

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

B-BBAY HBR CSD

2008-09

903 - 049

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2007)	281	164	445	293	738
10 ATTENDING PUPILS (OCTOBER 2007)	264	166	430	277	707
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2007	272.5	165.0	437.5 ( 61%)	285.0 ( 39%)	722.5

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	16.0 (17:1)	10.3 (16:1)	19.0 (15:1)	=	45.3 /	58.5 =		.77 X	2781,861 =		1306,640	835,393
B. GUIDANCE	0.8 (350:1)	0.5 (350:1)	1.1 (250:1)	=	2.4 /	3.1 =		.77 X	152,523 =		71,640	45,803
C. LIBRARIANS	0.3 (800:1)	0.2 (800:1)	0.4 (800:1)	=	0.9 /	2.0 =		.45 X	96,183 =		26,402	16,880
D. HEALTH	0.3 (800:1)	0.2 (800:1)	0.4 (800:1)	=	0.9 /	0.9 =		1.00 X	38,084 =		23,231	14,853
E. EDUCATION TECHS	2.7 (100:1)	1.7 (100:1)	1.1 (250:1)	=	5.5 /	8.9 =		.62 X	153,596 =		58,090	37,140
F. LIBRARY TECHS	0.5 (500:1)	0.3 (500:1)	0.6 (500:1)	=	1.4 /	1.0 =		1.40 X	17,759 =		15,166	9,697
G. CLERICAL	1.4 (200:1)	0.8 (200:1)	1.4 (200:1)	=	3.6 /	4.8 =		.75 X	139,692 =		63,909	40,860
H. SCHOOL ADMIN.	0.9 (305:1)	0.5 (305:1)	0.9 (315:1)	=	2.3 /	3.0 =		.77 X	213,678 =		100,365	64,167

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	34	34	14,875	9,690
B. Supplies and Equipment	320	442	140,000	125,970
C. Professional Development	54	54	23,625	15,390
D. Instructional Leadership Support	22	22	9,625	6,270
E. Co- and Extra-Curricular Student	31	105	13,563	29,925
F. System Administration/Support	204	204	89,250	58,140
G. Operations & Maintenance	935	1,111	409,063	316,635

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	271,303	173,457
B. Education & Library Technicians	36.00%	26,372	16,861
C. Clerical	29.00%	18,534	11,849
D. School Administrators	14.00%	14,051	8,983

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.03)	60,317	38,568
16 Adjustment for Title I Revenues	0	0

17 TOTALS	2756,021	1876,531
18 E.P.S. RATES	6,299	6,584

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## A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2005	448.0	251.0	699.0		
	OCTOBER 2005	437.0	237.0	674.0		
	APRIL 2006	445.0	236.0	681.0		
	OCTOBER 2006	428.0	259.0	687.0		
	APRIL 2007	425.0	256.0	681.0		
	OCTOBER 2007	407.0	236.0	643.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	416.0 +	15.66	X	6,299.00	= 2,719,026.34
	9-12 PUPILS	246.0 +	0.00	X	6,584.00	= 1,619,664.00
	ADULT EDUC. COURSES AT .1	0.5		X	6,584.00	= 3,292.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	6,299.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.500		X	6,584.00	= 3,292.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .3612	150.3	X .15	X	6,299.00	= 142,010.96
	9-12 DISADVANTAGED @ .3612	88.9	X .15	X	6,584.00	= 87,797.64
	K-8 LIMITED ENGLISH PROF.	2.0	X .700	X	6,299.00	= 8,818.60
	9-12 LIMITED ENGLISH PROF.	3.0	X .700	X	6,584.00	= 13,826.40
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	416.0		X	40.00	= 16,640.00
	9-12 STUDENT ASSESSMENT	246.0		X	40.00	= 9,840.00
	K-8 TECHNOLOGY RESOURCES	416.0		X	90.00	= 37,440.00
	9-12 TECHNOLOGY RESOURCES	246.0		X	273.00	= 67,158.00
	K-2 PUPILS	130.5	X .10	X	6,299.00	= 82,201.95
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					4,811,007.89
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					4,666,677.65
30	ADJUSTED TOTAL OPERATING ALLOCATION					4,666,677.65

