

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

LISBON

2012-13

242 - 030

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2011)	605	293	898	439	1,337
10 ATTENDING PUPILS (OCTOBER 2011)	631	280	911	427	1,338
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2011	618.0	286.5	904.5 (68%)	433.0 (32%)	1,337.5

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	36.4 (17:1)	17.9 (16:1)	28.9 (15:1)	=	83.2 /	82.0 =	=	1.01 X	4076,628 =	=	2799,828	1317,566
B. GUIDANCE	1.8 (350:1)	0.8 (350:1)	1.7 (250:1)	=	4.3 /	3.0 =	=	1.43 X	175,829 =	=	170,976	80,459
C. LIBRARIANS	0.8 (800:1)	0.4 (800:1)	0.5 (800:1)	=	1.7 /	1.0 =	=	1.70 X	44,522 =	=	51,467	24,220
D. HEALTH	0.8 (800:1)	0.4 (800:1)	0.5 (800:1)	=	1.7 /	3.0 =	=	.57 X	136,071 =	=	52,741	24,819
E. EDUCATION TECHS	6.2 (100:1)	2.9 (100:1)	1.7 (250:1)	=	10.8 /	9.5 =	=	1.14 X	179,532 =	=	139,173	65,493
F. LIBRARY TECHS	1.2 (500:1)	0.6 (500:1)	0.9 (500:1)	=	2.7 /	2.0 =	=	1.35 X	41,027 =	=	37,662	17,724
G. CLERICAL	3.1 (200:1)	1.4 (200:1)	2.2 (200:1)	=	6.7 /	7.0 =	=	.96 X	219,344 =	=	143,188	67,382
H. SCHOOL ADMIN.	2.0 (305:1)	0.9 (305:1)	1.4 (315:1)	=	4.3 /	5.0 =	=	.86 X	391,100 =	=	228,715	107,631

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	37	37	33,467	16,021
B. Supplies and Equipment	346	478	312,957	206,974
C. Professional Development	59	59	53,366	25,547
D. Instructional Leadership Support	24	24	21,708	10,392
E. Co- and Extra-Curricular Student	34	114	30,753	49,362
F. System Administration/Support	220	220	198,990	95,260
G. Operations & Maintenance	1,013	1,204	916,259	521,332

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	584,252	274,942
B. Education & Library Technicians	36.00%	63,661	29,958
C. Clerical	29.00%	41,525	19,541
D. School Administrators	14.00%	32,020	15,068

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.98)	-73,144	-34,426
16 Adjustment for Title I Revenues	-157,285	-74,016

17 TOTALS	5682,278	2861,248
18 E.P.S. RATES	6,282	6,608

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A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2009	889.0	411.0	1,300.0		
	OCTOBER 2009	890.0	394.0	1,284.0		
	APRIL 2010	880.0	390.0	1,270.0		
	OCTOBER 2010	899.0	437.0	1,336.0		
	APRIL 2011	899.0	432.0	1,331.0		
	OCTOBER 2011	914.0	421.0	1,335.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	906.5 +	0.00	X	6,282.00	= 5,694,633.00
	9-12 PUPILS	426.5 +	0.00	X	6,608.00	= 2,818,312.00
	ADULT EDUC. COURSES AT .1	11.8		X	6,608.00	= 77,974.40
	K-8 EQUIV. INSTR. PUPILS	0.250		X	6,282.00	= 1,570.50
	9-12 EQUIV. INSTR. PUPILS	2.875		X	6,608.00	= 18,998.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .4726	428.4	X .15	X	6,282.00	= 403,681.32
	9-12 DISADVANTAGED @ .4726	201.6	X .15	X	6,608.00	= 199,825.92
	K-8 LIMITED ENGLISH PROF.	4.0	X .700	X	6,282.00	= 17,589.60
	9-12 LIMITED ENGLISH PROF.	4.0	X .700	X	6,608.00	= 18,502.40
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	906.5		X	43.00	= 38,979.50
	9-12 STUDENT ASSESSMENT	426.5		X	43.00	= 18,339.50
	K-8 TECHNOLOGY RESOURCES	906.5		X	98.00	= 88,837.00
	9-12 TECHNOLOGY RESOURCES	426.5		X	296.00	= 126,244.00
	K-2 PUPILS	332.5	X .10	X	6,282.00	= 208,876.50
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					9,732,363.64
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					9,440,392.73
30	ADJUSTED TOTAL OPERATING ALLOCATION					9,440,392.73

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2010-11	151,353.00	X	101.10%	=	153,017.88
32	SPECIAL EDUCATION - EPS ALLOCATION					1,717,088.96
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2010-11	0.00	X	101.10%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					565,189.38
36	TRANSPORTATION (BUS PURCHASES) FOR 2011-12					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					2,435,296.22
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					11,875,688.95

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	LISBON				
	11/01/12	NEW ELEM SCHOOL	611,880.00	150,860.83	762,740.83
	05/01/13	NEW ELEM SCHOOL	0.00	161,432.38	161,432.38
42	TOTAL PRINCIPAL & INTEREST		611,880.00	312,293.21	924,173.21
43	APPROVED LEASES FOR 2011-12 - LISBON				0.00
43A	APPROVED LEASE PURCHASES FOR 2011-12 - LISBON				0.00
44	INSURED VALUE FACTOR FOR 2010-11 - LISBON				0.00
47	TOTAL DEBT SERVICE ALLOCATION				924,173.21
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				12,799,862.16

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

					TOTAL ALLOCATION	LOCAL CONTRIBUTION
LISBON	AVG. CAL. YEAR PUPILS	100.00%	OPERATING ALLOCATION	+ DEBT ALLOCATION	= TOWN ALLOCATION	
	1,333.0		12,799,862.16	0.00	12,799,862.16	
TOTAL	1,333.0				12,799,862.16	

	2011 STATE VALUATION	MILL EXPECTATION	TOWN CONTRIBUTION	OR TOWN ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
LISBON	593,950,000	7.800	4,632,810.00	12,799,862.16	4,632,810.00	100.00% 7.80M
TOTAL	593,950,000		4,632,810.00	12,799,862.16	4,632,810.00	100.00% 7.80M

E. TOTALS AND ADJUSTMENTS

	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	12,799,862.16	4,632,810.00	8,167,052.16
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	12,799,862.16	4,632,810.00	8,167,052.16
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
59D BUS REFURBISHING ADJUSTMENT			0.00
59E LESS MAINECARE SEED - PRIVATE			47,953.81
59E LESS MAINECARE SEED - PUBLIC			10,118.83
60 ADJUSTED STATE CONTRIBUTION			8,108,979.52
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 36.19%	STATE SHARE % = 63.81%	
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 36.65%	STATE SHARE % = 63.35%	
63 FYI: 100% E.P.S. TOTAL ALLOCATION	13,091,833.07		