

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 8

2009-10

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1. COMPUTATION OF E.P.S. RATES

| | K-5 | 6-8 | K-8 | 9-12 | TOTAL |
|---|------|------|--------------|-------------|-------|
| 9 ATTENDING PUPILS (APRIL 2008) | 91 | 45 | 136 | 67 | 203 |
| 10 ATTENDING PUPILS (OCTOBER 2008) | 85 | 43 | 128 | 65 | 193 |
| 11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2008 | 88.0 | 44.0 | 132.0 (67%) | 66.0 (33%) | 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 | 5.2 (17:1) | 2.8 (16:1) | 4.4 (15:1) | = | 12.4 / | 18.3 = | = | .68 X | 779,071 = | = | 354,945 | 174,823 |
| B. GUIDANCE | 0.3 (350:1) | 0.1 (350:1) | 0.3 (250:1) | = | 0.7 / | 1.0 = | = | .70 X | 47,495 = | = | 22,275 | 10,972 |
| C. LIBRARIANS | 0.1 (800:1) | 0.1 (800:1) | 0.1 (800:1) | = | 0.3 / | 0.0 = | = | .30 X | 0 = | = | 6,159 | 3,034 |
| D. HEALTH | 0.1 (800:1) | 0.1 (800:1) | 0.1 (800:1) | = | 0.3 / | 0.0 = | = | .30 X | 0 = | = | 7,914 | 3,898 |
| E. EDUCATION TECHS | 0.9 (100:1) | 0.4 (100:1) | 0.3 (250:1) | = | 1.6 / | 0.0 = | = | 1.60 X | 0 = | = | 13,600 | 6,699 |
| F. LIBRARY TECHS | 0.2 (500:1) | 0.1 (500:1) | 0.1 (500:1) | = | 0.4 / | 0.9 = | = | .44 X | 18,758 = | = | 5,530 | 2,724 |
| G. CLERICAL | 0.4 (200:1) | 0.2 (200:1) | 0.3 (200:1) | = | 0.9 / | 0.0 = | = | .90 X | 0 = | = | 14,489 | 7,137 |
| H. SCHOOL ADMIN. | 0.3 (305:1) | 0.1 (305:1) | 0.2 (315:1) | = | 0.6 / | 0.0 = | = | .60 X | 0 = | = | 26,547 | 13,076 |

| 13 Other Support Costs (Per Pupil) | K-8 | 9-12 | Elementary | Secondary |
|-------------------------------------|-----|-------|------------|-----------|
| A. Substitute Teachers -1/2 Day | 35 | 35 | 4,620 | 2,310 |
| B. Supplies and Equipment | 329 | 455 | 43,428 | 30,030 |
| C. Professional Development | 56 | 56 | 7,392 | 3,696 |
| D. Instructional Leadership Support | 23 | 23 | 3,036 | 1,518 |
| E. Co- and Extra-Curricular Student | 32 | 108 | 4,224 | 7,128 |
| F. System Administration/Support | 210 | 210 | 27,720 | 13,860 |
| G. Operations & Maintenance | 962 | 1,143 | 126,984 | 75,438 |

| 14 Salary Benefits | Percentage | Elementary | Secondary |
|--|------------|------------|-----------|
| A. Teachers, Guidance, Librarians & Health | 19.00% | 74,346 | 36,618 |
| B. Education & Library Technicians | 36.00% | 6,887 | 3,392 |
| C. Clerical | 29.00% | 4,202 | 2,070 |
| D. School Administrators | 14.00% | 3,717 | 1,831 |

| | | |
|--|---------|---------|
| 15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.00) | 0 | 0 |
| 16 Adjustment for Title I Revenues | -27,785 | -13,685 |

| | | |
|-----------------|---------|---------|
| 17 TOTALS | 730,229 | 386,568 |
| 18 E.P.S. RATES | 5,532 | 5,857 |

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A. OPERATING COST ALLOCATIONS

