

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 85 / MSAD 19

2011-12

519 - 877

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2010)	77	28	105	0	105
10 ATTENDING PUPILS (OCTOBER 2010)	54	32	86	0	86
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2010	65.5	30.0	95.5 (100%)	0.0 (0%)	95.5

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	3.9 (17:1)	1.9 (16:1)	0.0 (15:1)	=	5.8 /	12.0 =	=	.48 X	593,544 =	=	284,901	0
B. GUIDANCE	0.2 (350:1)	0.1 (350:1)	0.0 (250:1)	=	0.3 /	0.0 =	=	.30 X	0 =	=	9,573	0
C. LIBRARIANS	0.1 (800:1)	0.0 (800:1)	0.0 (800:1)	=	0.1 /	0.0 =	=	.10 X	0 =	=	3,191	0
D. HEALTH	0.1 (800:1)	0.0 (800:1)	0.0 (800:1)	=	0.1 /	0.0 =	=	.10 X	0 =	=	4,100	0
E. EDUCATION TECHS	0.7 (100:1)	0.3 (100:1)	0.0 (250:1)	=	1.0 /	1.0 =	=	1.00 X	21,234 =	=	21,234	0
F. LIBRARY TECHS	0.1 (500:1)	0.1 (500:1)	0.0 (500:1)	=	0.2 /	0.0 =	=	.20 X	0 =	=	2,831	0
G. CLERICAL	0.3 (200:1)	0.2 (200:1)	0.0 (200:1)	=	0.5 /	2.3 =	=	.22 X	65,662 =	=	14,446	0
H. SCHOOL ADMIN.	0.2 (305:1)	0.1 (305:1)	0.0 (315:1)	=	0.3 /	1.0 =	=	.30 X	68,772 =	=	20,632	0

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	37	37	3,534	0
B. Supplies and Equipment	342	473	32,661	0
C. Professional Development	58	58	5,539	0
D. Instructional Leadership Support	24	24	2,292	0
E. Co- and Extra-Curricular Student	34	113	3,247	0
F. System Administration/Support	218	218	20,819	0
G. Operations & Maintenance	1,002	1,191	95,691	0

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	57,335	0
B. Education & Library Technicians	36.00%	8,663	0
C. Clerical	29.00%	4,189	0
D. School Administrators	14.00%	2,888	0

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.84)	-70,002	0
16 Adjustment for Title I Revenues	-113,555	0

17 TOTALS	414,207	0
18 E.P.S. RATES	4,337	6,537

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519 - 877

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2008	113.0	38.0	151.0		
	OCTOBER 2008	108.0	40.0	148.0		
	APRIL 2009	103.0	37.0	140.0		
	OCTOBER 2009	92.0	36.0	128.0		
	APRIL 2010	91.0	32.0	123.0		
	OCTOBER 2010	81.0	36.0	117.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	86.0 +	12.00	X	4,337.00	= 425,026.00
	9-12 PUPILS	34.0 +	2.50	X	6,537.00	= 238,600.50
	ADULT EDUC. COURSES AT .1	1.3		X	6,537.00	= 8,498.10
	K-8 EQUIV. INSTR. PUPILS	0.750		X	4,337.00	= 3,252.75
	9-12 EQUIV. INSTR. PUPILS	0.000		X	6,537.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .8148	70.1	X .15	X	4,337.00	= 45,603.56
	9-12 DISADVANTAGED @ .8148	27.7	X .15	X	6,537.00	= 27,161.24
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	4,337.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	6,537.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	86.0		X	43.00	= 3,698.00
	9-12 STUDENT ASSESSMENT	34.0		X	43.00	= 1,462.00
	K-8 TECHNOLOGY RESOURCES	86.0		X	97.00	= 8,342.00
	9-12 TECHNOLOGY RESOURCES	34.0		X	293.00	= 9,962.00
	K-2 PUPILS	29.0	X .10	X	4,337.00	= 12,577.30
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 59,347.74
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					843,531.19
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					818,225.25
30	ADJUSTED TOTAL OPERATING ALLOCATION					818,225.25

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519 - 877

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2009-10	12,517.73	X	101.60%	=	12,718.01
32	SPECIAL EDUCATION - EPS ALLOCATION					188,005.91
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2009-10	62,065.30	X	101.60%	=	63,058.34
35	TRANSPORTATION - EPS ALLOCATION					56,836.95
36	TRANSPORTATION (BUS PURCHASES) FOR 2010-11					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					320,619.22
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					1,138,844.47

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
42	TOTAL PRINCIPAL & INTEREST		0.00	0.00	0.00
43	APPROVED LEASES FOR 2010-11 - RSU 85 / MSAD 19				0.00
43A	APPROVED LEASE PURCHASES FOR 2010-11 - RSU 85 / MSAD 19				0.00
44	INSURED VALUE FACTOR FOR 2009-10 - RSU 85 / MSAD 19				0.00
47	TOTAL DEBT SERVICE ALLOCATION				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				1,138,844.47

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RSU 85 / MSAD 19

2011-12

519 - 877

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL. YEAR PUPILS	OPERATING ALLOCATION	DEBT ALLOCATION	TOWN ALLOCATION	TOTAL ALLOCATION	LOCAL CONTRIBUTION
LUBEC	119.5 100.00%	1,138,844.47	0.00	1,138,844.47		
TOTAL	119.5			1,138,844.47		

	2010 STATE VALUATION X	MILL EXPECTATION	TOWN CONTRIBUTION	OR	TOWN ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
LUBEC	171,350,000	7.470	1,279,984.50		1,138,844.47	1,138,844.47	100.00% 6.65M
TOTAL	171,350,000		1,279,984.50		1,138,844.47	1,138,844.47	100.00% 6.65M

E. TOTALS AND ADJUSTMENTS

	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	1,138,844.47	1,138,844.47	0.00
49B ADJUSTMENT FOR 30% OF SPECIAL EDUCATION COSTS		56,401.77-	56,401.77
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	1,138,844.47	1,082,442.70	56,401.77
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			2,501.00
59B REGIONALIZATION AND EFFICIENCY ASSISTANCE			0.00
59E LESS MAINECARE SEED			0.00
60 ADJUSTED STATE CONTRIBUTION			58,902.77
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 % = 94.83%	STATE SHARE % = 5.17%	
63 FYI: 100% E.P.S. TOTAL ALLOCATION	1,164,150.41		

***** WARRANT ARTICLE *****

F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN

TOTAL ALLOCATION	LOCAL CONTRIBUTION	PERCENT	MILLS
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LUBEC	1,138,844.47	1,082,442.70	100.00%	6.32
TOTAL	1,138,844.47	1,082,442.70	100.00%	6.32

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519 - 877

SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	4,908.56	0.00	0.00	0.00
August	4,908.56	9,400.28	0.00	0.00
September	4,908.56	4,700.14	0.00	0.00
October	4,908.56	0.00	0.00	0.00
November	4,908.56	0.00	0.00	0.00
December	4,908.56	14,100.42	0.00	0.00
Janurary	4,908.56	4,700.15	0.00	0.00
February	4,908.56	0.00	0.00	0.00
March	4,908.56	0.00	0.00	0.00
April	4,908.56	0.00	0.00	0.00
May	4,908.56	0.00	0.00	0.00
June	4,908.61	0.00	0.00	0.00
Total	58,902.77	32,900.99	0.00	0.00