

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 19

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	90.5	43.5	134.0 ( 75%)	43.5 ( 25%)	177.5

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	5.3 (17:1)	2.7 (16:1)	2.9 (15:1)	=	10.9 /	19.1 =	.57 X	700,887 =	299,630	99,876
B. GUIDANCE	0.3 (350:1)	0.1 (350:1)	0.2 (250:1)	=	0.6 /	1.0 =	.60 X	37,954 =	17,079	5,693
C. LIBRARIANS	0.1 (800:1)	0.1 (800:1)	0.1 (800:1)	=	0.3 /	0.0 =	.30 X	0 =	6,188	2,063
D. HEALTH	0.1 (800:1)	0.1 (800:1)	0.1 (800:1)	=	0.3 /	0.0 =	.30 X	0 =	7,871	2,624
E. EDUCATION TECHS	0.9 (100:1)	0.4 (100:1)	0.2 (250:1)	=	1.5 /	3.0 =	.50 X	51,302 =	19,238	6,413
F. LIBRARY TECHS	0.2 (500:1)	0.1 (500:1)	0.1 (500:1)	=	0.4 /	0.0 =	.40 X	0 =	3,796	1,265
G. CLERICAL	0.5 (200:1)	0.2 (200:1)	0.2 (200:1)	=	0.9 /	4.9 =	.18 X	119,487 =	16,131	5,377
H. SCHOOL ADMIN.	0.3 (305:1)	0.1 (305:1)	0.1 (315:1)	=	0.5 /	1.0 =	.50 X	64,747 =	24,281	8,093

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	32	32	4,288	1,392
B. Supplies and Equipment	302	418	40,468	18,183
C. Professional Development	51	51	6,834	2,219
D. Instructional Leadership Support	20	20	2,680	870
E. Co- and Extra-Curricular Student	29	99	3,886	4,307
F. System Administration/Support	349	346	46,766	15,051
G. Operations & Maintenance	929	1,104	124,486	48,024

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	62,846	20,949
B. Education & Library Technicians	36.00%	8,292	2,764
C. Clerical	29.00%	4,678	1,559
D. School Administrators	14.00%	3,399	1,133

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.84)	-76,434	-25,472
16 Adjustment for Title I Revenues	-96,439	-32,146

17 TOTALS	529,963	190,236
18 E.P.S. RATES	3,955	4,373

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## A. OPERATING COST ALLOCATIONS

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19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2003	138.0	45.0	183.0		
	OCTOBER 2003	136.0	53.0	189.0		
	APRIL 2004	128.0	50.0	178.0		
	OCTOBER 2004	129.0	47.0	176.0		
	APRIL 2005	119.0	46.0	165.0		
	OCTOBER 2005	125.0	47.0	172.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	122.0 +	7.16	X	3,955.00	= 510,827.80
	9-12 PUPILS	46.5 +	1.50	X	4,373.00	= 209,904.00
	ADULT EDUC. COURSES AT .1	0.0		X	4,373.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	3,955.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.125		X	4,373.00	= 546.63
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .8201	100.1	X .15	X	3,955.00	= 59,384.33
	9-12 DISADVANTAGED @ .8201	38.1	X .15	X	4,373.00	= 24,991.70
	K-8 LIMITED ENGLISH PROF.	0.0	X .500	X	3,955.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .500	X	4,373.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	122.0		X	79.00	= 9,638.00
	9-12 STUDENT ASSESSMENT	46.5		X	79.00	= 3,673.50
	K-8 TECHNOLOGY RESOURCES	122.0		X	85.00	= 10,370.00
	9-12 TECHNOLOGY RESOURCES	46.5		X	258.00	= 11,997.00
	K-2 PUPILS	50.5	X .10	X	3,955.00	= 19,972.75
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 61,916.00
	OPERATING ALLOCATION					923,221.71
	OPERATING ALLOCATION WITH EPS TRANSITION AT 90.00 %					830,899.53
30	ADJUSTED TOTAL OPERATING ALLOCATION					830,899.53

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2004-05	15,730.00	X	102.40%	=	16,107.52
32	SPECIAL EDUCATION - EPS ALLOCATION					266,964.35
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2004-05	49,263.28	X	102.40%	=	50,445.60
35	TRANSPORTATION - EPS ALLOCATION					53,139.66
36	TRANSPORTATION (BUS PURCHASES) FOR 2005-06					26,145.98
39	TOTAL OTHER SUBSIDIZABLE COSTS					412,803.11
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					1,243,702.64

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 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				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				1,243,702.64

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

						TOTAL ALLOCATION	LOCAL CONTRIBUTION		
	AVG. CAL. YEAR PUPILS	2005 STATE VALUATION	MILL EXPECTATION	LOCAL CONTRIBUTION	OR	TOTAL ALLOCATION	LOCAL CONTRIBUTION		
LUBEC	168.5 100.00%	99,550,000	7.60	756,580.00		1,243,702.64	756,580.00	100.00%	7.60M
TOTAL	168.5	99,550,000		756,580.00		1,243,702.64	756,580.00	100.00%	7.60M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	1,243,702.64	756,580.00	487,122.64
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	1,243,702.64	756,580.00	487,122.64
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			320,725.90
59A MINIMUM TEACHER SALARY ADJUSTMENT			15,084.00
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			822,932.54
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 60.83% STATE SHARE % = 39.17%			
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 33.83% STATE SHARE % = 66.17%			
63 FYI: 100% E.P.S. TOTAL ALLOCATION	1,336,024.82		