

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 19

2008-09

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1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2007)	87	35	122	46	168
10 ATTENDING PUPILS (OCTOBER 2007)	92	31	123	40	163
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2007	89.5	33.0	122.5 ( 74%)	43.0 ( 26%)	165.5

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)	2.1 (16:1)	2.9 (15:1)	=	10.3 /	19.8 =	=	.52 X	831,282 =	=	319,878	112,389
B. GUIDANCE	0.3 (350:1)	0.1 (350:1)	0.2 (250:1)	=	0.6 /	0.9 =	=	.67 X	51,457 =	=	25,512	8,964
C. LIBRARIANS	0.1 (800:1)	0.0 (800:1)	0.1 (800:1)	=	0.2 /	0.0 =	=	.20 X	0 =	=	4,407	1,549
D. HEALTH	0.1 (800:1)	0.0 (800:1)	0.1 (800:1)	=	0.2 /	0.0 =	=	.20 X	0 =	=	5,663	1,990
E. EDUCATION TECHS	0.9 (100:1)	0.3 (100:1)	0.2 (250:1)	=	1.4 /	1.0 =	=	1.40 X	19,814 =	=	20,528	7,212
F. LIBRARY TECHS	0.2 (500:1)	0.1 (500:1)	0.1 (500:1)	=	0.4 /	0.0 =	=	.40 X	0 =	=	3,910	1,374
G. CLERICAL	0.4 (200:1)	0.2 (200:1)	0.2 (200:1)	=	0.8 /	4.0 =	=	.20 X	106,018 =	=	15,691	5,513
H. SCHOOL ADMIN.	0.3 (305:1)	0.1 (305:1)	0.1 (315:1)	=	0.5 /	1.0 =	=	.50 X	67,094 =	=	24,825	8,722

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	34	34	4,165	1,462
B. Supplies and Equipment	320	442	39,200	19,006
C. Professional Development	54	54	6,615	2,322
D. Instructional Leadership Support	22	22	2,695	946
E. Co- and Extra-Curricular Student	31	105	3,798	4,515
F. System Administration/Support	204	204	24,990	8,772
G. Operations & Maintenance	935	1,111	114,538	47,773

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	67,537	23,729
B. Education & Library Technicians	36.00%	8,798	3,091
C. Clerical	29.00%	4,550	1,599
D. School Administrators	14.00%	3,476	1,221

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.84)	-81,430	-28,610
16 Adjustment for Title I Revenues	-94,165	-33,085

17 TOTALS	525,180	200,453
18 E.P.S. RATES	4,287	4,662

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	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		
	APRIL 2007	112.0	44.0	156.0		
	OCTOBER 2007	114.0	38.0	152.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	113.0 +	5.16	X	4,287.00	= 506,551.92
	9-12 PUPILS	41.0 +	4.83	X	4,662.00	= 213,659.46
	ADULT EDUC. COURSES AT .1	2.5		X	4,662.00	= 11,655.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	4,287.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	4,662.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .7456	84.3	X .15	X	4,287.00	= 54,209.12
	9-12 DISADVANTAGED @ .7456	30.6	X .15	X	4,662.00	= 21,398.58
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	4,287.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	4,662.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	113.0		X	40.00	= 4,520.00
	9-12 STUDENT ASSESSMENT	41.0		X	40.00	= 1,640.00
	K-8 TECHNOLOGY RESOURCES	113.0		X	90.00	= 10,170.00
	9-12 TECHNOLOGY RESOURCES	41.0		X	273.00	= 11,193.00
	K-2 PUPILS	50.0	X .10	X	4,287.00	= 21,435.00
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 102,456.91
	9-12 SMALL SCHOOL ADJUSTMENT					= 60,858.00
	OPERATING ALLOCATION					1,019,746.99
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					989,154.58
30	ADJUSTED TOTAL OPERATING ALLOCATION					989,154.58

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B. OTHER SUBSIDIZABLE COSTS

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31	GIFTED & TALENTED EXPENDITURES FOR 2006-07	0.00	X	102.90%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					254,728.59
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2006-07	66,837.44	X	102.90%	=	68,775.73
35	TRANSPORTATION - EPS ALLOCATION					64,055.93
36	TRANSPORTATION (BUS PURCHASES) FOR 2007-08					19,540.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					407,100.25
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					1,396,254.83

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 2007-08 - S.A.D. 19				0.00
43A	APPROVED LEASE PURCHASES FOR 2007-08 - S.A.D. 19				0.00
44	INSURED VALUE FACTOR FOR 2006-07 - S.A.D. 19				0.00
47	TOTAL DEBT SERVICE ALLOCATION				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				1,396,254.83

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION				TOTAL ALLOCATION	LOCAL CONTRIBUTION	
LUBEC	AVG. CAL. YEAR PUPILS 154.0 100.00%	OPERATING ALLOCATION 1,396,254.83	+ DEBT ALLOCATION 0.00	= TOWN ALLOCATION 1,396,254.83		
TOTAL	154.0			1,396,254.83		
LUBEC		2007 STATE VALUATION X MILL EXPECTATION 147,050,000 6.790	= TOWN CONTRIBUTION 998,469.50	OR TOWN ALLOCATION 1,396,254.83	998,469.50 100.00% 6.79M	
TOTAL		147,050,000	998,469.50	1,396,254.83	998,469.50 100.00% 6.79M	
E. TOTALS AND ADJUSTMENTS				TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			1,396,254.83	998,469.50	397,785.33
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			1,396,254.83	998,469.50	397,785.33
51	PLUS AUDIT ADJUSTMENTS					0.00
52	LESS AUDIT ADJUSTMENTS					8,219.90
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					22,917.00
59B	REGIONALIZATION AND EFFICIENCY ASSISTANCE					0.00
60	ADJUSTED STATE CONTRIBUTION					412,482.43
61	LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):			LOCAL SHARE % = 71.51%	STATE SHARE % = 28.49%	
62	ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):			LOCAL SHARE % = 70.46%	STATE SHARE % = 29.54%	
63	FYI: 100% E.P.S. TOTAL ALLOCATION			1,426,847.24		

S T A T E O F M A I N E  
D E P A R T M E N T O F E D U C A T I O N  
A U G U S T A 04333

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## SCHEDULED PAYMENTS &amp; YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	34,373.53	35,404.78	0.00	0.00
August	34,373.53	35,404.78	0.00	0.00
September	34,373.53	35,404.78	0.00	0.00
October	34,373.53	35,404.78	0.00	0.00
November	34,373.53	35,404.78	0.00	0.00
December	34,373.53	35,404.79	0.00	0.00
Janurary	34,373.53	48,773.02	0.00	0.00
February	34,373.53	30,256.14	0.00	0.00
March	34,373.53	30,256.14	0.00	0.00
April	34,373.53	30,256.14	0.00	0.00
May	34,373.53	30,256.15	0.00	0.00
June	34,373.60	30,256.15	0.00	0.00
Total	412,482.43	412,482.43	0.00	0.00