENT ASSESSMENT	0.0		X	43.00	= 0.00
	K-8 TECHNOLOGY RESOURCES	425.5		X	98.00	= 41,699.00
	9-12 TECHNOLOGY RESOURCES	0.0		X	296.00	= 0.00
	K-2 PUPILS	130.5	X .10	X	6,372.00	= 83,154.60
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					3,012,939.60
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					2,922,551.41
30	ADJUSTED TOTAL OPERATING ALLOCATION					2,922,551.41

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2010-11	66,206.01	X	101.10%	=	66,934.28
32	SPECIAL EDUCATION - EPS ALLOCATION					648,046.23
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2010-11	0.00	X	101.10%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					198,857.80
36	TRANSPORTATION (BUS PURCHASES) FOR 2011-12					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					913,838.31
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					3,836,389.72

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 2011-12 - BAR HARBOR				0.00
43A	APPROVED LEASE PURCHASES FOR 2011-12 - BAR HARBOR				0.00
44	INSURED VALUE FACTOR FOR 2010-11 - BAR HARBOR				0.00
47	TOTAL DEBT SERVICE ALLOCATION				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				3,836,389.72

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION	TOTAL ALLOCATION	LOCAL CONTRIBUTION																					

<table border="0" style="width: 100%;"> <tr> <td style="text-align: right;">AVG. CAL. YEAR PUPILS</td> <td style="text-align: center;">100.00%</td> <td style="text-align: right;">OPERATING ALLOCATION</td> <td style="text-align: center;">+</td> <td style="text-align: center;">DEBT ALLOCATION</td> <td style="text-align: center;">=</td> <td style="text-align: right;">TOWN ALLOCATION</td> </tr> <tr> <td style="text-align: right;">BAR HARBOR</td> <td style="text-align: center;">425.5</td> <td style="text-align: right;">3,836,389.72</td> <td></td> <td style="text-align: center;">0.00</td> <td></td> <td style="text-align: right;">3,836,389.72</td> </tr> <tr> <td style="text-align: right;">TOTAL</td> <td style="text-align: center;">425.5</td> <td></td> <td></td> <td></td> <td></td> <td style="text-align: right;">3,836,389.72</td> </tr> </table>	AVG. CAL. YEAR PUPILS	100.00%	OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION	BAR HARBOR	425.5	3,836,389.72		0.00		3,836,389.72	TOTAL	425.5					3,836,389.72		
AVG. CAL. YEAR PUPILS	100.00%	OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION																	
BAR HARBOR	425.5	3,836,389.72		0.00		3,836,389.72																	
TOTAL	425.5					3,836,389.72																	

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2011 STATE VALUATION X	MILL EXPECTATION	=	TOWN CONTRIBUTION	OR	TOWN ALLOCATION	3,836,389.72	100.00%	3.91M																					
BAR HARBOR	982,149,110	7.800	7,660,763.06		3,836,389.72	3,836,389.72																							
TOTAL	982,149,110		7,660,763.06		3,836,389.72	3,836,389.72	100.00%	3.91M																					

E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION

49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	3,836,389.72	3,836,389.72	0.00
49B ADJUSTMENT FOR 30% OF SPECIAL EDUCATION COSTS		194,413.87-	194,413.87
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	3,836,389.72	3,641,975.85	194,413.87
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
59D BUS REFURBISHING ADJUSTMENT			0.00
59E LESS MAINECARE SEED - PRIVATE			0.00
59E LESS MAINECARE SEED - PUBLIC			0.00
60 A D J U S T E D S T A T E C O N T R I B U T I O N			194,413.87
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 % = 94.93%	STATE SHARE % = 5.07%	
63 FYI: 100% E.P.S. TOTAL ALLOCATION	3,926,777.91		

***** WARRANT ARTICLE *****				
F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN	TOTAL ALLOCATION	LOCAL CONTRIBUTION	PERCENT	MILLS
BAR HARBOR	3,836,389.72	3,641,975.85	100.00%	3.71
TOTAL	3,836,389.72	3,641,975.85	100.00%	3.71