

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 08 / MSAD 08

2011-12

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1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2010)	75	46	121	50	171
10 ATTENDING PUPILS (OCTOBER 2010)	68	44	112	58	170
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2010	71.5	45.0	116.5 (68%)	54.0 (32%)	170.5

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	4.2 (17:1)	2.8 (16:1)	3.6 (15:1)	=	10.6 /	20.2 =	=	.52 X	922,387 =	=	326,156	153,485
B. GUIDANCE	0.2 (350:1)	0.1 (350:1)	0.2 (250:1)	=	0.5 /	0.9 =	=	.56 X	49,398 =	=	18,811	8,852
C. LIBRARIANS	0.1 (800:1)	0.1 (800:1)	0.1 (800:1)	=	0.3 /	0.0 =	=	.30 X	0 =	=	6,510	3,063
D. HEALTH	0.1 (800:1)	0.1 (800:1)	0.1 (800:1)	=	0.3 /	0.0 =	=	.30 X	0 =	=	8,365	3,936
E. EDUCATION TECHS	0.7 (100:1)	0.5 (100:1)	0.2 (250:1)	=	1.4 /	1.3 =	=	1.08 X	24,128 =	=	17,719	8,339
F. LIBRARY TECHS	0.1 (500:1)	0.1 (500:1)	0.1 (500:1)	=	0.3 /	1.0 =	=	.30 X	21,706 =	=	4,428	2,084
G. CLERICAL	0.4 (200:1)	0.2 (200:1)	0.3 (200:1)	=	0.9 /	1.0 =	=	.90 X	32,531 =	=	19,909	9,369
H. SCHOOL ADMIN.	0.2 (305:1)	0.1 (305:1)	0.2 (315:1)	=	0.5 /	0.9 =	=	.56 X	64,708 =	=	24,640	11,596

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	37	37	4,311	1,998
B. Supplies and Equipment	342	473	39,843	25,542
C. Professional Development	58	58	6,757	3,132
D. Instructional Leadership Support	24	24	2,796	1,296
E. Co- and Extra-Curricular Student	34	113	3,961	6,102
F. System Administration/Support	218	218	25,397	11,772
G. Operations & Maintenance	1,002	1,191	116,733	64,314

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	68,370	32,174
B. Education & Library Technicians	36.00%	7,973	3,752
C. Clerical	29.00%	5,774	2,717
D. School Administrators	14.00%	3,450	1,623

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

17 TOTALS	711,903	355,146
18 E.P.S. RATES	6,111	6,577

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	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		
	APRIL 2010	121.0	50.0	171.0		
	OCTOBER 2010	112.0	57.0	169.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	116.5 +	8.66	X	6,111.00	= 764,852.76
	9-12 PUPILS	53.5 +	6.50	X	6,577.00	= 394,620.00
	ADULT EDUC. COURSES AT .1	0.0		X	6,577.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	6,111.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	6,577.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .4732	55.1	X .15	X	6,111.00	= 50,507.42
	9-12 DISADVANTAGED @ .4732	25.3	X .15	X	6,577.00	= 24,959.72
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	6,111.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	6,577.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	116.5		X	43.00	= 5,009.50
	9-12 STUDENT ASSESSMENT	53.5		X	43.00	= 2,300.50
	K-8 TECHNOLOGY RESOURCES	116.5		X	97.00	= 11,300.50
	9-12 TECHNOLOGY RESOURCES	53.5		X	293.00	= 15,675.50
	K-2 PUPILS	31.5	X .10	X	6,111.00	= 19,249.65
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 97,889.12
	9-12 SMALL SCHOOL ADJUSTMENT					= 108,049.79
	OPERATING ALLOCATION					1,494,414.46
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					1,449,582.02
30	ADJUSTED TOTAL OPERATING ALLOCATION					1,449,582.02

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2009-10	0.00	X	101.60%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					209,327.38
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2009-10	108,599.35	X	101.60%	=	110,336.94
35	TRANSPORTATION - EPS ALLOCATION					28,486.19
36	TRANSPORTATION (BUS PURCHASES) FOR 2010-11					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					348,150.51
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					1,797,732.53

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	MSAD 8				
		11/01/11 VINALHAVEN COMMUNITY SCH	558,980.51	144,342.22	703,322.73
		05/01/12 VINALHAVEN COMMUNITY SCH	0.00	142,833.63	142,833.63
		11/01/11 VINALHAVEN COMM SCH ADDL	38,633.00	395.99	39,028.99
42	TOTAL PRINCIPAL & INTEREST		597,613.51	287,571.84	885,185.35
43	APPROVED LEASES FOR 2010-11 - RSU 08 / MSAD 08				0.00
43A	APPROVED LEASE PURCHASES FOR 2010-11 - RSU 08 / MSAD 08				0.00
44	INSURED VALUE FACTOR FOR 2009-10 - RSU 08 / MSAD 08				0.00
47	TOTAL DEBT SERVICE ALLOCATION				885,185.35
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				2,682,917.88

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL. YEAR PUPILS	OPERATING ALLOCATION	DEBT ALLOCATION	TOWN ALLOCATION	TOTAL ALLOCATION	LOCAL CONTRIBUTION
VINALHAVEN	169.5 100.00%	2,682,917.88	0.00	2,682,917.88		
TOTAL	169.5			2,682,917.88		

	2010 STATE VALUATION X	MILL EXPECTATION	TOWN CONTRIBUTION	OR	TOWN ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
VINALHAVEN	544,000,000	7.470	4,063,680.00		2,682,917.88	2,682,917.88	100.00% 4.93M
TOTAL	544,000,000		4,063,680.00		2,682,917.88	2,682,917.88	100.00% 4.93M

E. TOTALS AND ADJUSTMENTS

	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	2,682,917.88	2,682,917.88	0.00
49A ADJUSTMENT FOR DEBT SERVICE PER 20-A MRS A SECTION 15689 SUB-SECTION 2		727,425.35-	727,425.35
49B ADJUSTMENT FOR 30% OF SPECIAL EDUCATION COSTS		62,798.21-	62,798.21
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	2,682,917.88	1,892,694.32	790,223.56
51 PLUS AUDIT ADJUSTMENTS			0.00
52 LESS AUDIT ADJUSTMENTS			1,838.82
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
59E LESS MAINECARE SEED			0.00
60 ADJUSTED STATE CONTRIBUTION			788,384.74
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 % = 70.61% STATE SHARE % = 29.39%			
63 FYI: 100% E.P.S. TOTAL ALLOCATION	2,727,750.32		

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

F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN	ALLOCATION	CONTRIBUTION	PERCENT	MILLS
VINALHAVEN	2,682,917.88	1,892,694.32	100.00%	3.48
TOTAL	2,682,917.88	1,892,694.32	100.00%	3.48

S T A T E O F M A I N E
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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	65,698.72	65,698.72
August	0.00	0.00	65,698.72	65,698.72
September	0.00	0.00	65,698.72	65,698.73
October	0.00	0.00	65,698.72	65,698.73
November	0.00	0.00	65,698.72	65,698.73
December	0.00	0.00	65,698.72	65,698.73
Janurary	0.00	0.00	65,698.72	65,698.73
February	0.00	0.00	65,698.72	65,698.73
March	0.00	0.00	65,698.72	65,698.73
April	0.00	0.00	65,698.72	65,698.73
May	0.00	0.00	65,698.72	65,698.73
June	0.00	0.00	65,698.82	65,698.73
Total	0.00	0.00	788,384.74	788,384.74