

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

LEWISTON

2008-09

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1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2007)	2,198	1,079	3,277	1,354	4,631
10 ATTENDING PUPILS (OCTOBER 2007)	2,250	1,043	3,293	1,443	4,736
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2007	2,224.0	1,061.0	3,285.0 ( 70%)	1,398.5 ( 30%)	4,683.5

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	130.8 (17:1)	66.3 (16:1)	93.2 (15:1)	=	290.3	291.5	=	1.00 X	12733,055	=	8913,139	3819,916
B. GUIDANCE	6.4 (350:1)	3.0 (350:1)	5.6 (250:1)	=	15.0	16.0	=	.94 X	834,977	=	549,415	235,463
C. LIBRARIANS	2.8 (800:1)	1.3 (800:1)	1.7 (800:1)	=	5.8	2.9	=	2.00 X	143,144	=	200,402	85,886
D. HEALTH	2.8 (800:1)	1.3 (800:1)	1.7 (800:1)	=	5.8	8.0	=	.73 X	374,092	=	191,161	81,926
E. EDUCATION TECHS	22.2 (100:1)	10.6 (100:1)	5.6 (250:1)	=	38.4	55.0	=	.70 X	944,441	=	462,776	198,333
F. LIBRARY TECHS	4.4 (500:1)	2.1 (500:1)	2.8 (500:1)	=	9.3	9.0	=	1.03 X	131,798	=	95,026	40,726
G. CLERICAL	11.1 (200:1)	5.3 (200:1)	7.0 (200:1)	=	23.4	19.0	=	1.23 X	533,126	=	459,022	196,723
H. SCHOOL ADMIN.	7.3 (305:1)	3.5 (305:1)	4.4 (315:1)	=	15.2	15.0	=	1.01 X	1145,699	=	810,009	347,147

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	34	34	111,690	47,549
B. Supplies and Equipment	320	442	1051,200	618,137
C. Professional Development	54	54	177,390	75,519
D. Instructional Leadership Support	22	22	72,270	30,767
E. Co- and Extra-Curricular Student	31	105	101,835	146,843
F. System Administration/Support	204	204	670,140	285,294
G. Operations & Maintenance	935	1,111	3071,475	1553,734

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	1872,282	802,406
B. Education & Library Technicians	36.00%	200,809	86,061
C. Clerical	29.00%	133,116	57,050
D. School Administrators	14.00%	113,401	48,601

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.98)	-282,244	-120,955
16 Adjustment for Title I Revenues	-1132,040	-485,160

17 TOTALS	17842,273	8151,965
18 E.P.S. RATES	5,431	5,829

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A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2005	3,222.0	1,310.0	4,532.0		
	OCTOBER 2005	3,257.0	1,408.0	4,665.0		
	APRIL 2006	3,298.0	1,346.0	4,644.0		
	OCTOBER 2006	3,286.0	1,415.0	4,701.0		
	APRIL 2007	3,329.0	1,381.0	4,710.0		
	OCTOBER 2007	3,338.0	1,465.0	4,803.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X	SAU EPS RATES	
	K-8 PUPILS	3,333.5 +	0.00	X	5,431.00	= 18,104,238.50
	9-12 PUPILS	1,423.0 +	0.00	X	5,829.00	= 8,294,667.00
	ADULT EDUC. COURSES AT .1	7.3		X	5,829.00	= 42,551.70
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,431.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	5,829.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .6351	2,117.1	X .15	X	5,431.00	= 1,724,695.52
	9-12 DISADVANTAGED @ .6351	903.7	X .15	X	5,829.00	= 790,150.10
	K-8 LIMITED ENGLISH PROF.	439.0	X .525	X	5,431.00	= 1,251,845.50
	9-12 LIMITED ENGLISH PROF.	154.0	X .525	X	5,829.00	= 471,274.65
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	3,333.5		X	40.00	= 133,340.00
	9-12 STUDENT ASSESSMENT	1,423.0		X	40.00	= 56,920.00
	K-8 TECHNOLOGY RESOURCES	3,333.5		X	90.00	= 300,015.00
	9-12 TECHNOLOGY RESOURCES	1,423.0		X	273.00	= 388,479.00
	K-2 PUPILS	1,203.5	X .10	X	5,431.00	= 653,620.85
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					32,211,797.82
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					31,245,443.88
30	ADJUSTED TOTAL OPERATING ALLOCATION					31,245,443.88

