

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 8

2007-08

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1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2006)	104	41	145	69	214
10 ATTENDING PUPILS (OCTOBER 2006)	96	35	131	74	205
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2006	100.0	38.0	138.0 (66%)	71.5 (34%)	209.5

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	5.9 (17:1)	2.4 (16:1)	4.8 (15:1)	=	13.1	/	19.5	=	.67 X	760,219	=	336,169	173,178
B. GUIDANCE	0.3 (350:1)	0.1 (350:1)	0.3 (250:1)	=	0.7	/	1.0	=	.70 X	44,717	=	20,659	10,643
C. LIBRARIANS	0.1 (800:1)	0.0 (800:1)	0.1 (800:1)	=	0.2	/	0.0	=	.20 X	0	=	3,883	2,001
D. HEALTH	0.1 (800:1)	0.0 (800:1)	0.1 (800:1)	=	0.2	/	0.0	=	.20 X	0	=	4,851	2,499
E. EDUCATION TECHS	1.0 (100:1)	0.4 (100:1)	0.3 (250:1)	=	1.7	/	0.0	=	1.70 X	0	=	13,603	7,008
F. LIBRARY TECHS	0.2 (500:1)	0.1 (500:1)	0.1 (500:1)	=	0.4	/	1.0	=	.40 X	19,683	=	5,196	2,677
G. CLERICAL	0.5 (200:1)	0.2 (200:1)	0.4 (200:1)	=	1.1	/	1.0	=	1.10 X	28,821	=	20,924	10,779
H. SCHOOL ADMIN.	0.3 (305:1)	0.1 (305:1)	0.2 (315:1)	=	0.6	/	0.0	=	.60 X	0	=	25,260	13,012

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	33	33	4,554	2,360
B. Supplies and Equipment	311	430	42,918	30,745
C. Professional Development	52	52	7,176	3,718
D. Instructional Leadership Support	21	21	2,898	1,502
E. Co- and Extra-Curricular Student	30	102	4,140	7,293
F. System Administration/Support	359	356	49,542	25,454
G. Operations & Maintenance	956	1,136	131,928	81,224

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	69,457	35,781
B. Education & Library Technicians	36.00%	6,768	3,487
C. Clerical	29.00%	6,068	3,126
D. School Administrators	14.00%	3,536	1,822

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.00)	0	0
16 Adjustment for Title I Revenues	-24,640	-12,693

17 TOTALS	734,889	405,615
18 E.P.S. RATES	5,325	5,673

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A. OPERATING COST ALLOCATIONS

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19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	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		
	APRIL 2006	145.0	69.0	214.0		
	OCTOBER 2006	131.0	75.0	206.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	138.0 +	6.00	X	5,325.00	= 766,800.00
	9-12 PUPILS	72.0 +	0.00	X	5,673.00	= 408,456.00
	ADULT EDUC. COURSES AT .1	0.0		X	5,673.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,325.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	5,673.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .0000	0.0	X .15	X	5,325.00	= 0.00
	9-12 DISADVANTAGED @ .0000	0.0	X .15	X	5,673.00	= 0.00
	K-8 LIMITED ENGLISH PROF.	0.0	X .500	X	5,325.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .500	X	5,673.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	138.0		X	40.00	= 5,520.00
	9-12 STUDENT ASSESSMENT	72.0		X	40.00	= 2,880.00
	K-8 TECHNOLOGY RESOURCES	138.0		X	87.00	= 12,006.00
	9-12 TECHNOLOGY RESOURCES	72.0		X	265.00	= 19,080.00
	K-2 PUPILS	49.0	X .10	X	5,325.00	= 26,092.50
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 143,696.80
	9-12 SMALL SCHOOL ADJUSTMENT					= 103,024.00
	OPERATING ALLOCATION					1,487,555.30
	OPERATING ALLOCATION WITH EPS TRANSITION AT 95.00 %					1,413,177.53
30	ADJUSTED TOTAL OPERATING ALLOCATION					1,413,177.53

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2005-06	0.00	X	102.90%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					214,740.38
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2005-06	56,699.00	X	102.90%	=	58,343.27
35	TRANSPORTATION - EPS ALLOCATION					21,556.60
36	TRANSPORTATION (BUS PURCHASES) FOR 2006-07					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					294,640.25
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					1,707,817.78

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	11/01/07	VINALHAVEN COMMUNITY SCH	558,980.51	102,382.26	661,362.77
	05/01/08	VINALHAVEN COMMUNITY SCH	0.00	188,088.68	188,088.68
	11/01/07	VINALHAVEN COMM SCH ADDL	38,633.00	3,979.20	42,612.20
	05/01/08	VINALHAVEN COMM SCH ADDL	0.00	3,119.61	3,119.61
42	TOTAL PRINCIPAL & INTEREST		597,613.51	297,569.75	895,183.26
43	APPROVED LEASES FOR 2006-07				0.00
43A	APPROVED LEASE PURCHASES FOR 2006-07				0.00
44	INSURED VALUE FACTOR FOR 2005-06				0.00
47	TOTAL DEBT SERVICE ALLOCATION				895,183.26
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				2,603,001.04

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL. YEAR PUPILS	2006 STATE VALUATION	MILL EXPECTATION	LOCAL CONTRIBUTION	TOTAL ALLOCATION	LOCAL CONTRIBUTION		
VINALHAVEN	210.0	100.00%	435,550,000	7.44	3,240,492.00	2,603,001.04	100.00%	5.98M
TOTAL	210.0		435,550,000		3,240,492.00	2,603,001.04	100.00%	5.98M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	2,603,001.04	2,603,001.04	0.00
49A ADJUSTMENT FOR DEBT SERVICE PER 20-A MRSA SECTION 15689 SUB-SECTION 2		755,807.26-	755,807.26
49B ADJUSTMENT FOR 84% OF SPECIAL EDUCATION COSTS		180,381.92-	180,381.92
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	2,603,001.04	1,666,811.86	936,189.18
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
58F EPS TRANSITION ADJUSTMENT PER 20-A MRSA SECTION 15686			0.00
58G LIMITATION OF INCREASES ADJUSTMENT - 15%			0.00
59A MINIMUM TEACHER SALARY ADJUSTMENT			0.00
59B REGIONALIZATION AND EFFICIENCY ASSISTANCE			0.00
60 ADJUSTED STATE CONTRIBUTION			936,189.18
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 % = 64.03% STATE SHARE % = 35.97%			
63 FYI: 100% E.P.S. TOTAL ALLOCATION	2,677,378.81		

F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN	MSE ADJ. LINE 49D	TOTAL ALLOCATION	LOCAL CONTRIBUTION	PERCENT	MILLS
VINALHAVEN		2,603,001.04	1,666,811.86	100.00%	3.83
TOTAL		2,603,001.04	1,666,811.86	100.00%	3.83