

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 19

2007-08

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1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2006)	97	37	134	48	182
10 ATTENDING PUPILS (OCTOBER 2006)	98	32	130	43	173
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2006	97.5	34.5	132.0 ( 74%)	45.5 ( 26%)	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	5.7 (17:1)	2.2 (16:1)	3.0 (15:1)	=	10.9 /	20.5 =	=	.53 X	824,321 =	=	323,299	113,591
B. GUIDANCE	0.3 (350:1)	0.1 (350:1)	0.2 (250:1)	=	0.6 /	1.0 =	=	.60 X	44,717 =	=	19,854	6,976
C. LIBRARIANS	0.1 (800:1)	0.0 (800:1)	0.1 (800:1)	=	0.2 /	0.0 =	=	.20 X	0 =	=	4,354	1,530
D. HEALTH	0.1 (800:1)	0.0 (800:1)	0.1 (800:1)	=	0.2 /	0.0 =	=	.20 X	0 =	=	5,439	1,911
E. EDUCATION TECHS	1.0 (100:1)	0.3 (100:1)	0.2 (250:1)	=	1.5 /	3.0 =	=	.50 X	47,781 =	=	17,679	6,212
F. LIBRARY TECHS	0.2 (500:1)	0.1 (500:1)	0.1 (500:1)	=	0.4 /	0.0 =	=	.40 X	0 =	=	3,842	1,350
G. CLERICAL	0.5 (200:1)	0.2 (200:1)	0.2 (200:1)	=	0.9 /	4.0 =	=	.23 X	105,301 =	=	17,922	6,297
H. SCHOOL ADMIN.	0.3 (305:1)	0.1 (305:1)	0.1 (315:1)	=	0.5 /	1.0 =	=	.50 X	65,203 =	=	24,125	8,477

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	33	33	4,356	1,502
B. Supplies and Equipment	311	430	41,052	19,565
C. Professional Development	52	52	6,864	2,366
D. Instructional Leadership Support	21	21	2,772	956
E. Co- and Extra-Curricular Student	30	102	3,960	4,641
F. System Administration/Support	359	356	47,388	16,198
G. Operations & Maintenance	956	1,136	126,192	51,688

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	67,060	23,562
B. Education & Library Technicians	36.00%	7,748	2,722
C. Clerical	29.00%	5,197	1,826
D. School Administrators	14.00%	3,378	1,187

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.84)	-80,680	-28,342
16 Adjustment for Title I Revenues	-97,873	-34,388

17 TOTALS	553,926	209,826
18 E.P.S. RATES	4,196	4,612

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## A. OPERATING COST ALLOCATIONS

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19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	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		
	APRIL 2006	122.0	52.0	174.0		
	OCTOBER 2006	117.0	48.0	165.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	119.5 +	3.83	X	4,196.00	= 517,492.68
	9-12 PUPILS	50.0 +	0.00	X	4,612.00	= 230,600.00
	ADULT EDUC. COURSES AT .1	3.7		X	4,612.00	= 17,064.40
	K-8 EQUIV. INSTR. PUPILS	0.000		X	4,196.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	4,612.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .7265	86.8	X .15	X	4,196.00	= 54,631.92
	9-12 DISADVANTAGED @ .7265	36.3	X .15	X	4,612.00	= 25,112.34
	K-8 LIMITED ENGLISH PROF.	0.0	X .500	X	4,196.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .500	X	4,612.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	119.5		X	40.00	= 4,780.00
	9-12 STUDENT ASSESSMENT	50.0		X	40.00	= 2,000.00
	K-8 TECHNOLOGY RESOURCES	119.5		X	87.00	= 10,396.50
	9-12 TECHNOLOGY RESOURCES	50.0		X	265.00	= 13,250.00
	K-2 PUPILS	55.0	X .10	X	4,196.00	= 23,078.00
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 105,123.45
	9-12 SMALL SCHOOL ADJUSTMENT					= 76,533.63
	OPERATING ALLOCATION					1,080,062.92
	OPERATING ALLOCATION WITH EPS TRANSITION AT 95.00 %					1,026,059.77
30	ADJUSTED TOTAL OPERATING ALLOCATION					1,026,059.77

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2005-06	21,209.86	X	102.90%	=	21,824.95
32	SPECIAL EDUCATION - EPS ALLOCATION					307,715.00
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2005-06	57,788.48	X	102.90%	=	59,464.35
35	TRANSPORTATION - EPS ALLOCATION					54,680.71
36	TRANSPORTATION (BUS PURCHASES) FOR 2006-07					24,240.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					467,925.00
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					1,493,984.77

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 2006-07				0.00
43A	APPROVED LEASE PURCHASES FOR 2006-07				0.00
44	INSURED VALUE FACTOR FOR 2005-06				0.00
47	TOTAL DEBT SERVICE ALLOCATION				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				1,493,984.77

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

						TOTAL ALLOCATION	LOCAL CONTRIBUTION		
	AVG. CAL. YEAR PUPILS	2006 STATE VALUATION	MILL EXPECTATION	LOCAL CONTRIBUTION	OR	TOTAL ALLOCATION	LOCAL CONTRIBUTION		
LUBEC	169.5 100.00%	118,300,000	7.44	880,152.00		1,493,984.77	880,152.00	100.00%	7.44M
TOTAL	169.5	118,300,000		880,152.00		1,493,984.77	880,152.00	100.00%	7.44M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	1,493,984.77	880,152.00	613,832.77
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	1,493,984.77	880,152.00	613,832.77
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
57 LESS ADJUSTMENT FOR LAPTOP AGREEMENT			0.00
58F EPS TRANSITION ADJUSTMENT PER 20-A MRSA SECTION 15686			114,037.29
58G LIMITATION OF INCREASES ADJUSTMENT - 15%			0.00
59A MINIMUM TEACHER SALARY ADJUSTMENT			55,016.90
59B REGIONALIZATION AND EFFICIENCY ASSISTANCE			0.00
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			782,886.96
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):		LOCAL SHARE % = 58.91%	STATE SHARE % = 41.09%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):		LOCAL SHARE % = 47.60%	STATE SHARE % = 52.40%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	1,547,987.92		