

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

B-BBAY HBR CSD

2005-06

903 - 049

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	283.0	199.5	482.5 ( 62%)	293.0 ( 38%)	775.5

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	16.6 (17:1)	12.5 (16:1)	19.5 (15:1)	=	48.6 /	60.8 =	.80 X	2616,780 =	1297,923	795,501
B. GUIDANCE	0.8 (350:1)	0.6 (350:1)	1.2 (250:1)	=	2.6 /	3.8 =	.68 X	182,623 =	76,994	47,190
C. LIBRARIANS	0.4 (800:1)	0.2 (800:1)	0.4 (800:1)	=	1.0 /	2.0 =	.50 X	106,294 =	32,951	20,196
D. HEALTH	0.4 (800:1)	0.2 (800:1)	0.4 (800:1)	=	1.0 /	1.0 =	1.00 X	37,485 =	23,241	14,244
E. EDUCATION TECHS	2.8 (100:1)	2.0 (100:1)	1.2 (250:1)	=	6.0 /	13.6 =	.44 X	226,223 =	61,714	37,824
F. LIBRARY TECHS	0.6 (500:1)	0.4 (500:1)	0.6 (500:1)	=	1.6 /	1.0 =	1.60 X	19,031 =	18,879	11,571
G. CLERICAL	1.4 (200:1)	1.0 (200:1)	1.5 (200:1)	=	3.9 /	4.0 =	.98 X	100,758 =	61,221	37,522
H. SCHOOL ADMIN.	0.9 (305:1)	0.7 (305:1)	0.9 (315:1)	=	2.5 /	3.0 =	.83 X	189,392 =	97,461	59,734

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	31	31	14,958	9,083
B. Supplies and Equipment	295	408	142,338	119,544
C. Professional Development	50	50	24,125	14,650
D. Instructional Leadership Support	20	20	9,650	5,860
E. Co- and Extra-Curricular Student	28	97	13,510	28,421
F. System Administration/Support	341	338	164,533	99,034
G. Operations & Maintenance	907	1,078	437,628	315,854

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	271,911	166,655
B. Education & Library Technicians	36.00%	29,013	17,782
C. Clerical	29.00%	17,754	10,881
D. School Administrators	14.00%	13,645	8,363

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.03)	60,529	37,096
16 Adjustment for Title I Revenues	-69,354	-42,507

17 TOTALS	2800,624	1814,497
18 E.P.S. RATES	5,804	6,193

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A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2002	506.0	285.0	791.0		
	OCTOBER 2002	501.0	275.0	776.0		
	APRIL 2003	499.0	268.0	767.0		
	OCTOBER 2003	473.0	254.0	727.0		
	APRIL 2004	478.0	251.0	729.0		
	OCTOBER 2004	452.0	255.0	707.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	465.0 +	19.83	X	5,804.00	= 2,813,953.32
	9-12 PUPILS	253.0 +	11.66	X	6,193.00	= 1,639,039.38
	ADULT EDUC. COURSES AT .1	0.5		X	6,193.00	= 3,096.50
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,804.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.125		X	6,193.00	= 774.13
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .2556	118.9	X .15	X	5,804.00	= 103,514.34
	9-12 DISADVANTAGED @ .2556	64.7	X .15	X	6,193.00	= 60,103.07
	K-8 LIMITED ENGLISH PROF.	4.0	X .500	X	5,804.00	= 11,608.00
	9-12 LIMITED ENGLISH PROF.	1.0	X .500	X	6,193.00	= 3,096.50
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	465.0		X	100.00	= 46,500.00
	9-12 STUDENT ASSESSMENT	253.0		X	100.00	= 25,300.00
	K-8 TECHNOLOGY RESOURCES	465.0		X	83.00	= 38,595.00
	9-12 TECHNOLOGY RESOURCES	253.0		X	252.00	= 63,756.00
	K-2 PUPILS	132.0	X .10	X	5,804.00	= 76,612.80
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					4,885,949.04
	OPERATING ALLOCATION WITH EPS TRANSITION AT 84.00 %					4,104,197.19
30	ADJUSTED TOTAL OPERATING ALLOCATION					4,104,197.19

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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					867,443.91
34 VOCATIONAL EDUCATION EXPENDITURES FOR 2003-04	0.00	X	101.80%	=	0.00
35 TRANSPORTATION - EPS ALLOCATION					327,286.74
36 TRANSPORTATION (BUS PURCHASES) FOR 2004-05					0.00
39 TOTAL OTHER SUBSIDIZABLE COSTS					1,194,730.65
40 TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					5,298,927.84

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					7,150.08
44 INSURED VALUE FACTOR FOR 2003-04					0.00
47 TOTAL DEBT SERVICE ALLOCATION					7,150.08
48 TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)					5,306,077.92

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL. YEAR PUPILS		2004 STATE VALUATION X	MILL EXPECTATION =	LOCAL CONTRIBUTION	OR	TOTAL ALLOCATION	LOCAL CONTRIBUTION	
BOOTHBAY	448.0	62.40%	591,550,000	8.26	4,886,203.00		3,310,992.62	3,310,992.62	62.40%
BOOTHBAY HARBOR	270.0	37.60%	493,850,000	8.26	4,079,201.00		1,995,085.30	1,995,085.30	37.60%
TOTAL	718.0		1,085,400,000		8,965,404.00		5,306,077.92	5,306,077.92	100.00%

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	5,306,077.92	5,306,077.92	0.00
49B ADJUSTMENT FOR 84% OF SPECIAL EDUCATION COSTS		728,652.88-	728,652.88
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	5,306,077.92	4,577,425.04	728,652.88
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			31,130.40
57 LESS ADJUSTMENT FOR LAPTOP AGREEMENT			0.00
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			759,783.28
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 % = 85.68%	STATE SHARE % = 14.32%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	6,087,829.77		

F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN	MSE ADJ. LINE 49D	TOTAL ALLOCATION	LOCAL CONTRIBUTION	PERCENT	MILLS
BOOTHBAY		3,310,992.62	2,856,313.22	62.40%	4.83
BOOTHBAY HARBOR		1,995,085.30	1,721,111.82	37.60%	3.49
TOTAL		5,306,077.92	4,577,425.04	100.00%	4.22