| 19 | SUBSIDIZABLE PUPILS | K-8 | 9-12 | TOTAL | | |
|----|---|--------------------------|--------------------------|--------|------------------|--------------|
| | 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 | | |
| | APRIL 2008 | 136.0 | 68.0 | 204.0 | | |
| | OCTOBER 2008 | 128.0 | 66.0 | 194.0 | | |
| 21 | BASIC COUNTS | AVG. CAL. YEAR PUPILS | DECLINING ENROLL. ADJ | X X | SAU EPS RATES | |
| | K-8 PUPILS | 132.0 + | 2.33 | X | 5,532.00 | = 743,113.56 |
| | 9-12 PUPILS | 67.0 + | 3.66 | X | 5,857.00 | = 413,855.62 |
| | ADULT EDUC. COURSES AT .1 | 0.0 | | X | 5,857.00 | = 0.00 |
| | K-8 EQUIV. INSTR. PUPILS | 0.000 | | X | 5,532.00 | = 0.00 |
| | 9-12 EQUIV. INSTR. PUPILS | 0.000 | | X | 5,857.00 | = 0.00 |
| | WEIGHTED COUNTS | PUPILS | WEIGHTS | X | | |
| | K-8 DISADVANTAGED @ .3438 | 45.4 | X .15 | X | 5,532.00 | = 37,672.92 |
| | 9-12 DISADVANTAGED @ .3438 | 23.0 | X .15 | X | 5,857.00 | = 20,206.65 |
| | K-8 LIMITED ENGLISH PROF. | 0.0 | X .700 | X | 5,532.00 | = 0.00 |
| | 9-12 LIMITED ENGLISH PROF. | 0.0 | X .700 | X | 5,857.00 | = 0.00 |
| | TARGETED FUNDS | PUPILS | WEIGHTS | X | | |
| | K-8 STUDENT ASSESSMENT | 132.0 | | X | 41.00 | = 5,412.00 |
| | 9-12 STUDENT ASSESSMENT | 67.0 | | X | 41.00 | = 2,747.00 |
| | K-8 TECHNOLOGY RESOURCES | 132.0 | | X | 93.00 | = 12,276.00 |
| | 9-12 TECHNOLOGY RESOURCES | 67.0 | | X | 281.00 | = 18,827.00 |
| | K-2 PUPILS | 35.0 | X .10 | X | 5,532.00 | = 19,362.00 |
| | ISOLATED SMALL SCHOOL ADJUSTMENT | | | | | |
| | K-8 SMALL SCHOOL ADJUSTMENT | | | | | = 142,729.29 |
| | 9-12 SMALL SCHOOL ADJUSTMENT | | | | | = 112,248.79 |
| | OPERATING ALLOCATION | | | | | 1,528,450.83 |
| | OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 % | | | | | 1,482,597.30 |
| 30 | ADJUSTED TOTAL OPERATING ALLOCATION | | | | | 1,482,597.30 |

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B. OTHER SUBSIDIZABLE COSTS

| | | | | | | |
|----|--|-----------|---|---------|---|--------------|
| 31 | GIFTED & TALENTED EXPENDITURES FOR 2007-08 | 0.00 | X | 102.90% | = | 0.00 |
| 32 | SPECIAL EDUCATION - EPS ALLOCATION | | | | | 246,670.55 |
| 34 | VOCATIONAL EDUCATION EXPENDITURES FOR 2007-08 | 69,284.00 | X | 102.90% | = | 71,293.24 |
| 35 | TRANSPORTATION - EPS ALLOCATION | | | | | 28,823.49 |
| 36 | TRANSPORTATION (BUS PURCHASES) FOR 2008-09 | | | | | 0.00 |
| 39 | TOTAL OTHER SUBSIDIZABLE COSTS | | | | | 346,787.28 |
| 40 | TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39) | | | | | 1,829,384.58 |

