

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 8

2010-11

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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)	84	46	130	66	196
10 ATTENDING PUPILS (OCTOBER 2009)	76	48	124	51	175
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2009	80.0	47.0	127.0 (68%)	58.5 (32%)	185.5

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	4.7 (17:1)	2.9 (16:1)	3.9 (15:1)	=	11.5 /	18.7 =	=	.61 X	847,953 =	=	351,731	165,520
B. GUIDANCE	0.2 (350:1)	0.1 (350:1)	0.2 (250:1)	=	0.5 /	0.9 =	=	.56 X	43,814 =	=	16,684	7,852
C. LIBRARIANS	0.1 (800:1)	0.1 (800:1)	0.1 (800:1)	=	0.3 /	0.0 =	=	.30 X	0 =	=	6,407	3,015
D. HEALTH	0.1 (800:1)	0.1 (800:1)	0.1 (800:1)	=	0.3 /	0.0 =	=	.30 X	0 =	=	8,233	3,874
E. EDUCATION TECHS	0.8 (100:1)	0.5 (100:1)	0.2 (250:1)	=	1.5 /	1.0 =	=	1.50 X	18,268 =	=	18,633	8,769
F. LIBRARY TECHS	0.2 (500:1)	0.1 (500:1)	0.1 (500:1)	=	0.4 /	0.9 =	=	.44 X	19,228 =	=	5,753	2,707
G. CLERICAL	0.4 (200:1)	0.2 (200:1)	0.3 (200:1)	=	0.9 /	1.0 =	=	.90 X	31,280 =	=	19,143	9,009
H. SCHOOL ADMIN.	0.3 (305:1)	0.2 (305:1)	0.2 (315:1)	=	0.7 /	0.9 =	=	.78 X	66,458 =	=	35,249	16,588

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	36	36	4,572	2,106
B. Supplies and Equipment	337	466	42,799	27,261
C. Professional Development	57	57	7,239	3,335
D. Instructional Leadership Support	24	24	3,048	1,404
E. Co- and Extra-Curricular Student	33	111	4,191	6,494
F. System Administration/Support	215	215	27,305	12,578
G. Operations & Maintenance	986	1,172	125,222	68,562

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	72,780	34,250
B. Education & Library Technicians	36.00%	8,779	4,131
C. Clerical	29.00%	5,551	2,613
D. School Administrators	14.00%	4,935	2,322

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.00)	0	0
16 Adjustment for Title I Revenues	-18,372	-8,645

17 TOTALS	749,881	373,744
18 E.P.S. RATES	5,905	6,389

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	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		
	APRIL 2009	130.0	67.0	197.0		
	OCTOBER 2009	124.0	52.0	176.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	127.0 +	3.66	X	5,905.00	= 771,547.30
	9-12 PUPILS	59.5 +	7.00	X	6,389.00	= 424,868.50
	ADULT EDUC. COURSES AT .1	0.0		X	6,389.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,905.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	6,389.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .4355	55.3	X .15	X	5,905.00	= 48,981.98
	9-12 DISADVANTAGED @ .4355	25.9	X .15	X	6,389.00	= 24,821.27
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	5,905.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	6,389.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	127.0		X	42.00	= 5,334.00
	9-12 STUDENT ASSESSMENT	59.5		X	42.00	= 2,499.00
	K-8 TECHNOLOGY RESOURCES	127.0		X	95.00	= 12,065.00
	9-12 TECHNOLOGY RESOURCES	59.5		X	288.00	= 17,136.00
	K-2 PUPILS	31.0	X .10	X	5,905.00	= 18,305.50
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 141,016.75
	9-12 SMALL SCHOOL ADJUSTMENT					= 115,312.01
	OPERATING ALLOCATION					1,581,887.31
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					1,534,430.69
30	ADJUSTED TOTAL OPERATING ALLOCATION					1,534,430.69

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2008-09	626.25	X	102.50%	=	641.91
32	SPECIAL EDUCATION - EPS ALLOCATION					243,064.16
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2008-09	93,664.73	X	102.50%	=	96,006.35
35	TRANSPORTATION - EPS ALLOCATION					29,193.25
36	TRANSPORTATION (BUS PURCHASES) FOR 2009-10					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					368,905.66
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					1,903,336.35

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	MSAD 8				
	11/01/10	VINALHAVEN COMMUNITY SCH	558,980.51	156,187.79	715,168.30
	05/01/11	VINALHAVEN COMMUNITY SCH	0.00	154,706.37	154,706.37
	11/01/10	VINALHAVEN COMM SCH ADDL	38,633.00	1,448.74	40,081.74
	05/01/11	VINALHAVEN COMM SCH ADDL	0.00	395.99	395.99
42	TOTAL PRINCIPAL & INTEREST		597,613.51	312,738.89	910,352.40
43	APPROVED LEASES FOR 2009-10 - S.A.D. 8				0.00
43A	APPROVED LEASE PURCHASES FOR 2009-10 - S.A.D. 8				0.00
44	INSURED VALUE FACTOR FOR 2008-09 - S.A.D. 8				0.00
47	TOTAL DEBT SERVICE ALLOCATION				910,352.40
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				2,813,688.75

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION					TOTAL ALLOCATION	LOCAL CONTRIBUTION
VINALHAVEN	AVG. CAL. YEAR PUPILS	OPERATING ALLOCATION	DEBT ALLOCATION	TOWN ALLOCATION		
	186.5 100.00%	2,813,688.75	0.00	2,813,688.75		
TOTAL	186.5			2,813,688.75		
VINALHAVEN	2009 STATE VALUATION X	MILL EXPECTATION	TOWN CONTRIBUTION	TOWN ALLOCATION	OR	TOWN ALLOCATION
	526,150,000	6.900	3,630,435.00	2,813,688.75		2,813,688.75 100.00%
TOTAL	526,150,000		3,630,435.00	2,813,688.75		2,813,688.75 100.00%

E. TOTALS AND ADJUSTMENTS			TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS		2,813,688.75	2,813,688.75	0.00
49A	ADJUSTMENT FOR DEBT SERVICE PER 20-A MRSA SECTION 15689 SUB-SECTION 2			763,030.40-	763,030.40
49B	ADJUSTMENT FOR 35% OF SPECIAL EDUCATION COSTS			85,072.46-	85,072.46
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS		2,813,688.75	1,965,585.89	848,102.86
51	PLUS AUDIT ADJUSTMENTS				1,782.32
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				24,306.42
60	ADJUSTED STATE CONTRIBUTION				825,578.76
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 % = 70.66%	STATE SHARE % = 29.34%
63	FYI: 100% E.P.S. TOTAL ALLOCATION		2,861,145.37		

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

F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN

ALLOCATION CONTRIBUTION PERCENT MILLS

VINALHAVEN	2,813,688.75	1,965,585.89	100.00%	3.74
TOTAL	2,813,688.75	1,965,585.89	100.00%	3.74

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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	68,798.23	68,798.23
August	0.00	0.00	68,798.23	68,798.23
September	0.00	0.00	68,798.23	68,798.23
October	0.00	0.00	68,798.23	68,798.23
November	0.00	0.00	68,798.23	68,798.23
December	0.00	0.00	68,798.23	68,798.23
Janurary	0.00	0.00	68,798.23	68,798.23
February	0.00	0.00	68,798.23	68,798.23
March	0.00	0.00	68,798.23	68,798.23
April	0.00	0.00	68,798.23	68,798.23
May	0.00	0.00	68,798.23	68,798.23
June	0.00	0.00	68,798.23	68,798.23
Total	0.00	0.00	825,578.76	825,578.76