

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

B-BBAY HBR CSD

2006-07

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 2005	276.0	190.0	466.0 (63%)	278.5 (37%)	744.5

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	16.2 (17:1)	11.9 (16:1)	18.6 (15:1)	=	46.7 /	60.4 =	.77 X	2703,711 =	1311,570	770,287
B. GUIDANCE	0.8 (350:1)	0.5 (350:1)	1.1 (250:1)	=	2.4 /	3.0 =	.80 X	137,791 =	69,447	40,786
C. LIBRARIANS	0.3 (800:1)	0.2 (800:1)	0.3 (800:1)	=	0.8 /	2.0 =	.40 X	109,462 =	27,585	16,200
D. HEALTH	0.3 (800:1)	0.2 (800:1)	0.3 (800:1)	=	0.8 /	1.0 =	.80 X	39,146 =	19,730	11,587
E. EDUCATION TECHS	2.8 (100:1)	1.9 (100:1)	1.1 (250:1)	=	5.8 /	12.4 =	.47 X	228,342 =	67,612	39,709
F. LIBRARY TECHS	0.6 (500:1)	0.4 (500:1)	0.6 (500:1)	=	1.6 /	1.0 =	1.60 X	20,994 =	21,162	12,428
G. CLERICAL	1.4 (200:1)	1.0 (200:1)	1.4 (200:1)	=	3.8 /	3.8 =	1.00 X	95,456 =	60,137	35,319
H. SCHOOL ADMIN.	0.9 (305:1)	0.6 (305:1)	0.9 (315:1)	=	2.4 /	4.0 =	.60 X	254,219 =	96,095	56,436

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	32	32	14,912	8,912
B. Supplies and Equipment	302	418	140,732	116,413
C. Professional Development	51	51	23,766	14,204
D. Instructional Leadership Support	20	20	9,320	5,570
E. Co- and Extra-Curricular Student	29	99	13,514	27,572
F. System Administration/Support	349	346	162,634	96,361
G. Operations & Maintenance	929	1,104	432,914	307,464

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	271,383	159,383
B. Education & Library Technicians	36.00%	31,959	18,769
C. Clerical	29.00%	17,440	10,243
D. School Administrators	14.00%	13,453	7,901

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.03)	60,674	35,638
16 Adjustment for Title I Revenues	-69,452	-40,789

17 TOTALS	2796,586	1750,393
18 E.P.S. RATES	6,001	6,285

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A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	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		
	APRIL 2005	448.0	251.0	699.0		
	OCTOBER 2005	437.0	237.0	674.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	442.5 +	22.00	X	6,001.00	= 2,787,464.50
	9-12 PUPILS	244.0 +	8.66	X	6,285.00	= 1,587,968.10
	ADULT EDUC. COURSES AT .1	1.0		X	6,285.00	= 6,285.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	6,001.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.125		X	6,285.00	= 785.63
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .2775	122.8	X .15	X	6,001.00	= 110,538.42
	9-12 DISADVANTAGED @ .2775	67.7	X .15	X	6,285.00	= 63,824.18
	K-8 LIMITED ENGLISH PROF.	2.0	X .500	X	6,001.00	= 6,001.00
	9-12 LIMITED ENGLISH PROF.	3.0	X .500	X	6,285.00	= 9,427.50
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	442.5		X	79.00	= 34,957.50
	9-12 STUDENT ASSESSMENT	244.0		X	79.00	= 19,276.00
	K-8 TECHNOLOGY RESOURCES	442.5		X	85.00	= 37,612.50
	9-12 TECHNOLOGY RESOURCES	244.0		X	258.00	= 62,952.00
	K-2 PUPILS	131.0	X .10	X	6,001.00	= 78,613.10
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					4,805,705.43
	OPERATING ALLOCATION WITH EPS TRANSITION AT 90.00 %					4,325,134.88
30	ADJUSTED TOTAL OPERATING ALLOCATION					4,325,134.88

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2004-05	0.00	X	102.40%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					967,448.90
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2004-05	0.00	X	102.40%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					302,365.73
36	TRANSPORTATION (BUS PURCHASES) FOR 2005-06					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,269,814.63
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					5,594,949.51

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 2005-06				0.00
43A	APPROVED LEASE PURCHASES FOR 2005-06				7,189.44
44	INSURED VALUE FACTOR FOR 2004-05				0.00
47	TOTAL DEBT SERVICE ALLOCATION				7,189.44
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				5,602,138.95

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

						TOTAL ALLOCATION	LOCAL CONTRIBUTION		
	AVG. CAL. YEAR PUPILS		2005 STATE VALUATION X	MILL EXPECTATION =	LOCAL CONTRIBUTION	OR	TOTAL ALLOCATION		
BOOTHBAY	440.0	64.09%	700,500,000	7.60	5,323,800.00		3,590,410.85	64.09%	5.13M
BOOTHBAY HARBOR	246.5	35.91%	579,750,000	7.60	4,406,100.00		2,011,728.10	35.91%	3.47M
TOTAL	686.5		1,280,250,000		9,729,900.00		5,602,138.95	100.00%	4.38M

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	5,602,138.95	5,602,138.95	0.00
49B ADJUSTMENT FOR 84% OF SPECIAL EDUCATION COSTS		812,657.08-	812,657.08
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	5,602,138.95	4,789,481.87	812,657.08
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
58E TRANSITION ADJUSTMENTS PER CHAPTER 519 PART AAAA-11 (TIER 2) AND AAAA-22 & 23			0.00
58F EPS TRANSITION ADJUSTMENT PER 20-A M RSA SECTION 15686 AND SUB-SEC. 2 TIER 1			0.00
59A MINIMUM TEACHER SALARY ADJUSTMENT			0.00
60 ADJUSTED STATE CONTRIBUTION			843,787.48
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 % = 84.94% STATE SHARE % = 15.06%			
63 FYI: 100% E.P.S. TOTAL ALLOCATION	6,082,709.50		

F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN	MSE ADJ. LINE 49D	TOTAL ALLOCATION	LOCAL CONTRIBUTION	PERCENT	MILLS
BOOTHBAY		3,590,410.85	3,069,578.93	64.09%	4.38
BOOTHBAY HARBOR		2,011,728.10	1,719,902.94	35.91%	2.97
TOTAL		5,602,138.95	4,789,481.87	100.00%	3.74