

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

2008-09

242 - 030

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2007)	629	346	975	431	1,406
10 ATTENDING PUPILS (OCTOBER 2007)	576	346	922	455	1,377
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2007	602.5	346.0	948.5 (68%)	443.0 (32%)	1,391.5

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	35.4 (17:1)	21.6 (16:1)	29.5 (15:1)	=	86.5 /	98.0 =	=	.88 X	4478,315 =	=	2679,824	1261,093
B. GUIDANCE	1.7 (350:1)	1.0 (350:1)	1.8 (250:1)	=	4.5 /	6.0 =	=	.75 X	300,460 =	=	153,235	72,110
C. LIBRARIANS	0.8 (800:1)	0.4 (800:1)	0.6 (800:1)	=	1.8 /	2.0 =	=	.90 X	100,948 =	=	61,780	29,073
D. HEALTH	0.8 (800:1)	0.4 (800:1)	0.6 (800:1)	=	1.8 /	4.0 =	=	.45 X	189,522 =	=	57,994	27,291
E. EDUCATION TECHS	6.0 (100:1)	3.5 (100:1)	1.8 (250:1)	=	11.3 /	12.0 =	=	.94 X	195,498 =	=	124,962	58,806
F. LIBRARY TECHS	1.2 (500:1)	0.7 (500:1)	0.9 (500:1)	=	2.8 /	2.0 =	=	1.40 X	35,518 =	=	33,813	15,912
G. CLERICAL	3.0 (200:1)	1.7 (200:1)	2.2 (200:1)	=	6.9 /	9.0 =	=	.77 X	261,076 =	=	136,700	64,329
H. SCHOOL ADMIN.	2.0 (305:1)	1.1 (305:1)	1.4 (315:1)	=	4.5 /	5.0 =	=	.90 X	365,368 =	=	223,605	105,226

13 Other Support Costs (Per Pupil)	K-8	9-12		Elementary	Secondary
A. Substitute Teachers -1/2 Day	34	34		32,249	15,062
B. Supplies and Equipment	320	442		303,520	195,806
C. Professional Development	54	54		51,219	23,922
D. Instructional Leadership Support	22	22		20,867	9,746
E. Co- and Extra-Curricular Student	31	105		29,404	46,515
F. System Administration/Support	204	204		193,494	90,372
G. Operations & Maintenance	935	1,111		886,848	492,173

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	561,038	264,018
B. Education & Library Technicians	36.00%	57,159	26,898
C. Clerical	29.00%	39,643	18,655
D. School Administrators	14.00%	31,305	14,732

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.98)	-83,866	-39,464
16 Adjustment for Title I Revenues	-137,733	-64,815

17 TOTALS	5457,059	2727,459
18 E.P.S. RATES	5,753	6,157

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	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		
	APRIL 2007	981.0	418.0	1,399.0		
	OCTOBER 2007	929.0	438.0	1,367.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	955.0 +	14.16	X	5,753.00	= 5,575,577.48
	9-12 PUPILS	428.0 +	14.66	X	6,157.00	= 2,725,457.62
	ADULT EDUC. COURSES AT .1	4.3		X	6,157.00	= 26,475.10
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,753.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	1.125		X	6,157.00	= 6,926.63
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .3972	379.3	X .15	X	5,753.00	= 327,316.94
	9-12 DISADVANTAGED @ .3972	170.0	X .15	X	6,157.00	= 157,003.50
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	5,753.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	2.0	X .700	X	6,157.00	= 8,619.80
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	955.0		X	40.00	= 38,200.00
	9-12 STUDENT ASSESSMENT	428.0		X	40.00	= 17,120.00
	K-8 TECHNOLOGY RESOURCES	955.0		X	90.00	= 85,950.00
	9-12 TECHNOLOGY RESOURCES	428.0		X	273.00	= 116,844.00
	K-2 PUPILS	305.0	X .10	X	5,753.00	= 175,466.50
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					9,260,957.57
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					8,983,128.84
30	ADJUSTED TOTAL OPERATING ALLOCATION					8,983,128.84

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2006-07	140,184.28	X	102.90%	=	144,249.62
32	SPECIAL EDUCATION - EPS ALLOCATION					1,889,027.63
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2006-07	0.00	X	102.90%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					392,093.47
36	TRANSPORTATION (BUS PURCHASES) FOR 2007-08					82,646.25
39	TOTAL OTHER SUBSIDIZABLE COSTS					2,508,016.97
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					11,491,145.81

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	LISBON				
	11/01/08	NEW ELEM SCHOOL	611,880.00	227,493.95	839,373.95
	05/01/09	NEW ELEM SCHOOL	0.00	218,315.76	218,315.76
42	TOTAL PRINCIPAL & INTEREST		611,880.00	445,809.71	1,057,689.71
43	APPROVED LEASES FOR 2007-08 - LISBON				0.00
43A	APPROVED LEASE PURCHASES FOR 2007-08 - LISBON				0.00
44	INSURED VALUE FACTOR FOR 2006-07 - LISBON				0.00
47	TOTAL DEBT SERVICE ALLOCATION				1,057,689.71
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				12,548,835.52

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION	TOTAL ALLOCATION	LOCAL CONTRIBUTION	
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	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION
LISBON	1,383.0	100.00%	12,548,835.52		0.00		12,548,835.52
TOTAL	1,383.0						12,548,835.52

		2007 STATE VALUATION X	MILL EXPECTATION =	TOWN CONTRIBUTION	OR	TOWN ALLOCATION		
LISBON		560,450,000	6.790	3,805,455.50		12,548,835.52	3,805,455.50	100.00% 6.79M
TOTAL		560,450,000		3,805,455.50		12,548,835.52	3,805,455.50	100.00% 6.79M

E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
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49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	12,548,835.52	3,805,455.50	8,743,380.02
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	12,548,835.52	3,805,455.50	8,743,380.02
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

60 ADJUSTED STATE CONTRIBUTION			8,743,380.02
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61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 30.33%	STATE SHARE % = 69.67%	
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 30.33%	STATE SHARE % = 69.67%	

63 FYI: 100% E.P.S. TOTAL ALLOCATION			12,826,664.25
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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	640,474.19	651,683.19	0.00	0.00
August	640,474.19	651,683.19	0.00	0.00
September	640,474.19	651,683.19	0.00	0.00
October	640,474.19	651,683.19	0.00	0.00
November	640,474.19	651,683.19	839,373.95	839,373.95
December	640,474.19	651,683.19	0.00	0.00
Janurary	640,474.19	651,683.19	0.00	0.00
February	640,474.19	624,781.59	0.00	0.00
March	640,474.19	624,781.59	0.00	0.00
April	640,474.19	624,781.60	0.00	0.00
May	640,474.19	624,781.60	218,315.76	218,315.76
June	640,474.22	624,781.60	0.00	0.00
Total	7,685,690.31	7,685,690.31	1,057,689.71	1,057,689.71