

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

BLUE HILL

2010-11

044 - 093

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1. COMPUTATION OF E.P.S. RATES

		K-5	6-8	K-8	9-12	TOTAL
9	ATTENDING PUPILS (APRIL 2009)	153	61	214	0	214
10	ATTENDING PUPILS (OCTOBER 2009)	159	56	215	0	215
11	AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2009	156.0	58.5	214.5 (100%)	0.0 (0%)	214.5

	Position	K-5	6-8	9-12	=	E.P.S. FTE	/	Actual FTE	=	Ratio X	EPS Tot Salary	=	Elementary Salary	Secondary Salary
A.	TEACHERS	9.2 (17:1)	3.7 (16:1)	0.0 (15:1)	=	12.9	/	23.3	=	.55 X	1091,460	=	600,303	0
B.	GUIDANCE	0.4 (350:1)	0.2 (350:1)	0.0 (250:1)	=	0.6	/	1.0	=	.60 X	38,632	=	23,179	0
C.	LIBRARIANS	0.2 (800:1)	0.1 (800:1)	0.0 (800:1)	=	0.3	/	0.9	=	.33 X	48,902	=	16,138	0
D.	HEALTH	0.2 (800:1)	0.1 (800:1)	0.0 (800:1)	=	0.3	/	0.6	=	.50 X	26,494	=	13,247	0
E.	EDUCATION TECHS	1.6 (100:1)	0.6 (100:1)	0.0 (250:1)	=	2.2	/	2.0	=	1.10 X	31,736	=	34,910	0
F.	LIBRARY TECHS	0.3 (500:1)	0.1 (500:1)	0.0 (500:1)	=	0.4	/	0.0	=	.40 X	0	=	5,573	0
G.	CLERICAL	0.8 (200:1)	0.3 (200:1)	0.0 (200:1)	=	1.1	/	1.7	=	.65 X	52,807	=	34,325	0
H.	SCHOOL ADMIN.	0.5 (305:1)	0.2 (305:1)	0.0 (315:1)	=	0.7	/	1.0	=	.70 X	73,842	=	51,689	0

	Other Support Costs (Per Pupil)	K-8	9-12			Elementary	Secondary
A.	Substitute Teachers -1/2 Day	36	36			7,722	0
B.	Supplies and Equipment	337	466			72,287	0
C.	Professional Development	57	57			12,227	0
D.	Instructional Leadership Support	24	24			5,148	0
E.	Co- and Extra-Curricular Student	33	111			7,079	0
F.	System Administration/Support	215	215			46,118	0
G.	Operations & Maintenance	986	1,172			211,497	0

	Salary Benefits	Percentage		Elementary	Secondary
A.	Teachers, Guidance, Librarians & Health	19.00%		124,045	0
B.	Education & Library Technicians	36.00%		14,574	0
C.	Clerical	29.00%		9,954	0
D.	School Administrators	14.00%		7,236	0

15	Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.95)			-47,144	0
16	Adjustment for Title I Revenues			-50,865	0

17	TOTALS			1199,241	0
18	E.P.S. RATES			5,591	6,559

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A. OPERATING COST ALLOCATIONS

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19  SUBSIDIZABLE PUPILS          K-8          9-12          TOTAL

      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
      APRIL 2009           205.0          117.0          322.0
      OCTOBER 2009         209.0          114.0          323.0

21  BASIC COUNTS                AVG. CAL.    DECLINING X    SAU
      YEAR PUPILS    ENROLL. ADJ X    EPS RATES

      K-8 PUPILS                207.0 +      0.00 X          5,591.00      =      1,157,337.00
      9-12 PUPILS              115.5 +      0.00 X          6,559.00      =      757,564.50
      ADULT EDUC. COURSES AT .1      0.0          X          6,559.00      =           0.00
      K-8 EQUIV. INSTR. PUPILS      0.125        X          5,591.00      =      698.88
      9-12 EQUIV. INSTR. PUPILS      0.000        X          6,559.00      =           0.00

      WEIGHTED COUNTS          PUPILS      WEIGHTS X
      K-8 DISADVANTAGED @ .3397      70.3 X .15 X          5,591.00      =      58,957.10
      9-12 DISADVANTAGED @ .3397      39.2 X .15 X          6,559.00      =      38,566.92
      K-8 LIMITED ENGLISH PROF.        0.0 X .700 X          5,591.00      =           0.00
      9-12 LIMITED ENGLISH PROF.        0.0 X .700 X          6,559.00      =           0.00

