

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 85 / MSAD 19

2012-13

519 - 877

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2011)	65	31	96	0	96
10 ATTENDING PUPILS (OCTOBER 2011)	62	36	98	0	98
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2011	63.5	33.5	97.0 (100%)	0.0 (0%)	97.0

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	3.7 (17:1)	2.1 (16:1)	0.0 (15:1)	=	5.8 /	9.0 =	=	.64 X	476,187 =	=	304,760	0
B. GUIDANCE	0.2 (315:1)	0.1 (315:1)	0.0 (225:1)	=	0.3 /	0.0 =	=	.30 X	0 =	=	9,679	0
C. LIBRARIANS	0.1 (720:1)	0.0 (720:1)	0.0 (720:1)	=	0.1 /	0.0 =	=	.10 X	0 =	=	3,226	0
D. HEALTH	0.1 (720:1)	0.0 (720:1)	0.0 (720:1)	=	0.1 /	0.0 =	=	.10 X	0 =	=	4,146	0
E. EDUCATION TECHS	0.7 (090:1)	0.4 (090:1)	0.0 (225:1)	=	1.1 /	1.0 =	=	1.10 X	21,468 =	=	23,615	0
F. LIBRARY TECHS	0.1 (450:1)	0.1 (450:1)	0.0 (450:1)	=	0.2 /	0.0 =	=	.20 X	0 =	=	2,862	0
G. CLERICAL	0.4 (180:1)	0.2 (180:1)	0.0 (180:1)	=	0.6 /	1.0 =	=	.60 X	29,853 =	=	17,912	0
H. SCHOOL ADMIN.	0.2 (275:1)	0.1 (275:1)	0.0 (284:1)	=	0.3 /	1.0 =	=	.30 X	69,529 =	=	20,859	0

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	37	37	3,589	0
B. Supplies and Equipment	346	478	33,562	0
C. Professional Development	59	59	5,723	0
D. Instructional Leadership Support	24	24	2,328	0
E. Co- and Extra-Curricular Student	34	114	3,298	0
F. System Administration/Support	220	220	21,340	0
G. Operations & Maintenance	1,013	1,204	98,261	0

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	61,144	0
B. Education & Library Technicians	36.00%	9,532	0
C. Clerical	29.00%	5,194	0
D. School Administrators	14.00%	2,920	0

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.84)	-62,503	0
16 Adjustment for Title I Revenues	-126,851	0

17 TOTALS	444,594	0
18 E.P.S. RATES	4,583	6,689

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	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		
	APRIL 2011	90.0	34.0	124.0		
	OCTOBER 2011	90.0	38.0	128.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	90.0 +	1.16	X	4,583.00	= 417,786.28
	9-12 PUPILS	36.0 +	0.00	X	6,689.00	= 240,804.00
	ADULT EDUC. COURSES AT .1	0.8		X	6,689.00	= 5,351.20
	K-8 EQUIV. INSTR. PUPILS	0.250		X	4,583.00	= 1,145.75
	9-12 EQUIV. INSTR. PUPILS	0.000		X	6,689.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .8444	76.0	X .15	X	4,583.00	= 52,246.20
	9-12 DISADVANTAGED @ .8444	30.4	X .15	X	6,689.00	= 30,501.84
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	4,583.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	6,689.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	90.0		X	43.00	= 3,870.00
	9-12 STUDENT ASSESSMENT	36.0		X	43.00	= 1,548.00
	K-8 TECHNOLOGY RESOURCES	90.0		X	98.00	= 8,820.00
	9-12 TECHNOLOGY RESOURCES	36.0		X	296.00	= 10,656.00
	K-2 PUPILS	38.0	X .10	X	4,583.00	= 17,415.40
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 64,907.36
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					855,052.03
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					829,400.46
30	ADJUSTED TOTAL OPERATING ALLOCATION					829,400.46

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2010-11	0.00	X	101.10%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					233,144.73
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2010-11	14,960.12	X	101.10%	=	15,124.68
35	TRANSPORTATION - EPS ALLOCATION					86,776.98
36	TRANSPORTATION (BUS PURCHASES) FOR 2011-12					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					335,046.39
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					1,164,446.85

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 2011-12 - RSU 85 / MSAD 19				0.00
43A	APPROVED LEASE PURCHASES FOR 2011-12 - RSU 85 / MSAD 19				0.00
44	INSURED VALUE FACTOR FOR 2010-11 - RSU 85 / MSAD 19				0.00
47	TOTAL DEBT SERVICE ALLOCATION				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				1,164,446.85

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION				TOTAL ALLOCATION	LOCAL CONTRIBUTION
LUBEC	AVG. CAL. YEAR PUPILS	OPERATING ALLOCATION	+ DEBT ALLOCATION	= TOWN ALLOCATION	
	126.0 100.00%	1,164,446.85	0.00	1,164,446.85	
TOTAL	126.0			1,164,446.85	

LUBEC	2011 STATE VALUATION	MILL EXPECTATION	= TOWN CONTRIBUTION	OR TOWN ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
	173,600,000	7.800	1,354,080.00	1,164,446.85	1,164,446.85	100.00% 6.71M
TOTAL	173,600,000		1,354,080.00	1,164,446.85	1,164,446.85	100.00% 6.71M

E. TOTALS AND ADJUSTMENTS				TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			1,164,446.85	1,164,446.85	0.00
49B	ADJUSTMENT FOR 30% OF SPECIAL EDUCATION COSTS				69,943.42-	69,943.42
49F	MINIMUM ECONOMICALLY DISADVANTAGED STUDENT ADJUSTMENT @ 98.00%				81,093.08-	81,093.08
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			1,164,446.85	1,013,410.35	151,036.50
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					0.00
59B	REGIONALIZATION AND EFFICIENCY ASSISTANCE					0.00
59D	BUS REFURBISHING ADJUSTMENT					0.00
59E	LESS MAINECARE SEED - PRIVATE					5,660.37
59E	LESS MAINECARE SEED - PUBLIC					802.33
60	ADJUSTED STATE CONTRIBUTION					144,573.80
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 % =	87.58%	STATE SHARE % =	12.42%	
63	FYI: 100% E.P.S. TOTAL ALLOCATION			1,190,098.42		

***** WARRANT ARTICLE *****				
F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN	TOTAL ALLOCATION	LOCAL CONTRIBUTION	PERCENT	MILLS
LUBEC	1,164,446.85	1,013,410.35	100.00%	5.84
TOTAL	1,164,446.85	1,013,410.35	100.00%	5.84