

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

B-BBAY HBR CSD

2007-08

903 - 049

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2006)	286	186	472	274	746
10 ATTENDING PUPILS (OCTOBER 2006)	283	163	446	294	740
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2006	284.5	174.5	459.0 (62%)	284.0 (38%)	743.0

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	16.7 (17:1)	10.9 (16:1)	18.9 (15:1)	=	46.5	/	59.8	=	.78 X	2745,995	=	1327,963	813,913
B. GUIDANCE	0.8 (350:1)	0.5 (350:1)	1.1 (250:1)	=	2.4	/	3.0	=	.80 X	142,976	=	70,916	43,465
C. LIBRARIANS	0.4 (800:1)	0.2 (800:1)	0.4 (800:1)	=	1.0	/	2.0	=	.50 X	113,557	=	35,203	21,576
D. HEALTH	0.4 (800:1)	0.2 (800:1)	0.4 (800:1)	=	1.0	/	1.0	=	1.00 X	41,123	=	25,496	15,627
E. EDUCATION TECHS	2.8 (100:1)	1.7 (100:1)	1.1 (250:1)	=	5.6	/	10.3	=	.54 X	174,365	=	58,377	35,780
F. LIBRARY TECHS	0.6 (500:1)	0.3 (500:1)	0.6 (500:1)	=	1.5	/	0.8	=	1.88 X	15,746	=	18,353	11,249
G. CLERICAL	1.4 (200:1)	0.9 (200:1)	1.4 (200:1)	=	3.7	/	2.8	=	1.32 X	81,993	=	67,103	41,128
H. SCHOOL ADMIN.	0.9 (305:1)	0.6 (305:1)	0.9 (315:1)	=	2.4	/	4.0	=	.60 X	266,484	=	99,132	60,758

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	33	33	15,147	9,372
B. Supplies and Equipment	311	430	142,749	122,120
C. Professional Development	52	52	23,868	14,768
D. Instructional Leadership Support	21	21	9,639	5,964
E. Co- and Extra-Curricular Student	30	102	13,770	28,968
F. System Administration/Support	359	356	164,781	101,104
G. Operations & Maintenance	956	1,136	438,804	322,624

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	277,320	169,970
B. Education & Library Technicians	36.00%	27,623	16,930
C. Clerical	29.00%	19,460	11,927
D. School Administrators	14.00%	13,878	8,506

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.03)	61,679	37,806
16 Adjustment for Title I Revenues	-67,554	-41,404

17 TOTALS	2843,706	1852,150
18 E.P.S. RATES	6,195	6,522

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A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2004	478.0	251.0	729.0		
	OCTOBER 2004	452.0	255.0	707.0		
	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		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	436.5 +	11.50	X	6,195.00	= 2,775,360.00
	9-12 PUPILS	247.5 +	0.66	X	6,522.00	= 1,618,499.52
	ADULT EDUC. COURSES AT .1	1.0		X	6,522.00	= 6,522.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	6,195.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.625		X	6,522.00	= 4,076.25
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .3785	165.2	X .15	X	6,195.00	= 153,512.10
	9-12 DISADVANTAGED @ .3785	93.7	X .15	X	6,522.00	= 91,666.71
	K-8 LIMITED ENGLISH PROF.	1.0	X .500	X	6,195.00	= 3,097.50
	9-12 LIMITED ENGLISH PROF.	4.0	X .500	X	6,522.00	= 13,044.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	436.5		X	40.00	= 17,460.00
	9-12 STUDENT ASSESSMENT	247.5		X	40.00	= 9,900.00
	K-8 TECHNOLOGY RESOURCES	436.5		X	87.00	= 37,975.50
	9-12 TECHNOLOGY RESOURCES	247.5		X	265.00	= 65,587.50
	K-2 PUPILS	137.5	X .10	X	6,195.00	= 85,181.25
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					4,881,882.33
	OPERATING ALLOCATION WITH EPS TRANSITION AT 95.00 %					4,637,788.21
30	ADJUSTED TOTAL OPERATING ALLOCATION					4,637,788.21

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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					984,206.61
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2005-06	3,471.68	X	102.90%	=	3,572.36
35	TRANSPORTATION - EPS ALLOCATION					311,134.34
36	TRANSPORTATION (BUS PURCHASES) FOR 2006-07					13,416.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,312,329.31
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					5,950,117.52

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					7,125.12
44	INSURED VALUE FACTOR FOR 2005-06					0.00
47	TOTAL DEBT SERVICE ALLOCATION					7,125.12
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)					5,957,242.64

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL. YEAR PUPILS	2006 STATE VALUATION	X	MILL EXPECTATION	=	LOCAL CONTRIBUTION	OR	TOTAL ALLOCATION	LOCAL CONTRIBUTION		
BOOTHBAY	440.0	64.52%	837,850,000	7.44		6,233,604.00		3,843,612.95	3,843,612.95	64.52%	4.59M
BOOTHBAY HARBOR	242.0	35.48%	675,650,000	7.44		5,026,836.00		2,113,629.69	2,113,629.69	35.48%	3.13M
TOTAL	682.0		1,513,500,000			11,260,440.00		5,957,242.64	5,957,242.64	100.00%	3.94M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	5,957,242.64	5,957,242.64	0.00
49B ADJUSTMENT FOR 84% OF SPECIAL EDUCATION COSTS		826,733.55-	826,733.55
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	5,957,242.64	5,130,509.09	826,733.55
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
58F EPS TRANSITION ADJUSTMENT PER 20-A MRSA SECTION 15686			0.00
58G LIMITATION OF INCREASES ADJUSTMENT - 15%			0.00
59A MINIMUM TEACHER SALARY ADJUSTMENT			0.00
59B REGIONALIZATION AND EFFICIENCY ASSISTANCE			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			857,863.95
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 % = 85.60%	STATE SHARE % = 14.40%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	6,201,336.76		

F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN	MSE ADJ. LINE 49D	TOTAL ALLOCATION	LOCAL CONTRIBUTION	PERCENT	MILLS
BOOTHBAY		3,843,612.95	3,310,204.46	64.52%	3.95
BOOTHBAY HARBOR		2,113,629.69	1,820,304.63	35.48%	2.69
TOTAL		5,957,242.64	5,130,509.09	100.00%	3.39