

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

BLUE HILL

2005-06

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 2004	117.5	80.5	198.0 (100%)	0.0 (0%)	198.0

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	6.9 (17:1)	5.0 (16:1)	0.0 (15:1)	=	11.9 /	22.3 =	.53 X	920,592 =	487,914	0
B. GUIDANCE	0.3 (350:1)	0.2 (350:1)	0.0 (250:1)	=	0.5 /	0.8 =	.63 X	26,280 =	16,556	0
C. LIBRARIANS	0.1 (800:1)	0.1 (800:1)	0.0 (800:1)	=	0.2 /	1.0 =	.20 X	49,141 =	9,828	0
D. HEALTH	0.1 (800:1)	0.1 (800:1)	0.0 (800:1)	=	0.2 /	0.6 =	.33 X	22,491 =	7,422	0
E. EDUCATION TECHS	1.2 (100:1)	0.8 (100:1)	0.0 (250:1)	=	2.0 /	5.4 =	.37 X	75,869 =	28,072	0
F. LIBRARY TECHS	0.2 (500:1)	0.2 (500:1)	0.0 (500:1)	=	0.4 /	0.0 =	.40 X	0 =	5,041	0
G. CLERICAL	0.6 (200:1)	0.4 (200:1)	0.0 (200:1)	=	1.0 /	1.5 =	.67 X	37,089 =	24,850	0
H. SCHOOL ADMIN.	0.4 (305:1)	0.3 (305:1)	0.0 (315:1)	=	0.7 /	1.0 =	.70 X	61,829 =	43,280	0

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	31	31	6,138	0
B. Supplies and Equipment	295	408	58,410	0
C. Professional Development	50	50	9,900	0
D. Instructional Leadership Support	20	20	3,960	0
E. Co- and Extra-Curricular Student	28	97	5,544	0
F. System Administration/Support	341	338	67,518	0
G. Operations & Maintenance	907	1,078	179,586	0

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	99,127	0
B. Education & Library Technicians	36.00%	11,921	0
C. Clerical	29.00%	7,207	0
D. School Administrators	14.00%	6,059	0

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.95)	-37,670	0
16 Adjustment for Title I Revenues	-54,809	0

17 TOTALS	985,853	0
18 E.P.S. RATES	4,979	5,798

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A. OPERATING COST ALLOCATIONS

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19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2002	207.0	138.0	345.0		
	OCTOBER 2002	211.0	126.0	337.0		
	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		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	198.0 +	5.16	X	4,979.00	= 1,011,533.64
	9-12 PUPILS	143.0 +	0.00	X	5,798.00	= 829,114.00
	ADULT EDUC. COURSES AT .1	0.0		X	5,798.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	4,979.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	5,798.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .2892	57.3	X .15	X	4,979.00	= 42,794.51
	9-12 DISADVANTAGED @ .2892	41.4	X .15	X	5,798.00	= 36,005.58
	K-8 LIMITED ENGLISH PROF.	0.0	X .500	X	4,979.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .500	X	5,798.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	198.0		X	100.00	= 19,800.00
	9-12 STUDENT ASSESSMENT	143.0		X	100.00	= 14,300.00
	K-8 TECHNOLOGY RESOURCES	198.0		X	83.00	= 16,434.00
	9-12 TECHNOLOGY RESOURCES	143.0		X	252.00	= 36,036.00
	K-2 PUPILS	59.0	X .10	X	4,979.00	= 29,376.10
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					2,035,393.83
	OPERATING ALLOCATION WITH EPS TRANSITION AT 84.00 %					1,709,730.81
30	ADJUSTED TOTAL OPERATING ALLOCATION					1,709,730.81

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B. OTHER SUBSIDIZABLE COSTS

31 GIFTED & TALENTED EXPENDITURES FOR 2003-04	0.00	X	101.80%	=	0.00
32 SPECIAL EDUCATION - EPS ALLOCATION					268,587.34
34 VOCATIONAL EDUCATION EXPENDITURES FOR 2003-04	0.00	X	101.80%	=	0.00
35 TRANSPORTATION - EPS ALLOCATION					131,118.70
36 TRANSPORTATION (BUS PURCHASES) FOR 2004-05					0.00
39 TOTAL OTHER SUBSIDIZABLE COSTS					399,706.04
40 TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					2,109,436.85

C. DEBT SERVICE ALLOCATIONS

41 DEBT SERVICE NAME OF PROJECT	PRINCIPAL	INTEREST	
07/01/05 ADD'N TO CONSOL SCHOOL	146,241.50	32,136.57	178,378.07
01/01/06 ADD'N TO CONSOL SCHOOL	0.00	26,835.32	26,835.32
42 TOTAL PRINCIPAL & INTEREST	146,241.50	58,971.89	205,213.39
43 APPROVED LEASES FOR 2004-05			0.00
43A APPROVED LEASE PURCHASES FOR 2004-05			0.00
44 INSURED VALUE FACTOR FOR 2003-04			77,877.00
47 TOTAL DEBT SERVICE ALLOCATION			283,090.39
48 TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)			2,392,527.24

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION	TOTAL	LOCAL
	ALLOCATION	CONTRIBUTION

	AVG. CAL.	2004 STATE	MILL	LOCAL	TOTAL		
	YEAR PUPILS	VALUATION X	EXPECTATION =	CONTRIBUTION	OR	ALLOCATION	
BLUE HILL	341.0	100.00%	413,050,000	8.26	3,411,793.00	2,392,527.24	2,392,527.24 100.00% 5.79M
TOTAL	341.0		413,050,000		3,411,793.00	2,392,527.24	2,392,527.24 100.00% 5.79M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION

49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	2,392,527.24	2,392,527.24	0.00
49A ADJUSTMENT FOR DEBT SERVICE PER 20-A MRSA SECTION 15689 SUB-SECTION 2		76,565.39-	76,565.39
49B ADJUSTMENT FOR 84% OF SPECIAL EDUCATION COSTS		149,047.98-	149,047.98
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	2,392,527.24	2,166,913.87	225,613.37
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
58A TRANSITION ADJUSTMENT			0.00
58B TRANSITION ADJUSTMENT (ENROLLMENT LESS 1,000)			0.00
58C TRANSITION ADJUSTMENT (ENROLLMENT 1,000 OR MORE)			0.00
58D TRANSITION ADJUSTMENT (SMALL ADMINISTRATIVE UNIT)			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			225,613.37
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 % = 90.57% STATE SHARE % = 9.43%			
63 FYI: 100% E.P.S. TOTAL ALLOCATION	2,718,190.26		

F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN	MSE ADJ. LINE 49D	TOTAL ALLOCATION	LOCAL CONTRIBUTION	PERCENT	MILLS

BLUE HILL		2,392,527.24	2,166,913.87	100.00%	5.25
TOTAL		2,392,527.24	2,166,913.87	100.00%	5.25