

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

BLUE HILL

2006-07

044 - 093

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	120.0	74.5	194.5 (100%)	0.0 (0%)	194.5

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	7.1 (17:1)	4.7 (16:1)	0.0 (15:1)	=	11.8 /	22.4 =	.53 X	937,521 =	496,886	0
B. GUIDANCE	0.3 (350:1)	0.2 (350:1)	0.0 (250:1)	=	0.5 /	0.8 =	.63 X	23,762 =	14,970	0
C. LIBRARIANS	0.2 (800:1)	0.1 (800:1)	0.0 (800:1)	=	0.3 /	1.0 =	.30 X	50,606 =	15,182	0
D. HEALTH	0.2 (800:1)	0.1 (800:1)	0.0 (800:1)	=	0.3 /	0.6 =	.50 X	23,488 =	11,744	0
E. EDUCATION TECHS	1.2 (100:1)	0.7 (100:1)	0.0 (250:1)	=	1.9 /	4.5 =	.42 X	71,614 =	30,078	0
F. LIBRARY TECHS	0.2 (500:1)	0.1 (500:1)	0.0 (500:1)	=	0.3 /	0.0 =	.30 X	0 =	3,796	0
G. CLERICAL	0.6 (200:1)	0.4 (200:1)	0.0 (200:1)	=	1.0 /	1.5 =	.67 X	39,113 =	26,206	0
H. SCHOOL ADMIN.	0.4 (305:1)	0.2 (305:1)	0.0 (315:1)	=	0.6 /	1.0 =	.60 X	64,747 =	38,848	0

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	32	32	6,224	0
B. Supplies and Equipment	302	418	58,739	0
C. Professional Development	51	51	9,920	0
D. Instructional Leadership Support	20	20	3,890	0
E. Co- and Extra-Curricular Student	29	99	5,641	0
F. System Administration/Support	349	346	67,881	0
G. Operations & Maintenance	929	1,104	180,691	0

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	102,369	0
B. Education & Library Technicians	36.00%	12,195	0
C. Clerical	29.00%	7,600	0
D. School Administrators	14.00%	5,439	0

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.95)	-38,576	0
16 Adjustment for Title I Revenues	-52,161	0

17 TOTALS	1007,560	0
18 E.P.S. RATES	5,180	6,007

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A. OPERATING COST ALLOCATIONS

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19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2003	207.0	126.0	333.0		
	OCTOBER 2003	198.0	131.0	329.0		
	APRIL 2004	201.0	139.0	340.0		
	OCTOBER 2004	195.0	147.0	342.0		
	APRIL 2005	193.0	144.0	337.0		
	OCTOBER 2005	196.0	139.0	335.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	194.5 +	3.83	X	5,180.00	= 1,027,349.40
	9-12 PUPILS	141.5 +	0.00	X	6,007.00	= 849,990.50
	ADULT EDUC. COURSES AT .1	0.0		X	6,007.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,180.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	6,007.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .3250	63.2	X .15	X	5,180.00	= 49,106.40
	9-12 DISADVANTAGED @ .3250	46.0	X .15	X	6,007.00	= 41,448.30
	K-8 LIMITED ENGLISH PROF.	0.0	X .500	X	5,180.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .500	X	6,007.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	194.5		X	79.00	= 15,365.50
	9-12 STUDENT ASSESSMENT	141.5		X	79.00	= 11,178.50
	K-8 TECHNOLOGY RESOURCES	194.5		X	85.00	= 16,532.50
	9-12 TECHNOLOGY RESOURCES	141.5		X	258.00	= 36,507.00
	K-2 PUPILS	66.0	X .10	X	5,180.00	= 34,188.00
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					2,081,666.10
	OPERATING ALLOCATION WITH EPS TRANSITION AT 90.00 %					1,873,499.49
30	ADJUSTED TOTAL OPERATING ALLOCATION					1,873,499.49

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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					253,211.42
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2004-05	6,879.56	X	102.40%	=	7,044.67
35	TRANSPORTATION - EPS ALLOCATION					127,892.72
36	TRANSPORTATION (BUS PURCHASES) FOR 2005-06					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					388,148.81
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					2,261,648.30

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
		07/01/06 ADD'N TO CONSOL SCHOOL	146,241.50	26,835.32	173,076.82
		01/01/07 ADD'N TO CONSOL SCHOOL	0.00	21,497.50	21,497.50
42	TOTAL PRINCIPAL & INTEREST		146,241.50	48,332.82	194,574.32
43	APPROVED LEASES FOR 2005-06				0.00
43A	APPROVED LEASE PURCHASES FOR 2005-06				0.00
44	INSURED VALUE FACTOR FOR 2004-05				89,144.46
47	TOTAL DEBT SERVICE ALLOCATION				283,718.78
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				2,545,367.08

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL. YEAR PUPILS	2005 STATE VALUATION	MILL EXPECTATION	LOCAL CONTRIBUTION	TOTAL ALLOCATION	LOCAL CONTRIBUTION			
BLUE HILL	336.0	100.00%	494,150,000	7.60	3,755,540.00	2,545,367.08	2,545,367.08	100.00%	5.15M
TOTAL	336.0		494,150,000		3,755,540.00	2,545,367.08	2,545,367.08	100.00%	5.15M

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	2,545,367.08	2,545,367.08	0.00
49A ADJUSTMENT FOR DEBT SERVICE PER 20-A MRSA SECTION 15689 SUB-SECTION 2		36,643.78-	36,643.78
49B ADJUSTMENT FOR 84% OF SPECIAL EDUCATION COSTS		176,053.81-	176,053.81
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	2,545,367.08	2,332,669.49	212,697.59
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
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 MRSA SECTION 15686 AND SUB-SEC. 2 TIER 1			0.00
59A MINIMUM TEACHER SALARY ADJUSTMENT			0.00
60 ADJUSTED STATE CONTRIBUTION			212,697.59
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 % = 91.64% STATE SHARE % = 8.36%			
63 FYI: 100% E.P.S. TOTAL ALLOCATION	2,753,533.69		

F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN	MSE ADJ. LINE 49D	TOTAL ALLOCATION	LOCAL CONTRIBUTION	PERCENT	MILLS
BLUE HILL		2,545,367.08	2,332,669.49	100.00%	4.72
TOTAL		2,545,367.08	2,332,669.49	100.00%	4.72