

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

LISBON

2011-12

242 - 030

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2010)	580	297	877	395	1,272
10 ATTENDING PUPILS (OCTOBER 2010)	607	290	897	444	1,341
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2010	593.5	293.5	887.0 ( 68%)	419.5 ( 32%)	1,306.5

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	34.9 (17:1)	18.3 (16:1)	28.0 (15:1)	=	81.2 /	83.0 =	=	.98 X	4166,612 =	=	2776,630	1306,650
B. GUIDANCE	1.7 (350:1)	0.8 (350:1)	1.7 (250:1)	=	4.2 /	3.0 =	=	1.40 X	156,045 =	=	148,555	69,908
C. LIBRARIANS	0.7 (800:1)	0.4 (800:1)	0.5 (800:1)	=	1.6 /	1.0 =	=	1.60 X	58,716 =	=	63,883	30,063
D. HEALTH	0.7 (800:1)	0.4 (800:1)	0.5 (800:1)	=	1.6 /	3.0 =	=	.53 X	134,589 =	=	48,506	22,826
E. EDUCATION TECHS	5.9 (100:1)	2.9 (100:1)	1.7 (250:1)	=	10.5 /	12.5 =	=	.84 X	226,654 =	=	129,465	60,924
F. LIBRARY TECHS	1.2 (500:1)	0.6 (500:1)	0.8 (500:1)	=	2.6 /	3.0 =	=	.87 X	60,714 =	=	35,918	16,903
G. CLERICAL	3.0 (200:1)	1.5 (200:1)	2.1 (200:1)	=	6.6 /	8.0 =	=	.83 X	249,487 =	=	140,810	66,264
H. SCHOOL ADMIN.	1.9 (305:1)	1.0 (305:1)	1.3 (315:1)	=	4.2 /	5.0 =	=	.84 X	386,846 =	=	220,967	103,984

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	37	37	32,819	15,522
B. Supplies and Equipment	342	473	303,354	198,424
C. Professional Development	58	58	51,446	24,331
D. Instructional Leadership Support	24	24	21,288	10,068
E. Co- and Extra-Curricular Student	34	113	30,158	47,404
F. System Administration/Support	218	218	193,366	91,451
G. Operations & Maintenance	1,002	1,191	888,774	499,625

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	577,139	271,595
B. Education & Library Technicians	36.00%	59,538	28,018
C. Clerical	29.00%	40,835	19,217
D. School Administrators	14.00%	30,935	14,558

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.98)	-86,120	-40,528
16 Adjustment for Title I Revenues	-127,876	-60,177

17 TOTALS	5580,389	2797,029
18 E.P.S. RATES	6,291	6,668

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## A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2008	912.0	418.0	1,330.0		
	OCTOBER 2008	897.0	434.0	1,331.0		
	APRIL 2009	889.0	411.0	1,300.0		
	OCTOBER 2009	890.0	394.0	1,284.0		
	APRIL 2010	880.0	390.0	1,270.0		
	OCTOBER 2010	899.0	437.0	1,336.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	889.5 +	5.00	X	6,291.00	= 5,627,299.50
	9-12 PUPILS	413.5 +	0.50	X	6,668.00	= 2,760,552.00
	ADULT EDUC. COURSES AT .1	12.9		X	6,668.00	= 86,017.20
	K-8 EQUIV. INSTR. PUPILS	0.000		X	6,291.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.750		X	6,668.00	= 5,001.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .4883	434.3	X .15	X	6,291.00	= 409,827.20
	9-12 DISADVANTAGED @ .4883	201.9	X .15	X	6,668.00	= 201,940.38
	K-8 LIMITED ENGLISH PROF.	5.0	X .700	X	6,291.00	= 22,018.50
	9-12 LIMITED ENGLISH PROF.	3.0	X .700	X	6,668.00	= 14,002.80
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	889.5		X	43.00	= 38,248.50
	9-12 STUDENT ASSESSMENT	413.5		X	43.00	= 17,780.50
	K-8 TECHNOLOGY RESOURCES	889.5		X	97.00	= 86,281.50
	9-12 TECHNOLOGY RESOURCES	413.5		X	293.00	= 121,155.50
	K-2 PUPILS	296.5	X .10	X	6,291.00	= 186,528.15
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					9,576,652.73
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					9,289,353.14
30	ADJUSTED TOTAL OPERATING ALLOCATION					9,289,353.14

