

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

LISBON

2009-10

242 - 030

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2008)	568	337	905	438	1,343
10 ATTENDING PUPILS (OCTOBER 2008)	582	309	891	451	1,342
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2008	575.0	323.0	898.0 ( 67%)	444.5 ( 33%)	1,342.5

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	33.8 (17:1)	20.2 (16:1)	29.6 (15:1)	=	83.6 /	95.0 =	=	.88 X	4495,795 =	=	2650,721	1305,579
B. GUIDANCE	1.6 (350:1)	0.9 (350:1)	1.8 (250:1)	=	4.3 /	5.0 =	=	.86 X	270,875 =	=	156,079	76,874
C. LIBRARIANS	0.7 (800:1)	0.4 (800:1)	0.6 (800:1)	=	1.7 /	2.0 =	=	.85 X	103,876 =	=	59,158	29,137
D. HEALTH	0.7 (800:1)	0.4 (800:1)	0.6 (800:1)	=	1.7 /	2.0 =	=	.85 X	94,496 =	=	53,816	26,506
E. EDUCATION TECHS	5.8 (100:1)	3.2 (100:1)	1.8 (250:1)	=	10.8 /	10.0 =	=	1.08 X	169,910 =	=	122,947	60,556
F. LIBRARY TECHS	1.2 (500:1)	0.6 (500:1)	0.9 (500:1)	=	2.7 /	2.0 =	=	1.35 X	36,550 =	=	33,060	16,283
G. CLERICAL	2.9 (200:1)	1.6 (200:1)	2.2 (200:1)	=	6.7 /	9.0 =	=	.74 X	270,808 =	=	134,267	66,131
H. SCHOOL ADMIN.	1.9 (305:1)	1.1 (305:1)	1.4 (315:1)	=	4.4 /	5.0 =	=	.88 X	372,963 =	=	219,899	108,308

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	35	35	31,430	15,558
B. Supplies and Equipment	329	455	295,442	202,248
C. Professional Development	56	56	50,288	24,892
D. Instructional Leadership Support	23	23	20,654	10,224
E. Co- and Extra-Curricular Student	32	108	28,736	48,006
F. System Administration/Support	210	210	188,580	93,345
G. Operations & Maintenance	962	1,143	863,876	508,064

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	554,757	273,238
B. Education & Library Technicians	36.00%	56,163	27,662
C. Clerical	29.00%	38,937	19,178
D. School Administrators	14.00%	30,786	15,163

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.98)	-82,840	-40,803
16 Adjustment for Title I Revenues	-135,655	-66,815

17 TOTALS	5371,100	2819,333
18 E.P.S. RATES	5,981	6,343

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A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	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		
	APRIL 2008	912.0	418.0	1,330.0		
	OCTOBER 2008	897.0	434.0	1,331.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	904.5 +	41.50	X	5,981.00	= 5,658,026.00
	9-12 PUPILS	426.0 +	6.16	X	6,343.00	= 2,741,190.88
	ADULT EDUC. COURSES AT .1	2.8		X	6,343.00	= 17,760.40
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,981.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.750		X	6,343.00	= 4,757.25
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .4392	397.3	X .15	X	5,981.00	= 356,437.70
	9-12 DISADVANTAGED @ .4392	187.1	X .15	X	6,343.00	= 178,016.30
	K-8 LIMITED ENGLISH PROF.	1.0	X .700	X	5,981.00	= 4,186.70
	9-12 LIMITED ENGLISH PROF.	3.0	X .700	X	6,343.00	= 13,320.30
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	904.5		X	41.00	= 37,084.50
	9-12 STUDENT ASSESSMENT	426.0		X	41.00	= 17,466.00
	K-8 TECHNOLOGY RESOURCES	904.5		X	93.00	= 84,118.50
	9-12 TECHNOLOGY RESOURCES	426.0		X	281.00	= 119,706.00
	K-2 PUPILS	293.0	X .10	X	5,981.00	= 175,243.30
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					9,407,313.83
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					9,125,094.41
30	ADJUSTED TOTAL OPERATING ALLOCATION					9,125,094.41

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B. OTHER SUBSIDIZABLE COSTS

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31	GIFTED & TALENTED EXPENDITURES FOR 2007-08	151,866.00	X	102.90%	=	156,270.11
32	SPECIAL EDUCATION - EPS ALLOCATION					1,775,701.93
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2007-08	0.00	X	102.90%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					514,886.90
36	TRANSPORTATION (BUS PURCHASES) FOR 2008-09					84,022.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					2,530,880.94
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					11,655,975.35

C. DEBT SERVICE ALLOCATIONS

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41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	LISBON				
		11/01/09 NEW ELEM SCHOOL	611,880.00	218,315.76	830,195.76
		05/01/10 NEW ELEM SCHOOL	0.00	209,137.57	209,137.57
42	TOTAL PRINCIPAL & INTEREST		611,880.00	427,453.33	1,039,333.33
43	APPROVED LEASES FOR 2008-09 - LISBON				0.00
43A	APPROVED LEASE PURCHASES FOR 2008-09 - LISBON				0.00
44	INSURED VALUE FACTOR FOR 2007-08 - LISBON				0.00
47	TOTAL DEBT SERVICE ALLOCATION				1,039,333.33
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				12,695,308.68

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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	
	1,330.5	12,695,308.68	0.00	12,695,308.68	
TOTAL	1,330.5			12,695,308.68	

LISBON	2008 STATE VALUATION	MILL EXPECTATION	TOWN CONTRIBUTION	TOWN ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
	599,000,000	6.690	4,007,310.00	12,695,308.68	4,007,310.00	6.69M
TOTAL	599,000,000		4,007,310.00	12,695,308.68	4,007,310.00	6.69M

E. TOTALS AND ADJUSTMENTS			TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS		12,695,308.68	4,007,310.00	8,687,998.68
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS		12,695,308.68	4,007,310.00	8,687,998.68
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
59C	LESS AMOUNT TO BE PAID BY FEDERAL ARRA TITLE XIV STABILIZATION FUNDS				215,640.00
60	ADJUSTED STATE CONTRIBUTION				8,472,358.68
61	LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 31.57% STATE SHARE % = 68.43%				
62	ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 33.26% STATE SHARE % = 66.74%				
63	FYI: 100% E.P.S. TOTAL ALLOCATION		12,977,528.10		

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

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	619,418.77	635,392.11	0.00	0.00
August	619,418.77	635,392.11	0.00	0.00
September	619,418.77	635,392.11	0.00	0.00
October	619,418.77	635,392.11	0.00	0.00
November	619,418.77	635,392.11	830,195.76	830,195.76
December	619,418.77	635,392.11	0.00	0.00
Janurary	619,418.77	635,392.11	0.00	0.00
February	619,418.77	597,056.11	0.00	0.00
March	619,418.77	597,056.11	0.00	0.00
April	619,418.77	597,056.12	0.00	0.00
May	619,418.77	597,056.12	209,137.57	209,137.57
June	619,418.88	597,056.12	0.00	0.00
Total	7,433,025.35	7,433,025.35	1,039,333.33	1,039,333.33