

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 19

2009-10

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1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2008)	89	31	120	40	160
10 ATTENDING PUPILS (OCTOBER 2008)	83	34	117	44	161
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2008	86.0	32.5	118.5 ( 74%)	42.0 ( 26%)	160.5

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	5.1 (17:1)	2.0 (16:1)	2.8 (15:1)	=	9.9 /	16.6 =	=	.60 X	745,578 =	=	331,037	116,310
B. GUIDANCE	0.2 (350:1)	0.1 (350:1)	0.2 (250:1)	=	0.5 /	0.6 =	=	.83 X	35,300 =	=	21,681	7,618
C. LIBRARIANS	0.1 (800:1)	0.0 (800:1)	0.1 (800:1)	=	0.2 /	0.0 =	=	.20 X	0 =	=	4,535	1,593
D. HEALTH	0.1 (800:1)	0.0 (800:1)	0.1 (800:1)	=	0.2 /	0.0 =	=	.20 X	0 =	=	5,828	2,047
E. EDUCATION TECHS	0.9 (100:1)	0.3 (100:1)	0.2 (250:1)	=	1.4 /	1.0 =	=	1.40 X	20,389 =	=	21,123	7,422
F. LIBRARY TECHS	0.2 (500:1)	0.1 (500:1)	0.1 (500:1)	=	0.4 /	0.0 =	=	.40 X	0 =	=	4,023	1,414
G. CLERICAL	0.4 (200:1)	0.2 (200:1)	0.2 (200:1)	=	0.8 /	4.0 =	=	.20 X	111,494 =	=	16,501	5,798
H. SCHOOL ADMIN.	0.3 (305:1)	0.1 (305:1)	0.1 (315:1)	=	0.5 /	1.0 =	=	.50 X	69,040 =	=	25,545	8,975

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	35	35	4,148	1,470
B. Supplies and Equipment	329	455	38,987	19,110
C. Professional Development	56	56	6,636	2,352
D. Instructional Leadership Support	23	23	2,726	966
E. Co- and Extra-Curricular Student	32	108	3,792	4,536
F. System Administration/Support	210	210	24,885	8,820
G. Operations & Maintenance	962	1,143	113,997	48,006

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	68,985	24,238
B. Education & Library Technicians	36.00%	9,053	3,181
C. Clerical	29.00%	4,785	1,681
D. School Administrators	14.00%	3,576	1,257

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.84)	-83,331	-29,280
16 Adjustment for Title I Revenues	-91,797	-32,253

17 TOTALS	536,714	205,260
18 E.P.S. RATES	4,529	4,887

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A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL			
	APRIL 2006	122.0	52.0	174.0			
	OCTOBER 2006	117.0	48.0	165.0			
	APRIL 2007	112.0	44.0	156.0			
	OCTOBER 2007	114.0	38.0	152.0			
	APRIL 2008	113.0	38.0	151.0			
	OCTOBER 2008	108.0	40.0	148.0			
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU		
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES		
	K-8 PUPILS	110.5 +	3.83	X	4,529.00	=	517,800.57
	9-12 PUPILS	39.0 +	4.33	X	4,887.00	=	211,753.71
	ADULT EDUC. COURSES AT .1	0.1		X	4,887.00	=	488.70
	K-8 EQUIV. INSTR. PUPILS	0.000		X	4,529.00	=	0.00
	9-12 EQUIV. INSTR. PUPILS	0.125		X	4,887.00	=	610.88
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X			
	K-8 DISADVANTAGED @ .7500	82.9	X .15	X	4,529.00	=	56,318.12
	9-12 DISADVANTAGED @ .7500	29.3	X .15	X	4,887.00	=	21,478.37
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	4,529.00	=	0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	4,887.00	=	0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X			
	K-8 STUDENT ASSESSMENT	110.5		X	41.00	=	4,530.50
	9-12 STUDENT ASSESSMENT	39.0		X	41.00	=	1,599.00
	K-8 TECHNOLOGY RESOURCES	110.5		X	93.00	=	10,276.50
	9-12 TECHNOLOGY RESOURCES	39.0		X	281.00	=	10,959.00
	K-2 PUPILS	43.5	X .10	X	4,529.00	=	19,701.15
	ISOLATED SMALL SCHOOL ADJUSTMENT						
	K-8 SMALL SCHOOL ADJUSTMENT					=	105,554.82
	9-12 SMALL SCHOOL ADJUSTMENT					=	81,275.25
	OPERATING ALLOCATION						1,042,346.57
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %						1,011,076.17
30	ADJUSTED TOTAL OPERATING ALLOCATION						1,011,076.17

