

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 |

| | 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 |

| | 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 |

| | 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 |

Preliminary = Adjustments will be made to these subsidy printouts throughout FY12 – not comparable to previous year(s) finalized subsidy printouts.

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A. OPERATING COST ALLOCATIONS

| | | | | | | |
|----|---|--------------------------|--------------------------|---------|------------------|----------------|
| 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. YEAR PUPILS | DECLINING ENROLL. ADJ | X X | SAU 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

| | | | | | | |
|----|--|------------|---|---------|---|---------------|
| 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

| 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 |
|--|--|--|--|--|------------------|--------------------|
|--|--|--|--|--|------------------|--------------------|

| | AVG. CAL. YEAR PUPILS | 100.00% | OPERATING ALLOCATION | + | DEBT ALLOCATION | = | TOWN ALLOCATION |
|--------|-----------------------|---------|----------------------|---|-----------------|---|-----------------|
| LISBON | 1,303.0 | | 12,659,248.59 | | 0.00 | | 12,659,248.59 |
| TOTAL | 1,303.0 | | | | | | 12,659,248.59 |

| | 2010 STATE VALUATION | MILL EXPECTATION | TOWN CONTRIBUTION | OR | TOWN ALLOCATION | LOCAL CONTRIBUTION | STATE CONTRIBUTION |
|--------|----------------------|------------------|-------------------|----|-----------------|--------------------|--------------------|
| LISBON | 629,550,000 | 7.470 | 4,702,738.50 | | 12,659,248.59 | 4,702,738.50 | 100.00% 7.47M |
| TOTAL | 629,550,000 | | 4,702,738.50 | | 12,659,248.59 | 4,702,738.50 | 100.00% 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 | | |