

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 19

2010-11

519 - 877

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2009)	80	33	113	39	152
10 ATTENDING PUPILS (OCTOBER 2009)	75	26	101	39	140
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2009	77.5	29.5	107.0 ( 73%)	39.0 ( 27%)	146.0

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	4.6 (17:1)	1.8 (16:1)	2.6 (15:1)	=	9.0 /	16.6 =	=	.54 X	778,984 =	=	307,075	113,576
B. GUIDANCE	0.2 (350:1)	0.1 (350:1)	0.2 (250:1)	=	0.5 /	0.6 =	=	.83 X	36,182 =	=	21,923	8,108
C. LIBRARIANS	0.1 (800:1)	0.0 (800:1)	0.0 (800:1)	=	0.1 /	0.0 =	=	.10 X	0 =	=	2,293	848
D. HEALTH	0.1 (800:1)	0.0 (800:1)	0.0 (800:1)	=	0.1 /	0.0 =	=	.10 X	0 =	=	2,946	1,090
E. EDUCATION TECHS	0.8 (100:1)	0.3 (100:1)	0.2 (250:1)	=	1.3 /	1.0 =	=	1.30 X	20,899 =	=	19,833	7,336
F. LIBRARY TECHS	0.2 (500:1)	0.1 (500:1)	0.1 (500:1)	=	0.4 /	0.0 =	=	.40 X	0 =	=	4,068	1,505
G. CLERICAL	0.4 (200:1)	0.1 (200:1)	0.2 (200:1)	=	0.7 /	4.9 =	=	.14 X	138,222 =	=	14,126	5,225
H. SCHOOL ADMIN.	0.3 (305:1)	0.1 (305:1)	0.1 (315:1)	=	0.5 /	1.0 =	=	.50 X	70,765 =	=	25,830	9,553

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	36	36	3,852	1,404
B. Supplies and Equipment	337	466	36,059	18,174
C. Professional Development	57	57	6,099	2,223
D. Instructional Leadership Support	24	24	2,568	936
E. Co- and Extra-Curricular Student	33	111	3,531	4,329
F. System Administration/Support	215	215	23,005	8,385
G. Operations & Maintenance	986	1,172	105,502	45,708

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	63,505	23,488
B. Education & Library Technicians	36.00%	8,604	3,183
C. Clerical	29.00%	4,097	1,515
D. School Administrators	14.00%	3,616	1,337

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.84)	-77,082	-28,506
16 Adjustment for Title I Revenues	-95,136	-35,187

17 TOTALS	486,312	194,228
18 E.P.S. RATES	4,545	4,980

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## A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	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		
	APRIL 2009	103.0	37.0	140.0		
	OCTOBER 2009	92.0	36.0	128.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	97.5 +	9.50	X	4,545.00	= 486,315.00
	9-12 PUPILS	36.5 +	2.33	X	4,980.00	= 193,373.40
	ADULT EDUC. COURSES AT .1	0.5		X	4,980.00	= 2,490.00
	K-8 EQUIV. INSTR. PUPILS	0.125		X	4,545.00	= 568.13
	9-12 EQUIV. INSTR. PUPILS	0.000		X	4,980.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .7391	72.1	X .15	X	4,545.00	= 49,154.18
	9-12 DISADVANTAGED @ .7391	27.0	X .15	X	4,980.00	= 20,169.00
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	4,545.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	4,980.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	97.5		X	42.00	= 4,095.00
	9-12 STUDENT ASSESSMENT	36.5		X	42.00	= 1,533.00
	K-8 TECHNOLOGY RESOURCES	97.5		X	95.00	= 9,262.50
	9-12 TECHNOLOGY RESOURCES	36.5		X	288.00	= 10,512.00
	K-2 PUPILS	32.5	X .10	X	4,545.00	= 14,771.25
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 96,490.80
	9-12 SMALL SCHOOL ADJUSTMENT					= 61,859.88
	OPERATING ALLOCATION					950,594.14
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					922,076.31
30	ADJUSTED TOTAL OPERATING ALLOCATION					922,076.31

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B. OTHER SUBSIDIZABLE COSTS

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31	GIFTED & TALENTED EXPENDITURES FOR 2008-09	1,712.00	X	102.50%	=	1,754.80
32	SPECIAL EDUCATION - EPS ALLOCATION					194,048.61
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2008-09	58,434.82	X	102.50%	=	59,895.69
35	TRANSPORTATION - EPS ALLOCATION					59,345.63
36	TRANSPORTATION (BUS PURCHASES) FOR 2009-10					9,400.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					324,444.73
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					1,246,521.04

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 2009-10 - S.A.D. 19				0.00
43A	APPROVED LEASE PURCHASES FOR 2009-10 - S.A.D. 19				0.00
44	INSURED VALUE FACTOR FOR 2008-09 - S.A.D. 19				0.00
47	TOTAL DEBT SERVICE ALLOCATION				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				1,246,521.04

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION					TOTAL ALLOCATION	LOCAL CONTRIBUTION			
LUBEC	AVG. CAL. YEAR PUPILS	100.00%	OPERATING ALLOCATION	DEBT ALLOCATION	=	TOWN ALLOCATION			
	133.5		1,246,521.04	0.00		1,246,521.04			
TOTAL	133.5					1,246,521.04			
LUBEC			2009 STATE VALUATION X MILL EXPECTATION	=	TOWN CONTRIBUTION	OR	TOWN ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
			165,800,000 6.960		1,153,968.00		1,246,521.04	1,153,968.00	100.00% 6.96M
TOTAL			165,800,000		1,153,968.00		1,246,521.04	1,153,968.00	100.00% 6.96M
E. TOTALS AND ADJUSTMENTS					TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION		
49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS				1,246,521.04	1,153,968.00	92,553.04		
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS				1,246,521.04	1,153,968.00	92,553.04		
51	PLUS AUDIT ADJUSTMENTS						60,736.78		
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						3,825.00		
59B	REGIONALIZATION AND EFFICIENCY ASSISTANCE						0.00		
59C	LESS AMOUNT TO BE PAID BY FEDERAL ARRA TITLE XIV STABILIZATION FUNDS						27,526.32		
60	ADJUSTED STATE CONTRIBUTION						129,588.50		
61	LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):				LOCAL SHARE % =	92.58%	STATE SHARE % =	7.42%	
62	ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):				LOCAL SHARE % =	89.60%	STATE SHARE % =	10.40%	
63	FYI: 100% E.P.S. TOTAL ALLOCATION				1,275,038.87				

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	10,799.04	2,021.34	0.00	0.00
August	10,799.04	18,939.24	0.00	0.00
September	10,799.04	10,480.29	0.00	0.00
October	10,799.04	10,480.29	0.00	0.00
November	10,799.04	10,480.29	0.00	0.00
December	10,799.04	10,480.29	0.00	0.00
Janurary	10,799.04	10,480.29	0.00	0.00
February	10,799.04	0.00	0.00	0.00
March	10,799.04	0.00	0.00	0.00
April	10,799.04	0.00	0.00	0.00
May	10,799.04	0.00	0.00	0.00
June	10,799.06	0.00	0.00	0.00
Total	129,588.50	73,362.03	0.00	0.00