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B. OTHER SUBSIDIZABLE COSTS

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31	GIFTED & TALENTED EXPENDITURES FOR 2007-08	12,000.00	X	102.90%	=	12,348.00
32	SPECIAL EDUCATION - EPS ALLOCATION					447,707.54
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2007-08	62,956.73	X	102.90%	=	64,782.48
35	TRANSPORTATION - EPS ALLOCATION					69,105.58
36	TRANSPORTATION (BUS PURCHASES) FOR 2008-09					9,400.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					603,343.60
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					1,614,419.77

C. DEBT SERVICE ALLOCATIONS

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41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
42	TOTAL PRINCIPAL & INTEREST		0.00	0.00	0.00
43	APPROVED LEASES FOR 2008-09 - S.A.D. 19				0.00
43A	APPROVED LEASE PURCHASES FOR 2008-09 - S.A.D. 19				0.00
44	INSURED VALUE FACTOR FOR 2007-08 - S.A.D. 19				0.00
47	TOTAL DEBT SERVICE ALLOCATION				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				1,614,419.77

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION					TOTAL ALLOCATION	LOCAL CONTRIBUTION				
	AVG. CAL. YEAR PUPILS	100.00%	OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION			
LUBEC	149.5		1,614,419.77		0.00		1,614,419.77			
TOTAL	149.5						1,614,419.77			
			2008 STATE VALUATION X	MILL EXPECTATION	=	TOWN CONTRIBUTION	OR	TOWN ALLOCATION		
LUBEC			158,950,000	6.690		1,063,375.50		1,614,419.77	1,063,375.50 100.00% 6.69M	
TOTAL			158,950,000			1,063,375.50		1,614,419.77	1,063,375.50 100.00% 6.69M	
E. TOTALS AND ADJUSTMENTS					TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION			
49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS					1,614,419.77	1,063,375.50	551,044.27		
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS					1,614,419.77	1,063,375.50	551,044.27		
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							16,134.00		
59B	REGIONALIZATION AND EFFICIENCY ASSISTANCE							0.00		
59C	LESS AMOUNT TO BE PAID BY FEDERAL ARRA TITLE XIV STABILIZATION FUNDS							57,222.00		
60	A D J U S T E D S T A T E C O N T R I B U T I O N							509,956.27		
61	LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):					LOCAL SHARE % =	65.87%	STATE SHARE % =	34.13%	
62	ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):					LOCAL SHARE % =	68.41%	STATE SHARE % =	31.59%	
63	FYI: 100% E.P.S. TOTAL ALLOCATION					1,645,690.17				

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	42,496.35	45,390.52	0.00	0.00
August	42,496.35	45,390.52	0.00	0.00
September	42,496.35	45,390.52	0.00	0.00
October	42,496.35	45,390.52	0.00	0.00
November	42,496.35	45,390.52	0.00	0.00
December	42,496.35	45,390.52	0.00	0.00
Janurary	42,496.35	45,390.52	0.00	0.00
February	42,496.35	38,444.52	0.00	0.00
March	42,496.35	38,444.52	0.00	0.00
April	42,496.35	38,444.53	0.00	0.00
May	42,496.35	38,444.53	0.00	0.00
June	42,496.42	38,444.53	0.00	0.00
Total	509,956.27	509,956.27	0.00	0.00