

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

LISBON

2006-07

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 2005	613.5	356.0	969.5 (68%)	460.5 (32%)	1,430.0

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	36.1 (17:1)	22.3 (16:1)	30.7 (15:1)	=	89.1 /	98.0 =	.91 X	4330,900 =	2679,961	1261,158
B. GUIDANCE	1.8 (350:1)	1.0 (350:1)	1.8 (250:1)	=	4.6 /	7.0 =	.66 X	316,010 =	141,826	66,741
C. LIBRARIANS	0.8 (800:1)	0.4 (800:1)	0.6 (800:1)	=	1.8 /	2.0 =	.90 X	88,835 =	54,367	25,585
D. HEALTH	0.8 (800:1)	0.4 (800:1)	0.6 (800:1)	=	1.8 /	4.0 =	.45 X	170,745 =	52,248	24,587
E. EDUCATION TECHS	6.1 (100:1)	3.6 (100:1)	1.8 (250:1)	=	11.5 /	12.0 =	.96 X	203,817 =	133,052	62,612
F. LIBRARY TECHS	1.2 (500:1)	0.7 (500:1)	0.9 (500:1)	=	2.8 /	1.0 =	2.80 X	17,935 =	34,148	16,070
G. CLERICAL	3.1 (200:1)	1.8 (200:1)	2.3 (200:1)	=	7.2 /	8.0 =	.90 X	202,080 =	123,673	58,199
H. SCHOOL ADMIN.	2.0 (305:1)	1.2 (305:1)	1.5 (315:1)	=	4.7 /	5.0 =	.94 X	342,138 =	218,695	102,915

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	32	32	31,024	14,736
B. Supplies and Equipment	302	418	292,789	192,489
C. Professional Development	51	51	49,445	23,486
D. Instructional Leadership Support	20	20	19,390	9,210
E. Co- and Extra-Curricular Student	29	99	28,116	45,590
F. System Administration/Support	349	346	338,356	159,333
G. Operations & Maintenance	929	1,104	900,666	508,392

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	556,396	261,833
B. Education & Library Technicians	36.00%	60,192	28,326
C. Clerical	29.00%	35,865	16,878
D. School Administrators	14.00%	30,617	14,408

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.98)	-83,041	-39,080
16 Adjustment for Title I Revenues	-148,085	-69,687

17 TOTALS	5549,699	2783,779
18 E.P.S. RATES	5,724	6,045

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A. OPERATING COST ALLOCATIONS

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19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	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		
	APRIL 2005	961.0	447.0	1,408.0		
	OCTOBER 2005	987.0	468.0	1,455.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	974.0 +	0.00	X	5,724.00	= 5,575,176.00
	9-12 PUPILS	457.5 +	0.00	X	6,045.00	= 2,765,587.50
	ADULT EDUC. COURSES AT .1	5.1		X	6,045.00	= 30,829.50
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,724.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	1.000		X	6,045.00	= 6,045.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .3675	357.9	X .15	X	5,724.00	= 307,292.94
	9-12 DISADVANTAGED @ .3675	168.1	X .15	X	6,045.00	= 152,424.68
	K-8 LIMITED ENGLISH PROF.	3.0	X .500	X	5,724.00	= 8,586.00
	9-12 LIMITED ENGLISH PROF.	3.0	X .500	X	6,045.00	= 9,067.50
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	974.0		X	79.00	= 76,946.00
	9-12 STUDENT ASSESSMENT	457.5		X	79.00	= 36,142.50
	K-8 TECHNOLOGY RESOURCES	974.0		X	85.00	= 82,790.00
	9-12 TECHNOLOGY RESOURCES	457.5		X	258.00	= 118,035.00
	K-2 PUPILS	305.5	X .10	X	5,724.00	= 174,868.20
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					9,343,790.82
	OPERATING ALLOCATION WITH EPS TRANSITION AT 90.00 %					8,409,411.73
30	ADJUSTED TOTAL OPERATING ALLOCATION					8,409,411.73

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2004-05	85,672.00	X	102.40%	=	87,728.13
32	SPECIAL EDUCATION - EPS ALLOCATION					1,757,384.29
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2004-05	0.00	X	102.40%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					330,096.29
36	TRANSPORTATION (BUS PURCHASES) FOR 2005-06					46,179.71
39	TOTAL OTHER SUBSIDIZABLE COSTS					2,221,388.42
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					10,630,800.15

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST		
		11/01/06 NEW ELEM SCHOOL	611,880.00	259,709.41		871,589.41
		05/01/07 NEW ELEM SCHOOL	0.00	245,850.34		245,850.34
42	TOTAL PRINCIPAL & INTEREST		611,880.00	505,559.75		1,117,439.75
43	APPROVED LEASES FOR 2005-06					25,200.00
43A	APPROVED LEASE PURCHASES FOR 2005-06					0.00
44	INSURED VALUE FACTOR FOR 2004-05					0.00
47	TOTAL DEBT SERVICE ALLOCATION					1,142,639.75
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)					11,773,439.90

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL. YEAR PUPILS	2005 STATE VALUATION	MILL EXPECTATION	LOCAL CONTRIBUTION	TOTAL ALLOCATION OR	LOCAL CONTRIBUTION			
LISBON	1,431.5	100.00%	438,750,000	7.60	3,334,500.00	11,773,439.90	3,334,500.00	100.00%	7.60M
TOTAL	1,431.5		438,750,000		3,334,500.00	11,773,439.90	3,334,500.00	100.00%	7.60M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	11,773,439.90	3,334,500.00	8,438,939.90
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	11,773,439.90	3,334,500.00	8,438,939.90
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
58E TRANSITION ADJUSTMENTS PER CHAPTER 519 PART AAAA-11 (TIER 2) AND AAAA-22 & 23			0.00
58F EPS TRANSITION ADJUSTMENT PER 20-A MRSa SECTION 15686 AND SUB-SEC. 2 TIER 1			0.00
59A MINIMUM TEACHER SALARY ADJUSTMENT			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			8,438,939.90
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 28.32% STATE SHARE % = 71.68%			
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 28.32% STATE SHARE % = 71.68%			
63 FYI: 100% E.P.S. TOTAL ALLOCATION	12,707,818.99		