

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

LISBON

2007-08

242 - 030

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2006)	625	360	985	449	1,434
10 ATTENDING PUPILS (OCTOBER 2006)	628	337	965	453	1,418
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2006	626.5	348.5	975.0 ( 68%)	451.0 ( 32%)	1,426.0

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	36.9 (17:1)	21.8 (16:1)	30.1 (15:1)	=	88.8 /	98.0 =	=	.91 X	4446,385 =	=	2751,423	1294,787
B. GUIDANCE	1.8 (350:1)	1.0 (350:1)	1.8 (250:1)	=	4.6 /	5.0 =	=	.92 X	248,003 =	=	155,151	73,012
C. LIBRARIANS	0.8 (800:1)	0.4 (800:1)	0.6 (800:1)	=	1.8 /	2.0 =	=	.90 X	97,965 =	=	59,955	28,214
D. HEALTH	0.8 (800:1)	0.4 (800:1)	0.6 (800:1)	=	1.8 /	4.0 =	=	.45 X	178,929 =	=	54,752	25,766
E. EDUCATION TECHS	6.3 (100:1)	3.5 (100:1)	1.8 (250:1)	=	11.6 /	13.0 =	=	.89 X	204,104 =	=	123,524	58,129
F. LIBRARY TECHS	1.3 (500:1)	0.7 (500:1)	0.9 (500:1)	=	2.9 /	2.0 =	=	1.45 X	34,516 =	=	34,033	16,015
G. CLERICAL	3.1 (200:1)	1.7 (200:1)	2.3 (200:1)	=	7.1 /	9.0 =	=	.79 X	255,987 =	=	137,516	64,714
H. SCHOOL ADMIN.	2.1 (305:1)	1.1 (305:1)	1.4 (315:1)	=	4.6 /	5.0 =	=	.92 X	361,453 =	=	226,125	106,412

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	33	33	32,175	14,883
B. Supplies and Equipment	311	430	303,225	193,930
C. Professional Development	52	52	50,700	23,452
D. Instructional Leadership Support	21	21	20,475	9,471
E. Co- and Extra-Curricular Student	30	102	29,250	46,002
F. System Administration/Support	359	356	350,025	160,556
G. Operations & Maintenance	956	1,136	932,100	512,336

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	574,043	270,138
B. Education & Library Technicians	36.00%	56,721	26,692
C. Clerical	29.00%	39,880	18,767
D. School Administrators	14.00%	31,658	14,898

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.98)	-85,539	-40,248
16 Adjustment for Title I Revenues	-138,250	-65,059

17 TOTALS	5738,941	2852,866
18 E.P.S. RATES	5,886	6,326

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## A. OPERATING COST ALLOCATIONS

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19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2004	968.0	436.0	1,404.0		
	OCTOBER 2004	950.0	478.0	1,428.0		
	APRIL 2005	961.0	447.0	1,408.0		
	OCTOBER 2005	987.0	468.0	1,455.0		
	APRIL 2006	989.0	442.0	1,431.0		
	OCTOBER 2006	968.0	443.0	1,411.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	978.5 +	0.00	X	5,886.00	= 5,759,451.00
	9-12 PUPILS	442.5 +	9.83	X	6,326.00	= 2,861,439.58
	ADULT EDUC. COURSES AT .1	4.5		X	6,326.00	= 28,467.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,886.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	1.125		X	6,326.00	= 7,116.75
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .4360	426.6	X .15	X	5,886.00	= 376,645.14
	9-12 DISADVANTAGED @ .4360	192.9	X .15	X	6,326.00	= 183,042.81
	K-8 LIMITED ENGLISH PROF.	2.0	X .500	X	5,886.00	= 5,886.00
	9-12 LIMITED ENGLISH PROF.	2.0	X .500	X	6,326.00	= 6,326.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	978.5		X	40.00	= 39,140.00
	9-12 STUDENT ASSESSMENT	442.5		X	40.00	= 17,700.00
	K-8 TECHNOLOGY RESOURCES	978.5		X	87.00	= 85,129.50
	9-12 TECHNOLOGY RESOURCES	442.5		X	265.00	= 117,262.50
	K-2 PUPILS	317.5	X .10	X	5,886.00	= 186,880.50
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					9,674,486.78
	OPERATING ALLOCATION WITH EPS TRANSITION AT 95.00 %					9,190,762.44
30	ADJUSTED TOTAL OPERATING ALLOCATION					9,190,762.44

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2005-06	101,226.49	X	102.90%	=	104,162.06
32	SPECIAL EDUCATION - EPS ALLOCATION					2,252,929.98
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2005-06	0.00	X	102.90%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					380,226.41
36	TRANSPORTATION (BUS PURCHASES) FOR 2006-07					88,823.90
39	TOTAL OTHER SUBSIDIZABLE COSTS					2,826,142.35
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					12,016,904.79

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST		
	11/01/07	NEW ELEM SCHOOL	611,880.00	245,850.34		857,730.34
	05/01/08	NEW ELEM SCHOOL	0.00	227,493.95		227,493.95
42	TOTAL PRINCIPAL & INTEREST		611,880.00	473,344.29		1,085,224.29
43	APPROVED LEASES FOR 2006-07					25,200.00
43A	APPROVED LEASE PURCHASES FOR 2006-07					0.00
44	INSURED VALUE FACTOR FOR 2005-06					0.00
47	TOTAL DEBT SERVICE ALLOCATION					1,110,424.29
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)					13,127,329.08

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL.	2006 STATE	MILL	LOCAL	TOTAL	LOCAL		
	YEAR PUPILS	VALUATION X	EXPECTATION =	CONTRIBUTION	OR ALLOCATION	CONTRIBUTION		
LISBON	1,421.0	100.00%	502,050,000	7.44	3,735,252.00	13,127,329.08	3,735,252.00	100.00% 7.44M
TOTAL	1,421.0		502,050,000		3,735,252.00	13,127,329.08	3,735,252.00	100.00% 7.44M

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  
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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
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49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	13,127,329.08	3,735,252.00	9,392,077.08
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	13,127,329.08	3,735,252.00	9,392,077.08
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			0.00
58G LIMITATION OF INCREASES ADJUSTMENT - 15%			0.00
59A MINIMUM TEACHER SALARY ADJUSTMENT			70.00
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			9,392,147.08
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 28.45%		STATE SHARE % = 71.55%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 28.45%		STATE SHARE % = 71.55%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	13,611,053.42		