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B. OTHER SUBSIDIZABLE COSTS

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31	GIFTED & TALENTED EXPENDITURES FOR 2006-07	61,130.00	X	102.90%	=	62,902.77
32	SPECIAL EDUCATION - EPS ALLOCATION					8,249,125.20
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2006-07	2,822,516.16	X	102.90%	=	2,904,369.13
35	TRANSPORTATION - EPS ALLOCATION					1,472,446.18
36	TRANSPORTATION (BUS PURCHASES) FOR 2007-08					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					12,688,843.28
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					43,934,287.16

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C. DEBT SERVICE ALLOCATIONS

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41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	LEWISTON				
	11/01/08	NEW FARWELL SCHOOL	525,764.92	222,492.65	748,257.57
	05/01/09	NEW FARWELL SCHOOL	0.00	209,348.53	209,348.53
	06/15/09	GEIGER PRE_K TO GRADE 6 SCHOOL	0.00	450,206.94	450,206.94
42	TOTAL PRINCIPAL & INTEREST		525,764.92	882,048.12	1,407,813.04
43	APPROVED LEASES FOR 2007-08 - LEWISTON				40,512.00
43A	APPROVED LEASE PURCHASES FOR 2007-08 - LEWISTON				80,000.00
44	INSURED VALUE FACTOR FOR 2006-07 - LEWISTON				0.00
47	TOTAL DEBT SERVICE ALLOCATION				1,528,325.04
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				45,462,612.20

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION				TOTAL ALLOCATION	LOCAL CONTRIBUTION	
LEWISTON	AVG. CAL. YEAR PUPILS	OPERATING ALLOCATION	DEBT ALLOCATION	TOWN ALLOCATION		
	4,756.5 100.00%	45,462,612.20	0.00	45,462,612.20		
TOTAL	4,756.5			45,462,612.20		
LEWISTON	2007 STATE VALUATION X MILL EXPECTATION	TOWN CONTRIBUTION	TOWN ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION	
	2,266,700,000 6.790	15,390,893.00	45,462,612.20	15,390,893.00 100.00%	6.79M	
TOTAL	2,266,700,000	15,390,893.00	45,462,612.20	15,390,893.00 100.00%	6.79M	
E. TOTALS AND ADJUSTMENTS				TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			45,462,612.20	15,390,893.00	30,071,719.20
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			45,462,612.20	15,390,893.00	30,071,719.20
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
60	ADJUSTED STATE CONTRIBUTION					30,071,719.20
61	LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):			LOCAL SHARE % = 33.85%	STATE SHARE % = 66.15%	
62	ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):			LOCAL SHARE % = 33.85%	STATE SHARE % = 66.15%	
63	FYI: 100% E.P.S. TOTAL ALLOCATION			46,428,966.14		

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	2,388,658.84	2,433,992.84	0.00	0.00
August	2,388,658.84	2,433,992.84	0.00	0.00
September	2,388,658.84	0.00	0.00	0.00
October	2,388,658.84	4,867,985.68	0.00	0.00
November	2,388,658.84	2,433,992.85	748,257.57	748,257.57
December	2,388,658.84	2,433,992.85	0.00	0.00
Janurary	2,388,658.84	2,433,992.85	0.00	0.00
February	2,388,658.84	2,325,191.25	0.00	0.00
March	2,388,658.84	2,325,191.25	0.00	0.00
April	2,388,658.84	2,325,191.25	0.00	0.00
May	2,388,658.84	2,325,191.25	209,348.53	209,348.53
June	2,388,658.92	2,325,191.25	450,206.94	450,206.94
Total	28,663,906.16	28,663,906.16	1,407,813.04	1,407,813.04