

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

MT DESERT CSD

2007-08

907 - 576

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2006)	0	0	0	667	667
10 ATTENDING PUPILS (OCTOBER 2006)	0	0	0	647	647
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2006	0.0	0.0	0.0 ( 0%)	657.0 (100%)	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	0.0 (17:1)	0.0 (16:1)	43.8 (15:1)	=	43.8	/	48.7	=	.90 X	2089,076	=	0	1880,168
B. GUIDANCE	0.0 (350:1)	0.0 (350:1)	2.6 (250:1)	=	2.6	/	3.0	=	.87 X	152,391	=	0	132,580
C. LIBRARIANS	0.0 (800:1)	0.0 (800:1)	0.8 (800:1)	=	0.8	/	0.9	=	.89 X	44,746	=	0	39,824
D. HEALTH	0.0 (800:1)	0.0 (800:1)	0.8 (800:1)	=	0.8	/	1.3	=	.62 X	57,441	=	0	35,613
E. EDUCATION TECHS	0.0 (100:1)	0.0 (100:1)	2.6 (250:1)	=	2.6	/	4.8	=	.54 X	82,212	=	0	44,394
F. LIBRARY TECHS	0.0 (500:1)	0.0 (500:1)	1.3 (500:1)	=	1.3	/	1.8	=	.72 X	35,315	=	0	25,427
G. CLERICAL	0.0 (200:1)	0.0 (200:1)	3.3 (200:1)	=	3.3	/	5.0	=	.66 X	136,981	=	0	90,407
H. SCHOOL ADMIN.	0.0 (305:1)	0.0 (305:1)	2.1 (315:1)	=	2.1	/	3.0	=	.70 X	210,493	=	0	147,345

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	33	33	0	21,681
B. Supplies and Equipment	311	430	0	282,510
C. Professional Development	52	52	0	34,164
D. Instructional Leadership Support	21	21	0	13,797
E. Co- and Extra-Curricular Student	30	102	0	67,014
F. System Administration/Support	359	356	0	233,892
G. Operations & Maintenance	956	1,136	0	746,352

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	0	396,755
B. Education & Library Technicians	36.00%	0	25,136
C. Clerical	29.00%	0	26,218
D. School Administrators	14.00%	0	20,628

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.93)      0      -202,032

16 Adjustment for Title I Revenues      0      -117,749

17 TOTALS      0      3944,122

18 E.P.S. RATES      0      6,003

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A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2004	0.0	533.0	533.0		
	OCTOBER 2004	0.0	540.0	540.0		
	APRIL 2005	0.0	525.0	525.0		
	OCTOBER 2005	0.0	514.0	514.0		
	APRIL 2006	0.0	510.0	510.0		
	OCTOBER 2006	0.0	488.0	488.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X	SAU EPS RATES	
	K-8 PUPILS	0.0 +	0.00	X	0.00	= 0.00
	9-12 PUPILS	499.0 +	19.33	X	6,003.00	= 3,111,534.99
	ADULT EDUC. COURSES AT .1	2.0		X	6,003.00	= 12,006.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	0.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	6,003.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .1934	0.0	X .15	X	0.00	= 0.00
	9-12 DISADVANTAGED @ .1934	96.5	X .15	X	6,003.00	= 86,893.43
	K-8 LIMITED ENGLISH PROF.	0.0	X .500	X	0.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	5.0	X .500	X	6,003.00	= 15,007.50
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	0.0		X	40.00	= 0.00
	9-12 STUDENT ASSESSMENT	499.0		X	40.00	= 19,960.00
	K-8 TECHNOLOGY RESOURCES	0.0		X	87.00	= 0.00
	9-12 TECHNOLOGY RESOURCES	499.0		X	265.00	= 132,235.00
	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					3,377,636.92
	OPERATING ALLOCATION WITH EPS TRANSITION AT 95.00 %					3,208,755.07
30	ADJUSTED TOTAL OPERATING ALLOCATION					3,208,755.07

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2005-06	0.00	X	102.90%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					619,379.13
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2005-06	39,289.32	X	102.90%	=	40,428.71
35	TRANSPORTATION - EPS ALLOCATION					91,565.16
36	TRANSPORTATION (BUS PURCHASES) FOR 2006-07					29,500.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					780,873.00
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					3,989,628.07

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 2006-07				0.00
43A	APPROVED LEASE PURCHASES FOR 2006-07				0.00
44	INSURED VALUE FACTOR FOR 2005-06				0.00
47	TOTAL DEBT SERVICE ALLOCATION				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				3,989,628.07

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL. YEAR PUPILS		2006 STATE VALUATION	MILL EXPECTATION	LOCAL CONTRIBUTION	OR	TOTAL ALLOCATION	LOCAL CONTRIBUTION		
BAR HARBOR	219.0	43.93%	375,827,675	7.44	2,796,157.90		1,752,643.61	1,752,643.61	43.93%	4.66M
MT DESERT	104.0	20.86%	664,889,355	7.44	4,946,776.80		832,236.42	832,236.42	20.86%	1.25M
SOUTHWEST HARBOR	98.0	19.66%	188,976,905	7.44	1,405,988.17		784,360.88	784,360.88	19.66%	4.15M
TREMONT	77.5	15.55%	145,950,780	7.44	1,085,873.80		620,387.16	620,387.16	15.55%	4.25M
TOTAL	498.5		1,375,644,715		10,234,796.67		3,989,628.07	3,989,628.07	100.00%	2.90M

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	3,989,628.07	3,989,628.07	0.00
49B ADJUSTMENT FOR 84% OF SPECIAL EDUCATION COSTS		520,278.47-	520,278.47
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	3,989,628.07	3,469,349.60	520,278.47
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			79,500.00
58F EPS TRANSITION ADJUSTMENT PER 20-A MRSA SECTION 15686			0.00
58G LIMITATION OF INCREASES ADJUSTMENT - 15%			57,546.90-
59A MINIMUM TEACHER SALARY ADJUSTMENT			0.00
59B REGIONALIZATION AND EFFICIENCY ASSISTANCE			0.00
60 ADJUSTED STATE CONTRIBUTION			383,231.57
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 % = 90.39%	STATE SHARE % = 9.61%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	4,158,509.92		

F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN	MSE ADJ. LINE 49D	TOTAL ALLOCATION	LOCAL CONTRIBUTION	PERCENT	MILLS
BAR HARBOR		1,752,643.61	1,524,085.28	43.93%	4.06
MT DESERT		832,236.42	723,706.33	20.86%	1.09
SOUTHWEST HARBOR		784,360.88	682,074.13	19.66%	3.61
TREMONT		620,387.16	539,483.86	15.55%	3.70
TOTAL		3,989,628.07	3,469,349.60	100.00%	2.52