

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

B-BBAY HBR CSD

2009-10

903 - 049

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2008)	263	167	430	270	700
10 ATTENDING PUPILS (OCTOBER 2008)	259	159	418	256	674
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2008	261.0	163.0	424.0 (62%)	263.0 (38%)	687.0

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	15.4 (17:1)	10.2 (16:1)	17.5 (15:1)	=	43.1 /	56.8 =		.76 X	2785,543 =		1312,548	804,465
B. GUIDANCE	0.7 (350:1)	0.5 (350:1)	1.1 (250:1)	=	2.3 /	2.9 =		.79 X	148,981 =		72,971	44,724
C. LIBRARIANS	0.3 (800:1)	0.2 (800:1)	0.3 (800:1)	=	0.8 /	2.0 =		.40 X	108,779 =		26,977	16,535
D. HEALTH	0.3 (800:1)	0.2 (800:1)	0.3 (800:1)	=	0.8 /	0.9 =		.89 X	44,191 =		24,385	14,945
E. EDUCATION TECHS	2.6 (100:1)	1.6 (100:1)	1.1 (250:1)	=	5.3 /	9.7 =		.55 X	174,969 =		59,664	36,569
F. LIBRARY TECHS	0.5 (500:1)	0.3 (500:1)	0.5 (500:1)	=	1.3 /	1.0 =	1.30 X		18,275 =		14,730	9,028
G. CLERICAL	1.3 (200:1)	0.8 (200:1)	1.3 (200:1)	=	3.4 /	4.9 =		.69 X	146,866 =		62,830	38,508
H. SCHOOL ADMIN.	0.9 (305:1)	0.5 (305:1)	0.8 (315:1)	=	2.2 /	3.0 =		.73 X	219,875 =		99,516	60,993

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	35	35	14,840	9,205
B. Supplies and Equipment	329	455	139,496	119,665
C. Professional Development	56	56	23,744	14,728
D. Instructional Leadership Support	23	23	9,752	6,049
E. Co- and Extra-Curricular Student	32	108	13,568	28,404
F. System Administration/Support	210	210	89,040	55,230
G. Operations & Maintenance	962	1,143	407,888	300,609

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	273,007	167,327
B. Education & Library Technicians	36.00%	26,782	16,415
C. Clerical	29.00%	18,221	11,167
D. School Administrators	14.00%	13,932	8,539

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.03)	60,612	37,152
16 Adjustment for Title I Revenues	0	0

17 TOTALS	2764,503	1800,257
18 E.P.S. RATES	6,520	6,845

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	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		
	APRIL 2008	405.0	225.0	630.0		
	OCTOBER 2008	388.0	212.0	600.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	396.5 +	19.83	X	6,520.00	= 2,714,471.60
	9-12 PUPILS	218.5 +	18.83	X	6,845.00	= 1,624,523.85
	ADULT EDUC. COURSES AT .1	1.0		X	6,845.00	= 6,845.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	6,520.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	1.000		X	6,845.00	= 6,845.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .3479	137.9	X .15	X	6,520.00	= 134,866.20
	9-12 DISADVANTAGED @ .3479	76.0	X .15	X	6,845.00	= 78,033.00
	K-8 LIMITED ENGLISH PROF.	3.0	X .700	X	6,520.00	= 13,692.00
	9-12 LIMITED ENGLISH PROF.	4.0	X .700	X	6,845.00	= 19,166.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	396.5		X	41.00	= 16,256.50
	9-12 STUDENT ASSESSMENT	218.5		X	41.00	= 8,958.50
	K-8 TECHNOLOGY RESOURCES	396.5		X	93.00	= 36,874.50
	9-12 TECHNOLOGY RESOURCES	218.5		X	281.00	= 61,398.50
	K-2 PUPILS	125.5	X .10	X	6,520.00	= 81,826.00
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					4,803,756.65
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					4,659,643.95
30	ADJUSTED TOTAL OPERATING ALLOCATION					4,659,643.95

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2007-08	0.00	X	102.90%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					869,425.09
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2007-08	6,269.00	X	102.90%	=	6,450.80
35	TRANSPORTATION - EPS ALLOCATION					329,441.79
36	TRANSPORTATION (BUS PURCHASES) FOR 2008-09					26,892.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,232,209.68
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					5,891,853.63

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 2008-09 - B-BBAY HBR CSD				0.00
43A	APPROVED LEASE PURCHASES FOR 2008-09 - B-BBAY HBR CSD				0.00
44	INSURED VALUE FACTOR FOR 2007-08 - B-BBAY HBR CSD				0.00
47	TOTAL DEBT SERVICE ALLOCATION				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				5,891,853.63

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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	409.0	66.67%	3,928,098.82	0.00	3,928,098.82
BOOTHBAY HARBOR	204.5	33.33%	1,963,754.81	0.00	1,963,754.81
TOTAL	613.5				5,891,853.63

	2008 STATE VALUATION X MILL EXPECTATION	TOWN CONTRIBUTION	OR TOWN ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
BOOTHBAY	1,048,700,000	6.690	7,015,803.00	3,928,098.82	66.67% 3.75M
BOOTHBAY HARBOR	855,700,000	6.690	5,724,633.00	1,963,754.81	33.33% 2.29M
TOTAL	1,904,400,000		12,740,436.00	5,891,853.63	100.00% 3.09M

E. TOTALS AND ADJUSTMENTS				TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			5,891,853.63	5,891,853.63	0.00
49B	ADJUSTMENT FOR 40% OF SPECIAL EDUCATION COSTS				347,770.04-	347,770.04
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			5,891,853.63	5,544,083.59	347,770.04
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
59A	MINIMUM TEACHER SALARY ADJUSTMENT					0.00
59B	REGIONALIZATION AND EFFICIENCY ASSISTANCE					0.00
59C	LESS AMOUNT TO BE PAID BY FEDERAL ARRA TITLE XIV STABILIZATION FUNDS					43,471.26
60	ADJUSTED STATE CONTRIBUTION					304,298.78
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 % =	94.84%	STATE SHARE % =	5.16%	
63	FYI: 100% E.P.S. TOTAL ALLOCATION			6,035,966.33		

F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN	TOTAL ALLOCATION	LOCAL CONTRIBUTION	PERCENT	MILLS
BOOTHBAY	3,928,098.82	3,696,240.53	66.67%	3.52
BOOTHBAY HARBOR	1,963,754.81	1,847,843.06	33.33%	2.16
TOTAL	5,891,853.63	5,544,083.59	100.00%	2.91

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
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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	25,358.23	32,603.44	0.00	0.00
August	25,358.23	32,603.44	0.00	0.00
September	25,358.23	0.00	0.00	0.00
October	25,358.23	0.00	0.00	0.00
November	25,358.23	97,810.32	0.00	0.00
December	25,358.23	32,603.44	0.00	0.00
Janurary	25,358.23	32,603.44	0.00	0.00
February	25,358.23	15,214.94	0.00	0.00
March	25,358.23	15,214.94	0.00	0.00
April	25,358.23	15,214.94	0.00	0.00
May	25,358.23	15,214.94	0.00	0.00
June	25,358.25	15,214.94	0.00	0.00
Total	304,298.78	304,298.78	0.00	0.00