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B. OTHER SUBSIDIZABLE COSTS

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31	GIFTED & TALENTED EXPENDITURES FOR 2009-10	153,382.28	X	101.60%	=	155,836.40
32	SPECIAL EDUCATION - EPS ALLOCATION					1,703,864.77
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2009-10	0.00	X	101.60%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					559,039.94
36	TRANSPORTATION (BUS PURCHASES) FOR 2010-11					21,687.34
39	TOTAL OTHER SUBSIDIZABLE COSTS					2,440,428.45
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					11,729,781.59

C. DEBT SERVICE ALLOCATIONS

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41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	LISBON				
		11/01/11 NEW ELEM SCHOOL	611,880.00	142,699.39	754,579.39
		05/01/12 NEW ELEM SCHOOL	0.00	174,887.61	174,887.61
42	TOTAL PRINCIPAL & INTEREST		611,880.00	317,587.00	929,467.00
43	APPROVED LEASES FOR 2010-11 - LISBON				0.00
43A	APPROVED LEASE PURCHASES FOR 2010-11 - LISBON				0.00
44	INSURED VALUE FACTOR FOR 2009-10 - LISBON				0.00
47	TOTAL DEBT SERVICE ALLOCATION				929,467.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				12,659,248.59

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION				TOTAL ALLOCATION	LOCAL CONTRIBUTION
LISBON	AVG. CAL. YEAR PUPILS	OPERATING ALLOCATION	DEBT ALLOCATION	TOWN ALLOCATION	
	1,303.0	12,659,248.59	0.00	12,659,248.59	
TOTAL	1,303.0			12,659,248.59	

LISBON	2010 STATE VALUATION	MILL EXPECTATION	TOWN CONTRIBUTION	OR	TOWN ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
	629,550,000	7.470	4,702,738.50		12,659,248.59	4,702,738.50	7.47M
TOTAL	629,550,000		4,702,738.50		12,659,248.59	4,702,738.50	7.47M

E. TOTALS AND ADJUSTMENTS				TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			12,659,248.59	4,702,738.50	7,956,510.09
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			12,659,248.59	4,702,738.50	7,956,510.09
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
59A	MINIMUM TEACHER SALARY ADJUSTMENT					0.00
59B	REGIONALIZATION AND EFFICIENCY ASSISTANCE					0.00
59E	LESS MAINECARE SEED					6,611.97
60	ADJUSTED STATE CONTRIBUTION					7,949,898.12
61	LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):			LOCAL SHARE % = 37.15%	STATE SHARE % = 62.85%	
62	ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):			LOCAL SHARE % = 37.20%	STATE SHARE % = 62.80%	
63	FYI: 100% E.P.S. TOTAL ALLOCATION			12,946,548.18		

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

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	585,035.92	585,586.92	0.00	0.00
August	585,035.92	585,586.92	0.00	0.00
September	585,035.92	585,586.92	0.00	0.00
October	585,035.92	585,586.92	0.00	0.00
November	585,035.92	585,586.92	754,579.39	754,579.39
December	585,035.92	585,586.92	0.00	0.00
Janurary	585,035.92	585,586.92	0.00	0.00
February	585,035.92	585,586.93	0.00	0.00
March	585,035.92	585,586.93	0.00	0.00
April	585,035.92	585,586.93	0.00	0.00
May	585,035.92	585,586.93	174,887.61	174,887.61
June	585,036.00	578,974.96	0.00	0.00
Total	7,020,431.12	7,020,431.12	929,467.00	929,467.00