

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 8

2006-07

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1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2005	97.5	45.0	142.5 ( 69%)	65.0 ( 31%)	207.5

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)	2.8 (16:1)	4.3 (15:1)	=	12.8 /	19.7 =	.65 X	719,394 =	322,648	144,958
B. GUIDANCE	0.3 (350:1)	0.1 (350:1)	0.3 (250:1)	=	0.7 /	1.0 =	.70 X	43,180 =	20,856	9,370
C. LIBRARIANS	0.1 (800:1)	0.1 (800:1)	0.1 (800:1)	=	0.3 /	0.0 =	.30 X	0 =	5,693	2,558
D. HEALTH	0.1 (800:1)	0.1 (800:1)	0.1 (800:1)	=	0.3 /	0.0 =	.30 X	0 =	7,242	3,253
E. EDUCATION TECHS	1.0 (100:1)	0.5 (100:1)	0.3 (250:1)	=	1.8 /	1.0 =	1.80 X	15,710 =	19,512	8,766
F. LIBRARY TECHS	0.2 (500:1)	0.1 (500:1)	0.1 (500:1)	=	0.4 /	1.0 =	.40 X	20,994 =	5,795	2,603
G. CLERICAL	0.5 (200:1)	0.2 (200:1)	0.3 (200:1)	=	1.0 /	1.0 =	1.00 X	26,075 =	17,992	8,083
H. SCHOOL ADMIN.	0.3 (305:1)	0.1 (305:1)	0.2 (315:1)	=	0.6 /	1.0 =	.60 X	64,747 =	26,805	12,043

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	32	32	4,560	2,080
B. Supplies and Equipment	302	418	43,035	27,170
C. Professional Development	51	51	7,268	3,315
D. Instructional Leadership Support	20	20	2,850	1,300
E. Co- and Extra-Curricular Student	29	99	4,133	6,435
F. System Administration/Support	349	346	49,733	22,490
G. Operations & Maintenance	929	1,104	132,383	71,760

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	67,723	30,426
B. Education & Library Technicians	36.00%	9,111	4,093
C. Clerical	29.00%	5,218	2,344
D. School Administrators	14.00%	3,753	1,686

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.00)	0	0
16 Adjustment for Title I Revenues	-30,513	-13,708

17 TOTALS	725,796	351,024
18 E.P.S. RATES	5,093	5,400

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## A. OPERATING COST ALLOCATIONS

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19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	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		
	APRIL 2005	142.0	59.0	201.0		
	OCTOBER 2005	144.0	70.0	214.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	143.0 +	7.83	X	5,093.00	= 768,177.19
	9-12 PUPILS	64.5 +	0.00	X	5,400.00	= 348,300.00
	ADULT EDUC. COURSES AT .1	0.0		X	5,400.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,093.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	5,400.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .1887	27.0	X .15	X	5,093.00	= 20,626.65
	9-12 DISADVANTAGED @ .1887	12.2	X .15	X	5,400.00	= 9,882.00
	K-8 LIMITED ENGLISH PROF.	0.0	X .500	X	5,093.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .500	X	5,400.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	143.0		X	79.00	= 11,297.00
	9-12 STUDENT ASSESSMENT	64.5		X	79.00	= 5,095.50
	K-8 TECHNOLOGY RESOURCES	143.0		X	85.00	= 12,155.00
	9-12 TECHNOLOGY RESOURCES	64.5		X	258.00	= 16,641.00
	K-2 PUPILS	52.5	X .10	X	5,093.00	= 26,738.25
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 147,505.36
	9-12 SMALL SCHOOL ADJUSTMENT					= 89,231.82
	OPERATING ALLOCATION					1,455,649.77
	OPERATING ALLOCATION WITH EPS TRANSITION AT 90.00 %					1,310,084.79
30	ADJUSTED TOTAL OPERATING ALLOCATION					1,310,084.79

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2004-05	0.00	X	102.40%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					181,825.37
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2004-05	59,872.00	X	102.40%	=	61,308.93
35	TRANSPORTATION - EPS ALLOCATION					20,137.53
36	TRANSPORTATION (BUS PURCHASES) FOR 2005-06					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					263,271.83
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					1,573,356.62

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
		11/01/06 VINALHAVEN COMMUNITY SCH	558,980.51	207,082.83	766,063.34
		05/01/07 VINALHAVEN COMMUNITY SCH	0.00	198,004.99	198,004.99
		05/01/07 VINALHAVEN COMM SCH ADDL	0.00	4,089.73	4,089.73
42	TOTAL PRINCIPAL & INTEREST		558,980.51	409,177.55	968,158.06
43	APPROVED LEASES FOR 2005-06				0.00
43A	APPROVED LEASE PURCHASES FOR 2005-06				0.00
44	INSURED VALUE FACTOR FOR 2004-05				0.00
47	TOTAL DEBT SERVICE ALLOCATION				968,158.06
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				2,541,514.68

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

					TOTAL ALLOCATION	LOCAL CONTRIBUTION		
	AVG. CAL. YEAR PUPILS	2005 STATE VALUATION	MILL EXPECTATION	LOCAL CONTRIBUTION	OR	TOTAL ALLOCATION		
VINALHAVEN	207.5 100.00%	353,600,000	7.60	2,687,360.00		2,541,514.68	2,541,514.68	100.00% 7.19M
TOTAL	207.5	353,600,000		2,687,360.00		2,541,514.68	2,541,514.68	100.00% 7.19M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	2,541,514.68	2,541,514.68	0.00
49A ADJUSTMENT FOR DEBT SERVICE PER 20-A MRSA SECTION 15689 SUB-SECTION 2		791,358.06-	791,358.06
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	2,541,514.68	1,750,156.62	791,358.06
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
58E TRANSITION ADJUSTMENTS PER CHAPTER 519 PART AAAA-11 (TIER 2) AND AAAA-22 & 23			0.00
58F EPS TRANSITION ADJUSTMENT PER 20-A MRSA SECTION 15686 AND SUB-SEC. 2 TIER 1			169,679.94
59A MINIMUM TEACHER SALARY ADJUSTMENT			0.00
60 ADJUSTED STATE CONTRIBUTION			961,038.00
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 % = 62.19% STATE SHARE % = 37.81%			
63 FYI: 100% E.P.S. TOTAL ALLOCATION	2,687,079.66		

F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN	MSE ADJ. LINE 49D	TOTAL ALLOCATION	LOCAL CONTRIBUTION	PERCENT	MILLS
VINALHAVEN		2,541,514.68	1,750,156.62	100.00%	4.95
TOTAL		2,541,514.68	1,750,156.62	100.00%	4.95