

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

BLUE HILL

2008-09

044 - 093

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2007)	140	67	207	0	207
10 ATTENDING PUPILS (OCTOBER 2007)	151	52	203	0	203
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2007	145.5	59.5	205.0 (100%)	0.0 (0%)	205.0

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	8.6 (17:1)	3.7 (16:1)	0.0 (15:1)	=	12.3 /	22.3 =		.55 X	1008,312 =		554,572	0
B. GUIDANCE	0.4 (350:1)	0.2 (350:1)	0.0 (250:1)	=	0.6 /	0.8 =		.75 X	29,302 =		21,977	0
C. LIBRARIANS	0.2 (800:1)	0.1 (800:1)	0.0 (800:1)	=	0.3 /	1.0 =		.30 X	53,600 =		16,080	0
D. HEALTH	0.2 (800:1)	0.1 (800:1)	0.0 (800:1)	=	0.3 /	0.5 =		.60 X	20,933 =		12,560	0
E. EDUCATION TECHS	1.5 (100:1)	0.6 (100:1)	0.0 (250:1)	=	2.1 /	3.0 =		.70 X	50,048 =		35,034	0
F. LIBRARY TECHS	0.3 (500:1)	0.1 (500:1)	0.0 (500:1)	=	0.4 /	0.0 =		.40 X	0 =		5,284	0
G. CLERICAL	0.7 (200:1)	0.3 (200:1)	0.0 (200:1)	=	1.0 /	1.4 =		.71 X	40,446 =		28,717	0
H. SCHOOL ADMIN.	0.5 (305:1)	0.2 (305:1)	0.0 (315:1)	=	0.7 /	1.0 =		.70 X	70,011 =		49,008	0

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	34	34	6,970	0
B. Supplies and Equipment	320	442	65,600	0
C. Professional Development	54	54	11,070	0
D. Instructional Leadership Support	22	22	4,510	0
E. Co- and Extra-Curricular Student	31	105	6,355	0
F. System Administration/Support	204	204	41,820	0
G. Operations & Maintenance	935	1,111	191,675	0

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	114,986	0
B. Education & Library Technicians	36.00%	14,514	0
C. Clerical	29.00%	8,328	0
D. School Administrators	14.00%	6,861	0

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.95)	-43,744	0
16 Adjustment for Title I Revenues	-57,284	0

17 TOTALS	1094,891	0
18 E.P.S. RATES	5,341	6,184

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	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		
	APRIL 2007	200.0	135.0	335.0		
	OCTOBER 2007	197.0	132.0	329.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	198.5 +	0.00	X	5,341.00	= 1,060,188.50
	9-12 PUPILS	133.5 +	0.00	X	6,184.00	= 825,564.00
	ADULT EDUC. COURSES AT .1	0.0		X	6,184.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,341.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	6,184.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .3046	60.5	X .15	X	5,341.00	= 48,469.58
	9-12 DISADVANTAGED @ .3046	40.7	X .15	X	6,184.00	= 37,753.32
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	5,341.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	6,184.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	198.5		X	40.00	= 7,940.00
	9-12 STUDENT ASSESSMENT	133.5		X	40.00	= 5,340.00
	K-8 TECHNOLOGY RESOURCES	198.5		X	90.00	= 17,865.00
	9-12 TECHNOLOGY RESOURCES	133.5		X	273.00	= 36,445.50
	K-2 PUPILS	73.0	X .10	X	5,341.00	= 38,989.30
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					2,078,555.20
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					2,016,198.54
30	ADJUSTED TOTAL OPERATING ALLOCATION					2,016,198.54

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 B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2006-07	0.00	X	102.90%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					337,271.36
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2006-07	0.00	X	102.90%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					161,717.59
36	TRANSPORTATION (BUS PURCHASES) FOR 2007-08					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					498,988.95
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					2,515,187.49

 C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	BLUE HILL				
	07/01/08	ADD'N TO CONSOL SCHOOL	146,241.50	16,123.13	162,364.63
	01/01/09	ADD'N TO CONSOL SCHOOL	0.00	10,748.75	10,748.75
42	TOTAL PRINCIPAL & INTEREST		146,241.50	26,871.88	173,113.38
43	APPROVED LEASES FOR 2007-08 - BLUE HILL				0.00
43A	APPROVED LEASE PURCHASES FOR 2007-08 - BLUE HILL				0.00
44	INSURED VALUE FACTOR FOR 2006-07 - BLUE HILL				18,567.68
47	TOTAL DEBT SERVICE ALLOCATION				191,681.06
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				2,706,868.55

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL. YEAR PUPILS	100.00%	OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION	TOTAL ALLOCATION	LOCAL CONTRIBUTION
BLUE HILL	332.0	100.00%	2,706,868.55		0.00		2,706,868.55		
TOTAL	332.0						2,706,868.55		

	2007 STATE VALUATION	X	MILL EXPECTATION	=	TOWN CONTRIBUTION	OR	TOWN ALLOCATION	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION	PERCENT	MILLS
BLUE HILL	643,850,000		6.790		4,371,741.50		2,706,868.55	2,706,868.55	100.00%	4.20M		
TOTAL	643,850,000				4,371,741.50		2,706,868.55	2,706,868.55	100.00%	4.20M		

E. TOTALS AND ADJUSTMENTS

	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	2,706,868.55	2,706,868.55	0.00
49B ADJUSTMENT FOR 45% OF SPECIAL EDUCATION COSTS		151,772.11-	151,772.11
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	2,706,868.55	2,555,096.44	151,772.11
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
60 ADJUSTED STATE CONTRIBUTION			151,772.11
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 % = 94.39%	STATE SHARE % = 5.61%	
63 FYI: 100% E.P.S. TOTAL ALLOCATION	2,769,225.21		

***** WARRANT ARTICLE *****

F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN

TOTAL ALLOCATION	LOCAL CONTRIBUTION	PERCENT	MILLS
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BLUE HILL	2,706,868.55	2,555,096.44	100.00%	3.97
TOTAL	2,706,868.55	2,555,096.44	100.00%	3.97

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
A U G U S T A 04333

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	0.00	0.00	12,647.67	14,052.97
August	0.00	0.00	12,647.67	14,052.97
September	0.00	0.00	12,647.67	14,052.97
October	0.00	0.00	12,647.67	14,052.97
November	0.00	0.00	12,647.67	14,052.97
December	0.00	0.00	12,647.67	14,052.97
Janurary	0.00	0.00	12,647.67	14,052.97
February	0.00	0.00	12,647.67	14,052.97
March	0.00	0.00	12,647.67	9,837.08
April	0.00	0.00	12,647.67	9,837.09
May	0.00	0.00	12,647.67	9,837.09
June	0.00	0.00	12,647.74	9,837.09
Total	0.00	0.00	151,772.11	151,772.11