

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

BLUE HILL

2007-08

044 - 093

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2006)	127	73	200	0	200
10 ATTENDING PUPILS (OCTOBER 2006)	139	69	208	0	208
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2006	133.0	71.0	204.0 (100%)	0.0 (0%)	204.0

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	7.8 (17:1)	4.4 (16:1)	0.0 (15:1)	=	12.2 /	21.2 =	=	.58 X	931,110 =	=	540,044	0
B. GUIDANCE	0.4 (350:1)	0.2 (350:1)	0.0 (250:1)	=	0.6 /	0.8 =	=	.75 X	27,301 =	=	20,476	0
C. LIBRARIANS	0.2 (800:1)	0.1 (800:1)	0.0 (800:1)	=	0.3 /	1.0 =	=	.30 X	52,072 =	=	15,622	0
D. HEALTH	0.2 (800:1)	0.1 (800:1)	0.0 (800:1)	=	0.3 /	0.4 =	=	.75 X	16,274 =	=	12,206	0
E. EDUCATION TECHS	1.3 (100:1)	0.7 (100:1)	0.0 (250:1)	=	2.0 /	2.2 =	=	.91 X	36,742 =	=	33,435	0
F. LIBRARY TECHS	0.3 (500:1)	0.1 (500:1)	0.0 (500:1)	=	0.4 /	0.0 =	=	.40 X	0 =	=	5,192	0
G. CLERICAL	0.7 (200:1)	0.4 (200:1)	0.0 (200:1)	=	1.1 /	1.5 =	=	.73 X	41,757 =	=	30,483	0
H. SCHOOL ADMIN.	0.4 (305:1)	0.2 (305:1)	0.0 (315:1)	=	0.6 /	1.0 =	=	.60 X	68,038 =	=	40,823	0

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	33	33	6,732	0
B. Supplies and Equipment	311	430	63,444	0
C. Professional Development	52	52	10,608	0
D. Instructional Leadership Support	21	21	4,284	0
E. Co- and Extra-Curricular Student	30	102	6,120	0
F. System Administration/Support	359	356	73,236	0
G. Operations & Maintenance	956	1,136	195,024	0

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	111,786	0
B. Education & Library Technicians	36.00%	13,906	0
C. Clerical	29.00%	8,840	0
D. School Administrators	14.00%	5,715	0

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.95)	-42,263	0
16 Adjustment for Title I Revenues	-58,619	0

17 TOTALS	1097,093	0
18 E.P.S. RATES	5,378	6,212

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

BLUE HILL

2007-08

044 - 093

=====

A. OPERATING COST ALLOCATIONS

```
-----
```

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	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		
	APRIL 2006	200.0	154.0	354.0		
	OCTOBER 2006	201.0	147.0	348.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	200.5 +	0.00	X	5,378.00	= 1,078,289.00
	9-12 PUPILS	150.5 +	0.00	X	6,212.00	= 934,906.00
	ADULT EDUC. COURSES AT .1	0.0		X	6,212.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,378.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	6,212.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .3483	69.8	X .15	X	5,378.00	= 56,307.66
	9-12 DISADVANTAGED @ .3483	52.4	X .15	X	6,212.00	= 48,826.32
	K-8 LIMITED ENGLISH PROF.	0.0	X .500	X	5,378.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .500	X	6,212.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	200.5		X	40.00	= 8,020.00
	9-12 STUDENT ASSESSMENT	150.5		X	40.00	= 6,020.00
	K-8 TECHNOLOGY RESOURCES	200.5		X	87.00	= 17,443.50
	9-12 TECHNOLOGY RESOURCES	150.5		X	265.00	= 39,882.50
	K-2 PUPILS	69.5	X .10	X	5,378.00	= 37,377.10
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					2,227,072.08
	OPERATING ALLOCATION WITH EPS TRANSITION AT 95.00 %					2,115,718.47
30	ADJUSTED TOTAL OPERATING ALLOCATION					2,115,718.47

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

BLUE HILL

2007-08

044 - 093

B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2005-06	0.00	X	102.90%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					345,902.64
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2005-06	6,548.22	X	102.90%	=	6,738.12
35	TRANSPORTATION - EPS ALLOCATION					131,601.61
36	TRANSPORTATION (BUS PURCHASES) FOR 2006-07					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					484,242.37
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					2,599,960.84

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	07/01/07	ADD'N TO CONSOL SCHOOL	146,241.50	21,497.50	167,739.00
	01/01/08	ADD'N TO CONSOL SCHOOL	0.00	16,123.13	16,123.13
42	TOTAL PRINCIPAL & INTEREST		146,241.50	37,620.63	183,862.13
43	APPROVED LEASES FOR 2006-07				0.00
43A	APPROVED LEASE PURCHASES FOR 2006-07				0.00
44	INSURED VALUE FACTOR FOR 2005-06				93,174.95
47	TOTAL DEBT SERVICE ALLOCATION				277,037.08
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				2,876,997.92

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL. YEAR PUPILS	2006 STATE VALUATION X	MILL EXPECTATION =	LOCAL CONTRIBUTION	TOTAL ALLOCATION	LOCAL CONTRIBUTION			
BLUE HILL	351.0	100.00%	565,350,000	7.44	4,206,204.00	2,876,997.92	2,876,997.92	100.00%	5.09M
TOTAL	351.0		565,350,000		4,206,204.00	2,876,997.92	2,876,997.92	100.00%	5.09M

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

BLUE HILL

2007-08

044 - 093

E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	2,876,997.92	2,876,997.92	0.00
49A ADJUSTMENT FOR DEBT SERVICE PER 20-A MRSA SECTION 15689 SUB-SECTION 2		96,125.08-	96,125.08
49B ADJUSTMENT FOR 84% OF SPECIAL EDUCATION COSTS		290,558.22-	290,558.22
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	2,876,997.92	2,490,314.62	386,683.30
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
58F EPS TRANSITION ADJUSTMENT PER 20-A MRSA SECTION 15686			0.00
58G LIMITATION OF INCREASES ADJUSTMENT - 15%			149,765.03-
59A MINIMUM TEACHER SALARY ADJUSTMENT			100.00
59B REGIONALIZATION AND EFFICIENCY ASSISTANCE			0.00
60 ADJUSTED STATE CONTRIBUTION			237,018.27
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 % = 91.76% STATE SHARE % = 8.24%			
63 FYI: 100% E.P.S. TOTAL ALLOCATION	2,988,351.53		

F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN	MSE ADJ. LINE 49D	TOTAL ALLOCATION	LOCAL CONTRIBUTION	PERCENT	MILLS
BLUE HILL		2,876,997.92	2,490,314.62	100.00%	4.40
TOTAL		2,876,997.92	2,490,314.62	100.00%	4.40