      TARGETED FUNDS          PUPILS      WEIGHTS X
      K-8 STUDENT ASSESSMENT          207.0          X          42.00      =      8,694.00
      9-12 STUDENT ASSESSMENT          115.5          X          42.00      =      4,851.00
      K-8 TECHNOLOGY RESOURCES          207.0          X          95.00      =      19,665.00
      9-12 TECHNOLOGY RESOURCES          115.5          X          288.00     =      33,264.00
      K-2 PUPILS                      72.5 X .10 X          5,591.00     =      40,534.75

      ISOLATED SMALL SCHOOL ADJUSTMENT
      K-8 SMALL SCHOOL ADJUSTMENT          =           0.00
      9-12 SMALL SCHOOL ADJUSTMENT        =           0.00

      OPERATING ALLOCATION          =      2,120,133.15
      OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %          =      2,056,529.15

30  ADJUSTED TOTAL OPERATING ALLOCATION          =      2,056,529.15

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2008-09	0.00	X	102.50%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					385,183.95
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2008-09	9,447.27	X	102.50%	=	9,683.45
35	TRANSPORTATION - EPS ALLOCATION					173,920.48
36	TRANSPORTATION (BUS PURCHASES) FOR 2009-10					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					568,787.88
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					2,625,317.03

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE NAME OF PROJECT	PRINCIPAL	INTEREST	
	BLUE HILL			
	07/01/10 ADD'N TO CONSOL SCHOOL	146,241.50	5,374.38	151,615.88
42	TOTAL PRINCIPAL & INTEREST	146,241.50	5,374.38	151,615.88
43	APPROVED LEASES FOR 2009-10 - BLUE HILL			0.00
43A	APPROVED LEASE PURCHASES FOR 2009-10 - BLUE HILL			0.00
44	INSURED VALUE FACTOR FOR 2008-09 - BLUE HILL			42,949.76
47	TOTAL DEBT SERVICE ALLOCATION			194,565.64
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)			2,819,882.67

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION					TOTAL ALLOCATION	LOCAL CONTRIBUTION			
BLUE HILL	AVG. CAL. YEAR PUPILS	100.00%	OPERATING ALLOCATION	+ DEBT ALLOCATION	= TOWN ALLOCATION				
	322.5		2,819,882.67	0.00	2,819,882.67				
TOTAL	322.5				2,819,882.67				
BLUE HILL			2009 STATE VALUATION X MILL EXPECTATION	= TOWN CONTRIBUTION	OR TOWN ALLOCATION				
			777,350,000 6.960	5,410,356.00	2,819,882.67	2,819,882.67	100.00%	3.63M	
TOTAL			777,350,000	5,410,356.00	2,819,882.67	2,819,882.67	100.00%	3.63M	
	NON-CONFORMING UNIT ADJUSTMENT, 2% OF LOCAL CONTRIBUTION						56,397.65		
	NON-CONFORMING UNIT ADJUSTMENT, ONE HALF SYSTEM ADMIN.						37,227.25		
	TOTAL LOCAL CONTRIBUTION FOR NON-CONFORMING UNIT						2,819,882.67	100.00%	3.63M
E. TOTALS AND ADJUSTMENTS					TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION		
49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS				2,819,882.67	2,819,882.67			0.00
49B	ADJUSTMENT FOR 35% OF SPECIAL EDUCATION COSTS X NON-CONFORMING UNIT ADJ. @ .50					67,407.19-			67,407.19
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS				2,819,882.67	2,752,475.48			67,407.19
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								19,259.19
60	ADJUSTED STATE CONTRIBUTION								48,148.00
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 % = 98.29% STATE SHARE % = 1.71%								
63	FYI: 100% E.P.S. TOTAL ALLOCATION				2,883,486.67				

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

F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN	TOTAL ALLOCATION	LOCAL CONTRIBUTION	PERCENT	MILLS
BLUE HILL	2,819,882.67	2,752,475.48	100.00%	3.54
TOTAL	2,819,882.67	2,752,475.48	100.00%	3.54

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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	4,012.33	4,012.33
August	0.00	0.00	4,012.33	4,012.33
September	0.00	0.00	4,012.33	4,012.33
October	0.00	0.00	4,012.33	4,012.33
November	0.00	0.00	4,012.33	4,012.33
December	0.00	0.00	4,012.33	4,012.33
Janurary	0.00	0.00	4,012.33	4,012.33
February	0.00	0.00	4,012.33	4,012.33
March	0.00	0.00	4,012.33	4,012.34
April	0.00	0.00	4,012.33	4,012.34
May	0.00	0.00	4,012.33	4,012.34
June	0.00	0.00	4,012.37	4,012.34
Total	0.00	0.00	48,148.00	48,148.00