

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

MT DESERT CSD

2005-06

907 - 576

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2004	0.0	0.0	0.0 ( 0%)	691.5 (100%)	691.5

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	0.0 (17:1)	0.0 (16:1)	46.1 (15:1)	= 46.1 / 46.9 =	.98 X	1808,070 =	0	1771,909
B. GUIDANCE	0.0 (350:1)	0.0 (350:1)	2.8 (250:1)	= 2.8 / 3.0 =	.93 X	136,740 =	0	127,168
C. LIBRARIANS	0.0 (800:1)	0.0 (800:1)	0.9 (800:1)	= 0.9 / 0.9 =	1.00 X	42,063 =	0	42,063
D. HEALTH	0.0 (800:1)	0.0 (800:1)	0.9 (800:1)	= 0.9 / 1.4 =	.64 X	57,783 =	0	36,981
E. EDUCATION TECHS	0.0 (100:1)	0.0 (100:1)	2.8 (250:1)	= 2.8 / 5.8 =	.48 X	85,763 =	0	41,166
F. LIBRARY TECHS	0.0 (500:1)	0.0 (500:1)	1.4 (500:1)	= 1.4 / 1.8 =	.78 X	32,945 =	0	25,697
G. CLERICAL	0.0 (200:1)	0.0 (200:1)	3.5 (200:1)	= 3.5 / 7.4 =	.47 X	171,062 =	0	80,399
H. SCHOOL ADMIN.	0.0 (305:1)	0.0 (305:1)	2.2 (315:1)	= 2.2 / 3.0 =	.73 X	205,662 =	0	150,133

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	31	31	0	21,437
B. Supplies and Equipment	295	408	0	282,132
C. Professional Development	50	50	0	34,575
D. Instructional Leadership Support	20	20	0	13,830
E. Co- and Extra-Curricular Student	28	97	0	67,076
F. System Administration/Support	341	338	0	233,727
G. Operations & Maintenance	907	1,078	0	745,437

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	0	375,843
B. Education & Library Technicians	36.00%	0	24,071
C. Clerical	29.00%	0	23,316
D. School Administrators	14.00%	0	21,019

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.93)	0	-191,884
16 Adjustment for Title I Revenues	0	-29,575

17 TOTALS	0	3896,519
18 E.P.S. RATES	0	5,635

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## A. OPERATING COST ALLOCATIONS

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19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2002	0.0	535.0	535.0		
	OCTOBER 2002	0.0	548.0	548.0		
	APRIL 2003	0.0	543.0	543.0		
	OCTOBER 2003	0.0	550.0	550.0		
	APRIL 2004	0.0	533.0	533.0		
	OCTOBER 2004	0.0	540.0	540.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	0.0 +	0.00	X	0.00	= 0.00
	9-12 PUPILS	536.5 +	5.00	X	5,635.00	= 3,051,352.50
	ADULT EDUC. COURSES AT .1	2.0		X	5,635.00	= 11,270.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	0.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	5,635.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .2188	0.0	X .15	X	0.00	= 0.00
	9-12 DISADVANTAGED @ .2188	117.4	X .15	X	5,635.00	= 99,232.35
	K-8 LIMITED ENGLISH PROF.	0.0	X .500	X	0.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .500	X	5,635.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	0.0		X	100.00	= 0.00
	9-12 STUDENT ASSESSMENT	536.5		X	100.00	= 53,650.00
	K-8 TECHNOLOGY RESOURCES	0.0		X	83.00	= 0.00
	9-12 TECHNOLOGY RESOURCES	536.5		X	252.00	= 135,198.00
	K-2 PUPILS	0.0	X .10	X	0.00	= 0.00
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					3,350,702.85
	OPERATING ALLOCATION WITH EPS TRANSITION AT 84.00 %					2,814,590.39
30	ADJUSTED TOTAL OPERATING ALLOCATION					2,814,590.39

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2003-04	0.00	X	101.80%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					530,511.05
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2003-04	39,764.70	X	101.80%	=	40,480.46
35	TRANSPORTATION - EPS ALLOCATION					78,064.03
36	TRANSPORTATION (BUS PURCHASES) FOR 2004-05					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					649,055.54
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					3,463,645.93

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 2004-05				0.00
43A	APPROVED LEASE PURCHASES FOR 2004-05				0.00
44	INSURED VALUE FACTOR FOR 2003-04				0.00
47	TOTAL DEBT SERVICE ALLOCATION				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				3,463,645.93

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL. YEAR PUPILS		2004 STATE VALUATION	MILL EXPECTATION	LOCAL CONTRIBUTION	OR	TOTAL ALLOCATION	LOCAL CONTRIBUTION		
BAR HARBOR	240.5	44.83%	323,548,750	8.26	2,672,512.67		1,552,752.47	1,552,752.47	44.83%	4.80M
MT DESERT	118.0	21.99%	413,363,605	8.26	3,414,383.37		761,655.74	761,655.74	21.99%	1.84M
SOUTHWEST HARBOR	98.5	18.36%	126,403,000	8.26	1,044,088.78		635,925.39	635,925.39	18.36%	5.03M
TREMONT	79.5	14.82%	83,122,745	8.26	686,593.87		513,312.33	513,312.33	14.82%	6.18M
TOTAL	536.5		946,438,100		7,817,578.69		3,463,645.93	3,463,645.93	100.00%	3.66M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	3,463,645.93	3,463,645.93	0.00
49B ADJUSTMENT FOR 84% OF SPECIAL EDUCATION COSTS		445,629.28-	445,629.28
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	3,463,645.93	3,018,016.65	445,629.28
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
57 LESS ADJUSTMENT FOR LAPTOP AGREEMENT			82,094.96
58A TRANSITION ADJUSTMENT			0.00
58B TRANSITION ADJUSTMENT (ENROLLMENT LESS 1,000)			0.00
58C TRANSITION ADJUSTMENT (ENROLLMENT 1,000 OR MORE)			0.00
58D TRANSITION ADJUSTMENT (SMALL ADMINISTRATIVE UNIT)			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			363,534.32
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 % = 89.50%	STATE SHARE % = 10.50%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	3,999,758.39		

F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN	MSE ADJ. LINE 49D	TOTAL ALLOCATION	LOCAL CONTRIBUTION	PERCENT	MILLS
BAR HARBOR		1,552,752.47	1,352,976.86	44.83%	4.18
MT DESERT		761,655.74	663,661.86	21.99%	1.61
SOUTHWEST HARBOR		635,925.39	554,107.86	18.36%	4.38
TREMONT		513,312.33	447,270.07	14.82%	5.38
TOTAL		3,463,645.93	3,018,016.65	100.00%	3.19