

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 8

2005-06

508 - 508

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2004	96.5	54.5	151.0 ( 72%)	59.5 ( 28%)	210.5

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	5.7 (17:1)	3.4 (16:1)	4.0 (15:1)	=	13.1 /	20.7 =	.63 X	758,054 =	343,853	133,721
B. GUIDANCE	0.3 (350:1)	0.2 (350:1)	0.2 (250:1)	=	0.7 /	1.0 =	.70 X	36,856 =	18,575	7,224
C. LIBRARIANS	0.1 (800:1)	0.1 (800:1)	0.1 (800:1)	=	0.3 /	0.0 =	.30 X	0 =	5,769	2,243
D. HEALTH	0.1 (800:1)	0.1 (800:1)	0.1 (800:1)	=	0.3 /	0.0 =	.30 X	0 =	7,235	2,814
E. EDUCATION TECHS	1.0 (100:1)	0.5 (100:1)	0.2 (250:1)	=	1.7 /	1.0 =	1.70 X	12,603 =	15,426	5,999
F. LIBRARY TECHS	0.2 (500:1)	0.1 (500:1)	0.1 (500:1)	=	0.4 /	1.0 =	.40 X	19,031 =	5,481	2,131
G. CLERICAL	0.5 (200:1)	0.3 (200:1)	0.3 (200:1)	=	1.1 /	1.0 =	1.10 X	22,872 =	18,114	7,045
H. SCHOOL ADMIN.	0.3 (305:1)	0.2 (305:1)	0.2 (315:1)	=	0.7 /	1.0 =	.70 X	61,829 =	31,162	12,118

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	31	31	4,681	1,845
B. Supplies and Equipment	295	408	44,545	24,276
C. Professional Development	50	50	7,550	2,975
D. Instructional Leadership Support	20	20	3,020	1,190
E. Co- and Extra-Curricular Student	28	97	4,228	5,772
F. System Administration/Support	341	338	51,491	20,111
G. Operations & Maintenance	907	1,078	136,957	64,141

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	71,332	27,740
B. Education & Library Technicians	36.00%	7,527	2,927
C. Clerical	29.00%	5,253	2,043
D. School Administrators	14.00%	4,363	1,697

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.00)	0	0
16 Adjustment for Title I Revenues	-35,452	-13,787

17 TOTALS	751,109	314,224
18 E.P.S. RATES	4,974	5,281

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508 - 508

A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2002	153.0	58.0	211.0		
	OCTOBER 2002	160.0	55.0	215.0		
	APRIL 2003	157.0	54.0	211.0		
	OCTOBER 2003	160.0	58.0	218.0		
	APRIL 2004	152.0	58.0	210.0		
	OCTOBER 2004	150.0	62.0	212.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X	SAU EPS RATES	
	K-8 PUPILS	151.0 +	4.33	X	4,974.00	= 772,611.42
	9-12 PUPILS	60.0 +	0.00	X	5,281.00	= 316,860.00
	ADULT EDUC. COURSES AT .1	0.0		X	5,281.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	4,974.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	5,281.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .1495	22.6	X .15	X	4,974.00	= 16,861.86
	9-12 DISADVANTAGED @ .1495	9.0	X .15	X	5,281.00	= 7,129.35
	K-8 LIMITED ENGLISH PROF.	0.0	X .500	X	4,974.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .500	X	5,281.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	151.0		X	100.00	= 15,100.00
	9-12 STUDENT ASSESSMENT	60.0		X	100.00	= 6,000.00
	K-8 TECHNOLOGY RESOURCES	151.0		X	83.00	= 12,533.00
	9-12 TECHNOLOGY RESOURCES	60.0		X	252.00	= 15,120.00
	K-2 PUPILS	55.5	X .10	X	4,974.00	= 27,605.70
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 114,715.72
	9-12 SMALL SCHOOL ADJUSTMENT					= 81,801.35
	OPERATING ALLOCATION					1,386,338.40
	OPERATING ALLOCATION WITH EPS TRANSITION AT 84.00 %					1,164,524.25
30	ADJUSTED TOTAL OPERATING ALLOCATION					1,164,524.25

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508 - 508

B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2003-04	0.00	X	101.80%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					156,072.58
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2003-04	49,928.00	X	101.80%	=	50,826.70
35	TRANSPORTATION - EPS ALLOCATION					19,435.78
36	TRANSPORTATION (BUS PURCHASES) FOR 2004-05					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					226,335.06
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					1,390,859.31

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	11/01/05	VINALHAVEN COMMUNITY SCH	558,980.51	215,601.70	774,582.21
	05/01/06	VINALHAVEN COMMUNITY SCH	0.00	207,082.83	207,082.83
42	TOTAL PRINCIPAL & INTEREST		558,980.51	422,684.53	981,665.04
43	APPROVED LEASES FOR 2004-05				0.00
43A	APPROVED LEASE PURCHASES FOR 2004-05				0.00
44	INSURED VALUE FACTOR FOR 2003-04				0.00
47	TOTAL DEBT SERVICE ALLOCATION				981,665.04
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				2,372,524.35

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

						TOTAL	LOCAL		
		AVG. CAL.	2004 STATE	MILL	LOCAL	TOTAL	CONTRIBUTION		
		YEAR PUPILS	VALUATION X	EXPECTATION =	CONTRIBUTION	OR ALLOCATION			
VINALHAVEN		211.0 100.00%	308,450,000	8.26	2,547,797.00	2,372,524.35	2,372,524.35	100.00%	7.69M
TOTAL		211.0	308,450,000		2,547,797.00	2,372,524.35	2,372,524.35	100.00%	7.69M

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	2,372,524.35	2,372,524.35	0.00
49A ADJUSTMENT FOR DEBT SERVICE PER 20-A MRSA SECTION 15689 SUB-SECTION 2		827,440.04-	827,440.04
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	2,372,524.35	1,545,084.31	827,440.04
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
57 LESS ADJUSTMENT FOR LAPTOP AGREEMENT			0.00
58A TRANSITION ADJUSTMENT			100,698.04
58B TRANSITION ADJUSTMENT (ENROLLMENT LESS 1,000)			46,406.90
58C TRANSITION ADJUSTMENT (ENROLLMENT 1,000 OR MORE)			0.00
58D TRANSITION ADJUSTMENT (SMALL ADMINISTRATIVE UNIT)			0.00
60 ADJUSTED STATE CONTRIBUTION			974,544.98
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 % = 58.92% STATE SHARE % = 41.08%			
63 FYI: 100% E.P.S. TOTAL ALLOCATION	2,594,338.50		

F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN	MSE ADJ. LINE 49D	TOTAL ALLOCATION	LOCAL CONTRIBUTION	PERCENT	MILLS
VINALHAVEN		2,372,524.35	1,545,084.31	100.00%	5.01
TOTAL		2,372,524.35	1,545,084.31	100.00%	5.01