

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

BLUE HILL

2009-10

044 - 093

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2008)	153	52	205	0	205
10 ATTENDING PUPILS (OCTOBER 2008)	156	61	217	0	217
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2008	154.5	56.5	211.0 (100%)	0.0 ( 0%)	211.0

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	9.1 (17:1)	3.5 (16:1)	0.0 (15:1)	=	12.6 /	23.3 =		.54 X	1061,471 =		573,194	0
B. GUIDANCE	0.4 (350:1)	0.2 (350:1)	0.0 (250:1)	=	0.6 /	1.0 =		.60 X	37,690 =		22,614	0
C. LIBRARIANS	0.2 (800:1)	0.1 (800:1)	0.0 (800:1)	=	0.3 /	1.0 =		.30 X	53,011 =		15,903	0
D. HEALTH	0.2 (800:1)	0.1 (800:1)	0.0 (800:1)	=	0.3 /	0.6 =		.50 X	25,847 =		12,924	0
E. EDUCATION TECHS	1.5 (100:1)	0.6 (100:1)	0.0 (250:1)	=	2.1 /	1.0 =		2.10 X	16,915 =		35,522	0
F. LIBRARY TECHS	0.3 (500:1)	0.1 (500:1)	0.0 (500:1)	=	0.4 /	0.0 =		.40 X	0 =		5,437	0
G. CLERICAL	0.8 (200:1)	0.3 (200:1)	0.0 (200:1)	=	1.1 /	1.5 =		.73 X	45,415 =		33,153	0
H. SCHOOL ADMIN.	0.5 (305:1)	0.2 (305:1)	0.0 (315:1)	=	0.7 /	1.0 =		.70 X	72,041 =		50,429	0

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	35	35	7,385	0
B. Supplies and Equipment	329	455	69,419	0
C. Professional Development	56	56	11,816	0
D. Instructional Leadership Support	23	23	4,853	0
E. Co- and Extra-Curricular Student	32	108	6,752	0
F. System Administration/Support	210	210	44,310	0
G. Operations & Maintenance	962	1,143	202,982	0

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	118,681	0
B. Education & Library Technicians	36.00%	14,745	0
C. Clerical	29.00%	9,614	0
D. School Administrators	14.00%	7,060	0

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.95)	-45,333	0
16 Adjustment for Title I Revenues	-53,622	0

17 TOTALS	1147,837	0
18 E.P.S. RATES	5,440	6,399

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## A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	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		
	APRIL 2008	199.0	131.0	330.0		
	OCTOBER 2008	209.0	119.0	328.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	204.0 +	0.00	X	5,440.00	= 1,109,760.00
	9-12 PUPILS	125.0 +	0.00	X	6,399.00	= 799,875.00
	ADULT EDUC. COURSES AT .1	0.0		X	6,399.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,440.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	6,399.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .3301	67.3	X .15	X	5,440.00	= 54,916.80
	9-12 DISADVANTAGED @ .3301	41.3	X .15	X	6,399.00	= 39,641.81
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	5,440.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	6,399.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	204.0		X	41.00	= 8,364.00
	9-12 STUDENT ASSESSMENT	125.0		X	41.00	= 5,125.00
	K-8 TECHNOLOGY RESOURCES	204.0		X	93.00	= 18,972.00
	9-12 TECHNOLOGY RESOURCES	125.0		X	281.00	= 35,125.00
	K-2 PUPILS	72.5	X .10	X	5,440.00	= 39,440.00
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					2,111,219.61
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					2,047,883.02
30	ADJUSTED TOTAL OPERATING ALLOCATION					2,047,883.02

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B. OTHER SUBSIDIZABLE COSTS

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31	GIFTED & TALENTED EXPENDITURES FOR 2007-08	0.00	X	102.90%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					294,878.35
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2007-08	16,078.36	X	102.90%	=	16,544.63
35	TRANSPORTATION - EPS ALLOCATION					185,747.37
36	TRANSPORTATION (BUS PURCHASES) FOR 2008-09					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					497,170.35
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					2,545,053.37

C. DEBT SERVICE ALLOCATIONS

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41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	BLUE HILL				
	07/01/09	ADD'N TO CONSOL SCHOOL	146,241.50	10,748.75	156,990.25
	01/01/10	ADD'N TO CONSOL SCHOOL	0.00	5,374.38	5,374.38
42	TOTAL PRINCIPAL & INTEREST		146,241.50	16,123.13	162,364.63
43	APPROVED LEASES FOR 2008-09 - BLUE HILL				0.00
43A	APPROVED LEASE PURCHASES FOR 2008-09 - BLUE HILL				0.00
44	INSURED VALUE FACTOR FOR 2007-08 - BLUE HILL				18,352.48
47	TOTAL DEBT SERVICE ALLOCATION				180,717.11
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				2,725,770.48

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION				TOTAL ALLOCATION	LOCAL CONTRIBUTION
BLUE HILL	AVG. CAL. YEAR PUPILS	OPERATING ALLOCATION	DEBT ALLOCATION	TOWN ALLOCATION	
	329.0 100.00%	2,725,770.48	0.00	2,725,770.48	
TOTAL	329.0			2,725,770.48	

BLUE HILL	2008 STATE VALUATION	MILL EXPECTATION	TOWN CONTRIBUTION	TOWN ALLOCATION	TOWN CONTRIBUTION	PERCENT	MILLS
	718,000,000	6.690	4,803,420.00	2,725,770.48	2,725,770.48	100.00%	3.80M
TOTAL	718,000,000		4,803,420.00	2,725,770.48	2,725,770.48	100.00%	3.80M

E. TOTALS AND ADJUSTMENTS				TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			2,725,770.48	2,725,770.48	0.00
49B	ADJUSTMENT FOR 40% OF SPECIAL EDUCATION COSTS				117,951.34-	117,951.34
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			2,725,770.48	2,607,819.14	117,951.34
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
59C	LESS AMOUNT TO BE PAID BY FEDERAL ARRA TITLE XIV STABILIZATION FUNDS					14,743.92
60	ADJUSTED STATE CONTRIBUTION					103,207.42
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 % =	96.21%	STATE SHARE % =	3.79%	
63	FYI: 100% E.P.S. TOTAL ALLOCATION			2,789,107.07		

F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN				TOTAL ALLOCATION	LOCAL CONTRIBUTION	PERCENT	MILLS
				***** WARRANT ARTICLE *****			
				TOTAL ALLOCATION	LOCAL CONTRIBUTION	PERCENT	MILLS

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BLUE HILL

2,725,770.48

2,607,819.14 100.00%

3.63

TOTAL

2,725,770.48

2,607,819.14 100.00%

3.63

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	8,600.61	11,057.93
August	0.00	0.00	8,600.61	11,057.93
September	0.00	0.00	8,600.61	11,057.94
October	0.00	0.00	8,600.61	11,057.94
November	0.00	0.00	8,600.61	11,057.94
December	0.00	0.00	8,600.61	11,057.94
Janurary	0.00	0.00	8,600.61	11,057.94
February	0.00	0.00	8,600.61	11,057.94
March	0.00	0.00	8,600.61	3,685.98
April	0.00	0.00	8,600.61	3,685.98
May	0.00	0.00	8,600.61	3,685.98
June	0.00	0.00	8,600.71	3,685.98
Total	0.00	0.00	103,207.42	103,207.42