

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 8

2008-09

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1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2007)	98	36	134	74	208
10 ATTENDING PUPILS (OCTOBER 2007)	87	45	132	70	202
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2007	92.5	40.5	133.0 ( 65%)	72.0 ( 35%)	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	5.4 (17:1)	2.5 (16:1)	4.8 (15:1)	=	12.7 /	19.8 =	=	.64 X	785,423 =	=	326,736	175,935
B. GUIDANCE	0.3 (350:1)	0.1 (350:1)	0.3 (250:1)	=	0.7 /	1.0 =	=	.70 X	46,156 =	=	21,001	11,308
C. LIBRARIANS	0.1 (800:1)	0.1 (800:1)	0.1 (800:1)	=	0.3 /	0.0 =	=	.30 X	0 =	=	5,806	3,127
D. HEALTH	0.1 (800:1)	0.1 (800:1)	0.1 (800:1)	=	0.3 /	0.0 =	=	.30 X	0 =	=	7,461	4,018
E. EDUCATION TECHS	0.9 (100:1)	0.4 (100:1)	0.3 (250:1)	=	1.6 /	0.0 =	=	1.60 X	0 =	=	12,822	6,904
F. LIBRARY TECHS	0.2 (500:1)	0.1 (500:1)	0.1 (500:1)	=	0.4 /	1.0 =	=	.40 X	20,254 =	=	5,266	2,836
G. CLERICAL	0.5 (200:1)	0.2 (200:1)	0.4 (200:1)	=	1.1 /	1.0 =	=	1.10 X	29,657 =	=	21,205	11,418
H. SCHOOL ADMIN.	0.3 (305:1)	0.1 (305:1)	0.2 (315:1)	=	0.6 /	0.0 =	=	.60 X	0 =	=	25,029	13,477

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	34	34	4,522	2,448
B. Supplies and Equipment	320	442	42,560	31,824
C. Professional Development	54	54	7,182	3,888
D. Instructional Leadership Support	22	22	2,926	1,584
E. Co- and Extra-Curricular Student	31	105	4,123	7,560
F. System Administration/Support	204	204	27,132	14,688
G. Operations & Maintenance	935	1,111	124,355	79,992

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	68,591	36,934
B. Education & Library Technicians	36.00%	6,512	3,506
C. Clerical	29.00%	6,149	3,311
D. School Administrators	14.00%	3,504	1,887

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.00)	0	0
16 Adjustment for Title I Revenues	0	0

17 TOTALS	722,882	416,645
18 E.P.S. RATES	5,435	5,787

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## A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2005	142.0	59.0	201.0		
	OCTOBER 2005	144.0	70.0	214.0		
	APRIL 2006	145.0	69.0	214.0		
	OCTOBER 2006	131.0	75.0	206.0		
	APRIL 2007	134.0	75.0	209.0		
	OCTOBER 2007	132.0	71.0	203.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	133.0 +	5.00	X	5,435.00	= 750,030.00
	9-12 PUPILS	73.0 +	0.00	X	5,787.00	= 422,451.00
	ADULT EDUC. COURSES AT .1	0.0		X	5,787.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,435.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	5,787.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .0000	0.0	X .15	X	5,435.00	= 0.00
	9-12 DISADVANTAGED @ .0000	0.0	X .15	X	5,787.00	= 0.00
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	5,435.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	5,787.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	133.0		X	40.00	= 5,320.00
	9-12 STUDENT ASSESSMENT	73.0		X	40.00	= 2,920.00
	K-8 TECHNOLOGY RESOURCES	133.0		X	90.00	= 11,970.00
	9-12 TECHNOLOGY RESOURCES	73.0		X	273.00	= 19,929.00
	K-2 PUPILS	40.5	X .10	X	5,435.00	= 22,011.75
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 143,054.38
	9-12 SMALL SCHOOL ADJUSTMENT					= 105,144.00
	OPERATING ALLOCATION					1,482,830.13
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					1,438,345.22
30	ADJUSTED TOTAL OPERATING ALLOCATION					1,438,345.22