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B. OTHER SUBSIDIZABLE COSTS

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31	GIFTED & TALENTED EXPENDITURES FOR 2006-07	0.00	X	102.90%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					788,709.86
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2006-07	0.00	X	102.90%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					304,149.37
36	TRANSPORTATION (BUS PURCHASES) FOR 2007-08					13,416.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,106,275.23
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					5,772,952.88

C. DEBT SERVICE ALLOCATIONS

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41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
42	TOTAL PRINCIPAL & INTEREST		0.00	0.00	0.00
43	APPROVED LEASES FOR 2007-08 - B-BBAY HBR CSD				0.00
43A	APPROVED LEASE PURCHASES FOR 2007-08 - B-BBAY HBR CSD				0.00
44	INSURED VALUE FACTOR FOR 2006-07 - B-BBAY HBR CSD				0.00
47	TOTAL DEBT SERVICE ALLOCATION				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				5,772,952.88

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION				TOTAL ALLOCATION	LOCAL CONTRIBUTION
	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+ DEBT ALLOCATION	= TOWN ALLOCATION
BOOTHBAY	427.5	64.77%	3,739,141.58	0.00	3,739,141.58
BOOTHBAY HARBOR	232.5	35.23%	2,033,811.30	0.00	2,033,811.30
TOTAL	660.0				5,772,952.88

	2007 STATE VALUATION	MILL EXPECTATION	TOWN CONTRIBUTION	OR TOWN ALLOCATION	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
BOOTHBAY	945,950,000	6.790	6,423,000.50	3,739,141.58	3,739,141.58	64.77%	3.95M
BOOTHBAY HARBOR	823,950,000	6.790	5,594,620.50	2,033,811.30	2,033,811.30	35.23%	2.47M
TOTAL	1,769,900,000		12,017,621.00	5,772,952.88	5,772,952.88	100.00%	3.26M

E. TOTALS AND ADJUSTMENTS				TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			5,772,952.88	5,772,952.88	0.00
49B	ADJUSTMENT FOR 45% OF SPECIAL EDUCATION COSTS				354,919.44-	354,919.44
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			5,772,952.88	5,418,033.44	354,919.44
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
59A	MINIMUM TEACHER SALARY ADJUSTMENT					0.00
59B	REGIONALIZATION AND EFFICIENCY ASSISTANCE					0.00
60	ADJUSTED STATE CONTRIBUTION					386,049.84
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 % = 93.31% STATE SHARE % = 6.69%
63	FYI: 100% E.P.S. TOTAL ALLOCATION					5,917,283.12

\*\*\*\*\* WARRANT ARTICLE \*\*\*\*\*  
TOTAL LOCAL

F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN

ALLOCATION      CONTRIBUTION      PERCENT      MILLS

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BOOTHBAY	3,739,141.58	3,509,260.26	64.77%	3.71
BOOTHBAY HARBOR	2,033,811.30	1,908,773.18	35.23%	2.32
TOTAL	5,772,952.88	5,418,033.44	100.00%	3.06

S T A T E O F M A I N E  
D E P A R T M E N T O F E D U C A T I O N  
A U G U S T A 04333

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	32,170.82	35,457.11	0.00	0.00
August	32,170.82	35,457.11	0.00	0.00
September	32,170.82	35,457.11	0.00	0.00
October	32,170.82	35,457.11	0.00	0.00
November	32,170.82	35,457.11	0.00	0.00
December	32,170.82	35,457.11	0.00	0.00
Janurary	32,170.82	35,457.11	0.00	0.00
February	32,170.82	27,570.01	0.00	0.00
March	32,170.82	27,570.01	0.00	0.00
April	32,170.82	27,570.01	0.00	0.00
May	32,170.82	27,570.02	0.00	0.00
June	32,170.82	27,570.02	0.00	0.00
Total	386,049.84	386,049.84	0.00	0.00