

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

LISBON

2010-11

242 - 030

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2009)	578	306	884	426	1,310
10 ATTENDING PUPILS (OCTOBER 2009)	583	303	886	399	1,285
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2009	580.5	304.5	885.0 ( 68%)	412.5 ( 32%)	1,297.5

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	34.1 (17:1)	19.0 (16:1)	27.5 (15:1)	=	80.6 /	94.0 =	=	.86 X	4596,871 =	=	2688,250	1265,059
B. GUIDANCE	1.7 (350:1)	0.9 (350:1)	1.7 (250:1)	=	4.3 /	6.0 =	=	.72 X	318,162 =	=	155,772	73,305
C. LIBRARIANS	0.7 (800:1)	0.4 (800:1)	0.5 (800:1)	=	1.6 /	1.0 =	=	1.60 X	48,682 =	=	52,966	24,925
D. HEALTH	0.7 (800:1)	0.4 (800:1)	0.5 (800:1)	=	1.6 /	3.0 =	=	.53 X	137,217 =	=	49,453	23,272
E. EDUCATION TECHS	5.8 (100:1)	3.0 (100:1)	1.7 (250:1)	=	10.5 /	10.0 =	=	1.05 X	174,162 =	=	124,352	58,518
F. LIBRARY TECHS	1.2 (500:1)	0.6 (500:1)	0.8 (500:1)	=	2.6 /	2.0 =	=	1.30 X	37,464 =	=	33,118	15,585
G. CLERICAL	2.9 (200:1)	1.5 (200:1)	2.1 (200:1)	=	6.5 /	7.0 =	=	.93 X	214,280 =	=	135,510	63,770
H. SCHOOL ADMIN.	1.9 (305:1)	1.0 (305:1)	1.3 (315:1)	=	4.2 /	5.0 =	=	.84 X	380,750 =	=	217,484	102,346

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	36	36	31,860	14,850
B. Supplies and Equipment	337	466	298,245	192,225
C. Professional Development	57	57	50,445	23,513
D. Instructional Leadership Support	24	24	21,240	9,900
E. Co- and Extra-Curricular Student	33	111	29,205	45,788
F. System Administration/Support	215	215	190,275	88,688
G. Operations & Maintenance	986	1,172	872,610	483,450

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	559,824	263,447
B. Education & Library Technicians	36.00%	56,689	26,677
C. Clerical	29.00%	39,298	18,493
D. School Administrators	14.00%	30,448	14,328

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.98)	-83,500	-39,291
16 Adjustment for Title I Revenues	-157,683	-74,203

17 TOTALS	5395,860	2694,643
18 E.P.S. RATES	6,097	6,532

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## A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	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		
	APRIL 2009	889.0	411.0	1,300.0		
	OCTOBER 2009	890.0	394.0	1,284.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	889.5 +	26.83	X	6,097.00	= 5,586,864.01
	9-12 PUPILS	402.5 +	16.33	X	6,532.00	= 2,735,797.56
	ADULT EDUC. COURSES AT .1	12.0		X	6,532.00	= 78,384.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	6,097.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	6,532.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .4742	421.8	X .15	X	6,097.00	= 385,757.19
	9-12 DISADVANTAGED @ .4742	190.9	X .15	X	6,532.00	= 187,043.82
	K-8 LIMITED ENGLISH PROF.	2.0	X .700	X	6,097.00	= 8,535.80
	9-12 LIMITED ENGLISH PROF.	5.0	X .700	X	6,532.00	= 22,862.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	889.5		X	42.00	= 37,359.00
	9-12 STUDENT ASSESSMENT	402.5		X	42.00	= 16,905.00
	K-8 TECHNOLOGY RESOURCES	889.5		X	95.00	= 84,502.50
	9-12 TECHNOLOGY RESOURCES	402.5		X	288.00	= 115,920.00
	K-2 PUPILS	284.5	X .10	X	6,097.00	= 173,459.65
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					9,433,390.53
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					9,150,388.81
30	ADJUSTED TOTAL OPERATING ALLOCATION					9,150,388.81

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B. OTHER SUBSIDIZABLE COSTS

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31	GIFTED & TALENTED EXPENDITURES FOR 2008-09	150,804.25	X	102.50%	=	154,574.36
32	SPECIAL EDUCATION - EPS ALLOCATION					1,607,456.55
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2008-09	0.00	X	102.50%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					525,764.90
36	TRANSPORTATION (BUS PURCHASES) FOR 2009-10					93,551.33
39	TOTAL OTHER SUBSIDIZABLE COSTS					2,381,347.14
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					11,531,735.95

C. DEBT SERVICE ALLOCATIONS

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41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	LISBON				
		11/01/10 NEW ELEM SCHOOL	611,880.00	209,137.57	821,017.57
		05/01/11 NEW ELEM SCHOOL	0.00	0.00	0.00
42	TOTAL PRINCIPAL & INTEREST		611,880.00	209,137.57	821,017.57
43	APPROVED LEASES FOR 2009-10 - LISBON				0.00
43A	APPROVED LEASE PURCHASES FOR 2009-10 - LISBON				0.00
44	INSURED VALUE FACTOR FOR 2008-09 - LISBON				0.00
47	TOTAL DEBT SERVICE ALLOCATION				821,017.57
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				12,352,753.52

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL. YEAR PUPILS	100.00%	OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION	TOTAL ALLOCATION	LOCAL CONTRIBUTION
LISBON	1,292.0		12,352,753.52		0.00		12,352,753.52		
TOTAL	1,292.0						12,352,753.52		

	2009 STATE VALUATION	X	MILL EXPECTATION	=	TOWN CONTRIBUTION	OR	TOWN ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
LISBON	626,700,000		6.900		4,324,230.00		12,352,753.52	4,324,230.00	100.00%
TOTAL	626,700,000				4,324,230.00		12,352,753.52	4,324,230.00	100.00%

E. TOTALS AND ADJUSTMENTS

	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	12,352,753.52	4,324,230.00	8,028,523.52
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	12,352,753.52	4,324,230.00	8,028,523.52
51 PLUS AUDIT ADJUSTMENTS			96,739.71
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			317,110.20
60 ADJUSTED STATE CONTRIBUTION			7,808,153.03
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 35.01%	STATE SHARE % = 64.99%	
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 36.79%	STATE SHARE % = 63.21%	
63 FYI: 100% E.P.S. TOTAL ALLOCATION	12,635,755.24		

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	582,261.28	574,199.64	0.00	0.00
August	582,261.28	574,199.64	0.00	0.00
September	582,261.28	574,199.64	0.00	0.00
October	582,261.28	574,199.64	0.00	0.00
November	582,261.28	574,199.64	821,017.57	821,017.57
December	582,261.28	574,199.65	0.00	0.00
Janurary	582,261.28	574,199.65	0.00	0.00
February	582,261.28	638,692.74	0.00	0.00
March	582,261.28	582,261.30	0.00	0.00
April	582,261.28	582,261.30	0.00	0.00
May	582,261.28	582,261.31	0.00	0.00
June	582,261.38	582,261.31	0.00	0.00
Total	6,987,135.46	6,987,135.46	821,017.57	821,017.57