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B. OTHER SUBSIDIZABLE COSTS

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31	GIFTED & TALENTED EXPENDITURES FOR 2006-07	0.00	X	102.90%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					200,795.59
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2006-07	51,152.54	X	102.90%	=	52,635.96
35	TRANSPORTATION - EPS ALLOCATION					20,321.70
36	TRANSPORTATION (BUS PURCHASES) FOR 2007-08					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					273,753.25
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					1,712,098.47

C. DEBT SERVICE ALLOCATIONS

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41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	MSAD 8				
	11/01/08	VINALHAVEN COMMUNITY SCH	558,980.51	187,975.69	746,956.20
	05/01/09	VINALHAVEN COMMUNITY SCH	0.00	177,613.39	177,613.39
	11/01/08	VINALHAVEN COMM SCH ADDL	38,633.00	3,119.61	41,752.61
	05/01/09	VINALHAVEN COMM SCH ADDL	0.00	2,269.69	2,269.69
42	TOTAL PRINCIPAL & INTEREST		597,613.51	370,978.38	968,591.89
43	APPROVED LEASES FOR 2007-08 - S.A.D. 8				0.00
43A	APPROVED LEASE PURCHASES FOR 2007-08 - S.A.D. 8				0.00
44	INSURED VALUE FACTOR FOR 2006-07 - S.A.D. 8				0.00
47	TOTAL DEBT SERVICE ALLOCATION				968,591.89
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				2,680,690.36

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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
VINALHAVEN	206.0	100.00%	2,680,690.36		0.00		2,680,690.36		
TOTAL	206.0						2,680,690.36		

	2007 STATE VALUATION	X	MILL EXPECTATION	=	TOWN CONTRIBUTION	OR	TOWN ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
VINALHAVEN	482,900,000		6.790		3,278,891.00		2,680,690.36	2,680,690.36	100.00% 5.55M
TOTAL	482,900,000				3,278,891.00		2,680,690.36	2,680,690.36	100.00% 5.55M

E. TOTALS AND ADJUSTMENTS

	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	2,680,690.36	2,680,690.36	0.00
49A ADJUSTMENT FOR DEBT SERVICE PER 20-A MRS SECTION 15689 SUB-SECTION 2		818,892.89-	818,892.89
49B ADJUSTMENT FOR 45% OF SPECIAL EDUCATION COSTS		90,358.02-	90,358.02
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	2,680,690.36	1,771,439.45	909,250.91
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			909,250.91
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 % = 66.08%	STATE SHARE % = 33.92%	
63 FYI: 100% E.P.S. TOTAL ALLOCATION	2,725,175.27		

F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN

***** WARRANT ARTICLE *****			
TOTAL ALLOCATION	LOCAL CONTRIBUTION	PERCENT	MILLS

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VINALHAVEN

2,680,690.36

1,771,439.45 100.00%

3.67

TOTAL

2,680,690.36

1,771,439.45 100.00%

3.67

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D E P A R T M E N T O F E D U C A T I O N  
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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	75,770.90	76,607.55
August	0.00	0.00	75,770.90	76,607.55
September	0.00	0.00	75,770.90	76,607.55
October	0.00	0.00	75,770.90	76,607.56
November	0.00	0.00	75,770.90	76,607.56
December	0.00	0.00	75,770.90	76,607.56
Janurary	0.00	0.00	75,770.90	76,607.56
February	0.00	0.00	75,770.90	76,607.56
March	0.00	0.00	75,770.90	74,097.61
April	0.00	0.00	75,770.90	74,097.61
May	0.00	0.00	75,770.90	74,097.62
June	0.00	0.00	75,771.01	74,097.62
Total	0.00	0.00	909,250.91	909,250.91