

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

LISBON

2005-06

242 - 030

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2004	600.5	355.5	956.0 (68%)	458.0 (32%)	1,414.0

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	35.3 (17:1)	22.2 (16:1)	30.5 (15:1)	=	88.0 /	98.6 =	.89 X	4172,654 =	2525,290	1188,372
B. GUIDANCE	1.7 (350:1)	1.0 (350:1)	1.8 (250:1)	=	4.5 /	7.0 =	.64 X	311,939 =	135,756	63,885
C. LIBRARIANS	0.8 (800:1)	0.4 (800:1)	0.6 (800:1)	=	1.8 /	2.0 =	.90 X	83,593 =	51,159	24,075
D. HEALTH	0.8 (800:1)	0.4 (800:1)	0.6 (800:1)	=	1.8 /	4.0 =	.45 X	163,499 =	50,031	23,544
E. EDUCATION TECHS	6.0 (100:1)	3.6 (100:1)	1.8 (250:1)	=	11.4 /	16.0 =	.71 X	247,270 =	119,382	56,180
F. LIBRARY TECHS	1.2 (500:1)	0.7 (500:1)	0.9 (500:1)	=	2.8 /	1.0 =	2.80 X	17,392 =	33,115	15,583
G. CLERICAL	3.0 (200:1)	1.8 (200:1)	2.3 (200:1)	=	7.1 /	7.0 =	1.01 X	168,755 =	115,901	54,542
H. SCHOOL ADMIN.	2.0 (305:1)	1.2 (305:1)	1.5 (315:1)	=	4.7 /	5.0 =	.94 X	326,717 =	208,838	98,276

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	31	31	29,636	14,198
B. Supplies and Equipment	295	408	282,020	186,864
C. Professional Development	50	50	47,800	22,900
D. Instructional Leadership Support	20	20	19,120	9,160
E. Co- and Extra-Curricular Student	28	97	26,768	44,426
F. System Administration/Support	341	338	325,996	154,804
G. Operations & Maintenance	907	1,078	867,092	493,724

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	524,825	246,976
B. Education & Library Technicians	36.00%	54,899	25,835
C. Clerical	29.00%	33,611	15,817
D. School Administrators	14.00%	29,237	13,759

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.98)	-78,233	-36,820
16 Adjustment for Title I Revenues	-179,698	-84,563

17 TOTALS	5222,544	2631,535
18 E.P.S. RATES	5,463	5,746

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A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2002	1,023.0	398.0	1,421.0		
	OCTOBER 2002	1,009.0	421.0	1,430.0		
	APRIL 2003	990.0	423.0	1,413.0		
	OCTOBER 2003	960.0	434.0	1,394.0		
	APRIL 2004	968.0	436.0	1,404.0		
	OCTOBER 2004	950.0	478.0	1,428.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X	SAU EPS RATES	
	K-8 PUPILS	959.0 +	24.33	X	5,463.00	= 5,371,931.79
	9-12 PUPILS	457.0 +	0.00	X	5,746.00	= 2,625,922.00
	ADULT EDUC. COURSES AT .1	4.5		X	5,746.00	= 25,857.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,463.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.250		X	5,746.00	= 1,436.50
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .3532	338.7	X .15	X	5,463.00	= 277,547.72
	9-12 DISADVANTAGED @ .3532	161.4	X .15	X	5,746.00	= 139,110.66
	K-8 LIMITED ENGLISH PROF.	5.0	X .500	X	5,463.00	= 13,657.50
	9-12 LIMITED ENGLISH PROF.	1.0	X .500	X	5,746.00	= 2,873.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	959.0		X	100.00	= 95,900.00
	9-12 STUDENT ASSESSMENT	457.0		X	100.00	= 45,700.00
	K-8 TECHNOLOGY RESOURCES	959.0		X	83.00	= 79,597.00
	9-12 TECHNOLOGY RESOURCES	457.0		X	252.00	= 115,164.00
	K-2 PUPILS	290.5	X .10	X	5,463.00	= 158,700.15
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					8,953,397.32
	OPERATING ALLOCATION WITH EPS TRANSITION AT 84.00 %					7,520,853.74
30	ADJUSTED TOTAL OPERATING ALLOCATION					7,520,853.74

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2003-04	64,887.39	X	101.80%	=	66,055.36
32	SPECIAL EDUCATION - EPS ALLOCATION					1,572,659.17
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2003-04	0.00	X	101.80%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					464,583.49
36	TRANSPORTATION (BUS PURCHASES) FOR 2004-05					72,820.54
39	TOTAL OTHER SUBSIDIZABLE COSTS					2,176,118.56
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					9,696,972.30

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	11/01/05	NEW ELEM SCHOOL	611,880.00	268,887.61	880,767.61
	05/01/06	NEW ELEM SCHOOL	0.00	259,709.41	259,709.41
42	TOTAL PRINCIPAL & INTEREST		611,880.00	528,597.02	1,140,477.02
43	APPROVED LEASES FOR 2004-05				25,200.00
43A	APPROVED LEASE PURCHASES FOR 2004-05				0.00
44	INSURED VALUE FACTOR FOR 2003-04				0.00
47	TOTAL DEBT SERVICE ALLOCATION				1,165,677.02
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				10,862,649.32

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL. YEAR PUPILS	2004 STATE VALUATION X	MILL EXPECTATION =	LOCAL CONTRIBUTION	TOTAL ALLOCATION OR	LOCAL CONTRIBUTION		
LISBON	1,416.0	100.00% 381,500,000	8.26	3,151,190.00	10,862,649.32	3,151,190.00	100.00%	8.26M
TOTAL	1,416.0	381,500,000		3,151,190.00	10,862,649.32	3,151,190.00	100.00%	8.26M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION

49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	10,862,649.32	3,151,190.00	7,711,459.32
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	10,862,649.32	3,151,190.00	7,711,459.32
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
58A TRANSITION ADJUSTMENT			0.00
58B TRANSITION ADJUSTMENT (ENROLLMENT LESS 1,000)			0.00
58C TRANSITION ADJUSTMENT (ENROLLMENT 1,000 OR MORE)			0.00
58D TRANSITION ADJUSTMENT (SMALL ADMINISTRATIVE UNIT)			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			7,711,459.32
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 29.01%		STATE SHARE % = 70.99%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 29.01%		STATE SHARE % = 70.99%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	12,295,192.90		