C. DEBT SERVICE ALLOCATIONS

| 41 | DEBT SERVICE | NAME OF PROJECT | PRINCIPAL | INTEREST | |
|-----|---|--------------------------|------------|------------|--------------|
| | MSAD 8 | | | | |
| | 11/01/09 | VINALHAVEN COMMUNITY SCH | 558,980.51 | 167,282.15 | 726,262.66 |
| | 05/01/10 | VINALHAVEN COMMUNITY SCH | 0.00 | 166,299.63 | 166,299.63 |
| | 11/01/09 | VINALHAVEN COMM SCH ADDL | 38,633.00 | 2,269.69 | 40,902.69 |
| | 05/01/10 | VINALHAVEN COMM SCH ADDL | 0.00 | 1,448.74 | 1,448.74 |
| 42 | TOTAL PRINCIPAL & INTEREST | | 597,613.51 | 337,300.21 | 934,913.72 |
| 43 | APPROVED LEASES FOR 2008-09 - S.A.D. 8 | | | | 0.00 |
| 43A | APPROVED LEASE PURCHASES FOR 2008-09 - S.A.D. 8 | | | | 0.00 |
| 44 | INSURED VALUE FACTOR FOR 2007-08 - S.A.D. 8 | | | | 0.00 |
| 47 | TOTAL DEBT SERVICE ALLOCATION | | | | 934,913.72 |
| 48 | TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47) | | | | 2,764,298.30 |

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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 | 199.0 | 100.00% | 2,764,298.30 | | 0.00 | | 2,764,298.30 | | |
| TOTAL | 199.0 | | | | | | 2,764,298.30 | | |

| | 2008 STATE VALUATION X | MILL EXPECTATION | = | TOWN CONTRIBUTION | OR | TOWN ALLOCATION | LOCAL CONTRIBUTION | STATE CONTRIBUTION |
|------------|---------------------------|---------------------|---|----------------------|----|--------------------|-----------------------|-----------------------|
| VINALHAVEN | 530,100,000 | 6.690 | | 3,546,369.00 | | 2,764,298.30 | 2,764,298.30 | 100.00% 5.21M |
| TOTAL | 530,100,000 | | | 3,546,369.00 | | 2,764,298.30 | 2,764,298.30 | 100.00% 5.21M |

E. TOTALS AND ADJUSTMENTS

| | TOTAL ALLOCATION | LOCAL CONTRIBUTION | STATE CONTRIBUTION |
|---|---------------------|-----------------------|-----------------------|
| 49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS | 2,764,298.30 | 2,764,298.30 | 0.00 |
| 49A ADJUSTMENT FOR DEBT SERVICE PER 20-A MRS A SECTION 15689 SUB-SECTION 2 | | 770,582.72- | 770,582.72 |
| 49B ADJUSTMENT FOR 40% OF SPECIAL EDUCATION COSTS | | 98,668.22- | 98,668.22 |
| 50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS | 2,764,298.30 | 1,895,047.36 | 869,250.94 |
| 51 PLUS AUDIT ADJUSTMENTS | | | 5,755.94 |
| 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 | | | 12,333.53 |
| 60 ADJUSTED STATE CONTRIBUTION | | | 862,673.35 |
| 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 % = 68.79% STATE SHARE % = 31.21% | | | |
| 63 FYI: 100% E.P.S. TOTAL ALLOCATION | 2,810,151.83 | | |

***** WARRANT ARTICLE *****
TOTAL LOCAL

| F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN | ALLOCATION | CONTRIBUTION | PERCENT | MILLS |
|---|--------------|--------------|---------|-------|
| VINALHAVEN | 2,764,298.30 | 1,895,047.36 | 100.00% | 3.57 |
| TOTAL | 2,764,298.30 | 1,895,047.36 | 100.00% | 3.57 |

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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 | 71,889.44 | 73,945.03 |
| August | 0.00 | 0.00 | 71,889.44 | 73,945.03 |
| September | 0.00 | 0.00 | 71,889.44 | 73,945.03 |
| October | 0.00 | 0.00 | 71,889.44 | 73,945.03 |
| November | 0.00 | 0.00 | 71,889.44 | 73,945.03 |
| December | 0.00 | 0.00 | 71,889.44 | 73,945.03 |
| Janurary | 0.00 | 0.00 | 71,889.44 | 73,945.03 |
| February | 0.00 | 0.00 | 71,889.44 | 73,945.04 |
| March | 0.00 | 0.00 | 71,889.44 | 67,778.27 |
| April | 0.00 | 0.00 | 71,889.44 | 67,778.27 |
| May | 0.00 | 0.00 | 71,889.44 | 67,778.28 |
| June | 0.00 | 0.00 | 71,889.51 | 67,778.28 |
| Total | 0.00 | 0.00 | 862,673.35 | 862,673.35 |