

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 08 / MSAD 08

2012-13

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1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2011)	68	47	115	58	173
10 ATTENDING PUPILS (OCTOBER 2011)	69	49	118	61	179
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2011	68.5	48.0	116.5 (66%)	59.5 (34%)	176.0

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	4.0 (17:1)	3.0 (16:1)	4.0 (15:1)	=	11.0 /	19.9 =	=	.55 X	964,699 =	=	350,185	180,399
B. GUIDANCE	0.2 (315:1)	0.2 (315:1)	0.3 (225:1)	=	0.7 /	1.0 =	=	.70 X	55,491 =	=	25,637	13,207
C. LIBRARIANS	0.1 (720:1)	0.1 (720:1)	0.1 (720:1)	=	0.3 /	0.0 =	=	.30 X	0 =	=	6,388	3,291
D. HEALTH	0.1 (720:1)	0.1 (720:1)	0.1 (720:1)	=	0.3 /	0.0 =	=	.30 X	0 =	=	8,208	4,229
E. EDUCATION TECHS	0.8 (090:1)	0.5 (090:1)	0.3 (225:1)	=	1.6 /	1.4 =	=	1.14 X	26,270 =	=	19,766	10,182
F. LIBRARY TECHS	0.2 (450:1)	0.1 (450:1)	0.1 (450:1)	=	0.4 /	1.0 =	=	.40 X	21,945 =	=	5,793	2,985
G. CLERICAL	0.4 (180:1)	0.3 (180:1)	0.3 (180:1)	=	1.0 /	1.0 =	=	1.00 X	32,889 =	=	21,707	11,182
H. SCHOOL ADMIN.	0.2 (275:1)	0.2 (275:1)	0.2 (284:1)	=	0.6 /	1.0 =	=	.60 X	75,850 =	=	30,037	15,473

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	37	37	4,311	2,202
B. Supplies and Equipment	346	478	40,309	28,441
C. Professional Development	59	59	6,874	3,511
D. Instructional Leadership Support	24	24	2,796	1,428
E. Co- and Extra-Curricular Student	34	114	3,961	6,783
F. System Administration/Support	220	220	25,630	13,090
G. Operations & Maintenance	1,013	1,204	118,015	71,638

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	74,179	38,214
B. Education & Library Technicians	36.00%	9,201	4,740
C. Clerical	29.00%	6,295	3,243
D. School Administrators	14.00%	4,205	2,166

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

17 TOTALS	763,497	416,404
18 E.P.S. RATES	6,554	6,998

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2009	130.0	67.0	197.0		
	OCTOBER 2009	124.0	52.0	176.0		
	APRIL 2010	121.0	50.0	171.0		
	OCTOBER 2010	112.0	57.0	169.0		
	APRIL 2011	115.0	57.0	172.0		
	OCTOBER 2011	118.0	60.0	178.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	116.5 +	3.50	X	6,554.00	= 786,480.00
	9-12 PUPILS	58.5 +	0.00	X	6,998.00	= 409,383.00
	ADULT EDUC. COURSES AT .1	0.0		X	6,998.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	6,554.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	6,998.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .5254	61.2	X .15	X	6,554.00	= 60,165.72
	9-12 DISADVANTAGED @ .5254	30.7	X .15	X	6,998.00	= 32,225.79
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	6,554.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	6,998.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	116.5		X	43.00	= 5,009.50
	9-12 STUDENT ASSESSMENT	58.5		X	43.00	= 2,515.50
	K-8 TECHNOLOGY RESOURCES	116.5		X	98.00	= 11,417.00
	9-12 TECHNOLOGY RESOURCES	58.5		X	296.00	= 17,316.00
	K-2 PUPILS	35.0	X .10	X	6,554.00	= 22,939.00
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 107,455.52
	9-12 SMALL SCHOOL ADJUSTMENT					= 103,615.86
	OPERATING ALLOCATION					1,558,522.89
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					1,511,767.20
30	ADJUSTED TOTAL OPERATING ALLOCATION					1,511,767.20

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2010-11	0.00	X	101.10%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					254,178.00
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2010-11	88,449.03	X	101.10%	=	89,421.97
35	TRANSPORTATION - EPS ALLOCATION					28,799.54
36	TRANSPORTATION (BUS PURCHASES) FOR 2011-12					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					372,399.51
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					1,884,166.71

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	MSAD 8				
	11/01/12	VINALHAVEN COMMUNITY SCH	558,980.51	140,481.10	699,461.61
	05/01/13	VINALHAVEN COMMUNITY SCH	0.00	130,681.39	130,681.39
42	TOTAL PRINCIPAL & INTEREST		558,980.51	271,162.49	830,143.00
43	APPROVED LEASES FOR 2011-12 - RSU 08 / MSAD 08				0.00
43A	APPROVED LEASE PURCHASES FOR 2011-12 - RSU 08 / MSAD 08				0.00
44	INSURED VALUE FACTOR FOR 2010-11 - RSU 08 / MSAD 08				0.00
47	TOTAL DEBT SERVICE ALLOCATION				830,143.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				2,714,309.71

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

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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		
	174.0 100.00%	2,714,309.71	0.00	2,714,309.71		
TOTAL	174.0			2,714,309.71		
VINALHAVEN	2011 STATE VALUATION	MILL EXPECTATION	TOWN CONTRIBUTION	TOWN ALLOCATION		
	557,300,000	7.800	4,346,940.00	2,714,309.71	2,714,309.71 100.00% 4.87M	
TOTAL	557,300,000		4,346,940.00	2,714,309.71	2,714,309.71 100.00% 4.87M	
E. TOTALS AND ADJUSTMENTS				TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			2,714,309.71	2,714,309.71	0.00
49A	ADJUSTMENT FOR DEBT SERVICE PER 20-A MRS A SECTION 15689 SUB-SECTION 2				668,526.00-	668,526.00
49B	ADJUSTMENT FOR 30% OF SPECIAL EDUCATION COSTS				76,253.40-	76,253.40
49F	MINIMUM ECONOMICALLY DISADVANTAGED STUDENT ADJUSTMENT @ 98.00%				90,543.68-	90,543.68
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			2,714,309.71	1,878,986.63	835,323.08
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
59D	BUS REFURBISHING ADJUSTMENT					0.00
59E	LESS MAINECARE SEED - PRIVATE					0.00
59E	LESS MAINECARE SEED - PUBLIC					0.00
60	ADJUSTED STATE CONTRIBUTION					835,323.08
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 % = 69.23% STATE SHARE % = 30.77%					
63	FYI: 100% E.P.S. TOTAL ALLOCATION			2,761,065.40		

***** WARRANT ARTICLE *****				
F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN	TOTAL ALLOCATION	LOCAL CONTRIBUTION	PERCENT	MILLS
VINALHAVEN	2,714,309.71	1,878,986.63	100.00%	3.37
TOTAL	2,714,309.71	1,878,986.63	100.00%	3.37