

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 19

2005-06

519 - 519

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2004	84.5	54.5	139.0 (75%)	46.5 (25%)	185.5

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	5.0 (17:1)	3.4 (16:1)	3.1 (15:1)	=	11.5 /	20.0 =	.58 X	755,543 =	328,661	109,554
B. GUIDANCE	0.2 (350:1)	0.2 (350:1)	0.2 (250:1)	=	0.6 /	0.0 =	.60 X	0 =	12,018	4,006
C. LIBRARIANS	0.1 (800:1)	0.1 (800:1)	0.1 (800:1)	=	0.3 /	1.0 =	.30 X	49,408 =	11,117	3,705
D. HEALTH	0.1 (800:1)	0.1 (800:1)	0.1 (800:1)	=	0.3 /	0.0 =	.30 X	0 =	7,537	2,512
E. EDUCATION TECHS	0.8 (100:1)	0.5 (100:1)	0.2 (250:1)	=	1.5 /	3.6 =	.42 X	53,133 =	16,737	5,579
F. LIBRARY TECHS	0.2 (500:1)	0.1 (500:1)	0.1 (500:1)	=	0.4 /	0.0 =	.40 X	0 =	3,781	1,260
G. CLERICAL	0.4 (200:1)	0.3 (200:1)	0.2 (200:1)	=	0.9 /	4.0 =	.23 X	95,813 =	16,528	5,509
H. SCHOOL ADMIN.	0.3 (305:1)	0.2 (305:1)	0.1 (315:1)	=	0.6 /	1.0 =	.60 X	48,812 =	21,965	7,322

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	31	31	4,309	1,442
B. Supplies and Equipment	295	408	41,005	18,972
C. Professional Development	50	50	6,950	2,325
D. Instructional Leadership Support	20	20	2,780	930
E. Co- and Extra-Curricular Student	28	97	3,892	4,511
F. System Administration/Support	341	338	47,399	15,717
G. Operations & Maintenance	907	1,078	126,073	50,127

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	68,273	22,758
B. Education & Library Technicians	36.00%	7,386	2,462
C. Clerical	29.00%	4,793	1,598
D. School Administrators	14.00%	3,075	1,025

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.84)	-80,988	-26,997
16 Adjustment for Title I Revenues	-103,706	-34,568

17 TOTALS	549,584	199,748
18 E.P.S. RATES	3,954	4,296

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 19

2005-06

519 - 519

=====

A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2002	158.0	59.0	217.0		
	OCTOBER 2002	147.0	51.0	198.0		
	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		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	128.5 +	10.83	X	3,954.00	= 550,910.82
	9-12 PUPILS	48.5 +	2.33	X	4,296.00	= 218,365.68
	ADULT EDUC. COURSES AT .1	0.5		X	4,296.00	= 2,148.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	3,954.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	4,296.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .7452	95.8	X .15	X	3,954.00	= 56,818.98
	9-12 DISADVANTAGED @ .7452	36.1	X .15	X	4,296.00	= 23,262.84
	K-8 LIMITED ENGLISH PROF.	0.0	X .500	X	3,954.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .500	X	4,296.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	128.5		X	100.00	= 12,850.00
	9-12 STUDENT ASSESSMENT	48.5		X	100.00	= 4,850.00
	K-8 TECHNOLOGY RESOURCES	128.5		X	83.00	= 10,665.50
	9-12 TECHNOLOGY RESOURCES	48.5		X	252.00	= 12,222.00
	K-2 PUPILS	38.0	X .10	X	3,954.00	= 15,025.20
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 57,483.32
	OPERATING ALLOCATION					964,602.34
	OPERATING ALLOCATION WITH EPS TRANSITION AT 84.00 %					810,265.96
30	ADJUSTED TOTAL OPERATING ALLOCATION					810,265.96

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 19

2005-06

519 - 519

B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2003-04	0.00	X	101.80%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					279,032.69
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2003-04	42,696.52	X	101.80%	=	43,465.06
35	TRANSPORTATION - EPS ALLOCATION					68,844.03
36	TRANSPORTATION (BUS PURCHASES) FOR 2004-05					20,318.95
39	TOTAL OTHER SUBSIDIZABLE COSTS					411,660.73
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					1,221,926.69

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 2004-05					0.00
43A	APPROVED LEASE PURCHASES FOR 2004-05					0.00
44	INSURED VALUE FACTOR FOR 2003-04					0.00
47	TOTAL DEBT SERVICE ALLOCATION					0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)					1,221,926.69

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL.	2004 STATE	MILL	LOCAL	TOTAL	TOTAL	LOCAL	TOTAL	LOCAL
	YEAR PUPILS	VALUATION X	EXPECTATION =	CONTRIBUTION	OR	ALLOCATION	CONTRIBUTION	ALLOCATION	CONTRIBUTION
LUBEC	177.0	100.00%	89,750,000	8.26	741,335.00	1,221,926.69	741,335.00	100.00%	8.26M
TOTAL	177.0		89,750,000		741,335.00	1,221,926.69	741,335.00	100.00%	8.26M

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

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 19

2005-06

519 - 519

E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	1,221,926.69	741,335.00	480,591.69
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	1,221,926.69	741,335.00	480,591.69
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
58A TRANSITION ADJUSTMENT			270,455.49
58B TRANSITION ADJUSTMENT (ENROLLMENT LESS 1,000)			37,552.36
58C TRANSITION ADJUSTMENT (ENROLLMENT 1,000 OR MORE)			0.00
58D TRANSITION ADJUSTMENT (SMALL ADMINISTRATIVE UNIT)			19,249.00
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			807,848.54
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):		LOCAL SHARE % = 60.67%	STATE SHARE % = 39.33%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):		LOCAL SHARE % = 33.89%	STATE SHARE % = 66.11%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	1,376,263.07		