

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

LEWISTON

2009-10

233 - 244

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2008)	2,249	1,045	3,294	1,345	4,639
10 ATTENDING PUPILS (OCTOBER 2008)	2,349	1,006	3,355	1,374	4,729
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2008	2,299.0	1,025.5	3,324.5 ( 71%)	1,359.5 ( 29%)	4,684.0

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	135.2 (17:1)	64.1 (16:1)	90.6 (15:1)	=	289.9	/	294.8	=	.98 X	13286,245	=	9244,569	3775,951
B. GUIDANCE	6.6 (350:1)	2.9 (350:1)	5.4 (250:1)	=	14.9	/	19.0	=	.78 X	975,337	=	540,142	220,621
C. LIBRARIANS	2.9 (800:1)	1.3 (800:1)	1.7 (800:1)	=	5.9	/	2.9	=	2.03 X	150,514	=	216,936	88,607
D. HEALTH	2.9 (800:1)	1.3 (800:1)	1.7 (800:1)	=	5.9	/	8.0	=	.74 X	382,618	=	201,027	82,110
E. EDUCATION TECHS	23.0 (100:1)	10.3 (100:1)	5.4 (250:1)	=	38.7	/	48.2	=	.80 X	854,897	=	485,582	198,336
F. LIBRARY TECHS	4.6 (500:1)	2.1 (500:1)	2.7 (500:1)	=	9.4	/	9.0	=	1.04 X	136,984	=	101,149	41,314
G. CLERICAL	11.5 (200:1)	5.1 (200:1)	6.8 (200:1)	=	23.4	/	21.0	=	1.11 X	593,035	=	467,371	190,898
H. SCHOOL ADMIN.	7.5 (305:1)	3.4 (305:1)	4.3 (315:1)	=	15.2	/	15.0	=	1.01 X	1172,172	=	840,565	343,329

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	35	35	116,358	47,583
B. Supplies and Equipment	329	455	1093,761	618,573
C. Professional Development	56	56	186,172	76,132
D. Instructional Leadership Support	23	23	76,464	31,269
E. Co- and Extra-Curricular Student	32	108	106,384	146,826
F. System Administration/Support	210	210	698,145	285,495
G. Operations & Maintenance	962	1,143	3198,169	1553,909

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	1938,508	791,785
B. Education & Library Technicians	36.00%	211,223	86,274
C. Clerical	29.00%	135,538	55,360
D. School Administrators	14.00%	117,679	48,066

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.98)	-292,332	-119,404
16 Adjustment for Title I Revenues	-1084,007	-442,763

17 TOTALS	18599,401	8120,269
18 E.P.S. RATES	5,595	5,973

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## A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	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		
	APRIL 2008	3,332.0	1,360.0	4,692.0		
	OCTOBER 2008	3,385.0	1,383.0	4,768.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	3,358.5 +	0.00	X	5,595.00	= 18,790,807.50
	9-12 PUPILS	1,371.5 +	20.16	X	5,973.00	= 8,312,385.18
	ADULT EDUC. COURSES AT .1	8.1		X	5,973.00	= 48,381.30
	K-8 EQUIV. INSTR. PUPILS	1.625		X	5,595.00	= 9,091.88
	9-12 EQUIV. INSTR. PUPILS	0.750		X	5,973.00	= 4,479.75
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .6428	2,158.8	X .15	X	5,595.00	= 1,811,772.90
	9-12 DISADVANTAGED @ .6428	881.6	X .15	X	5,973.00	= 789,869.52
	K-8 LIMITED ENGLISH PROF.	639.0	X .525	X	5,595.00	= 1,877,122.50
	9-12 LIMITED ENGLISH PROF.	165.0	X .525	X	5,973.00	= 517,440.99
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	3,358.5		X	41.00	= 137,698.50
	9-12 STUDENT ASSESSMENT	1,371.5		X	41.00	= 56,231.50
	K-8 TECHNOLOGY RESOURCES	3,358.5		X	93.00	= 312,340.50
	9-12 TECHNOLOGY RESOURCES	1,371.5		X	281.00	= 385,391.50
	K-2 PUPILS	1,247.5	X .10	X	5,595.00	= 697,976.25
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					33,750,989.77
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					32,738,460.07
30	ADJUSTED TOTAL OPERATING ALLOCATION					32,738,460.07

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B. OTHER SUBSIDIZABLE COSTS

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31	GIFTED & TALENTED EXPENDITURES FOR 2007-08	59,762.25	X	102.90%	=	61,495.36
32	SPECIAL EDUCATION - EPS ALLOCATION					9,170,786.31
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2007-08	3,000,206.58	X	102.90%	=	3,087,212.57
35	TRANSPORTATION - EPS ALLOCATION					1,753,615.50
36	TRANSPORTATION (BUS PURCHASES) FOR 2008-09					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					14,073,109.74
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					46,811,569.81

C. DEBT SERVICE ALLOCATIONS

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41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	LEWISTON				
	11/01/09	NEW FARWELL SCHOOL	524,819.30	209,348.53	734,167.83
	05/01/10	NEW FARWELL SCHOOL	0.00	198,852.14	198,852.14
	12/15/09	GEIGER PRE_K TO GRADE 6 SCHOOL	911,763.00	450,206.94	1,361,969.94
	06/15/10	GEIGER PRE_K TO GRADE 6 SCHOOL	0.00	427,412.87	427,412.87
42	TOTAL PRINCIPAL & INTEREST		1,436,582.30	1,285,820.48	2,722,402.78
43	APPROVED LEASES FOR 2008-09 - LEWISTON				40,512.00
43A	APPROVED LEASE PURCHASES FOR 2008-09 - LEWISTON				80,000.00
44	INSURED VALUE FACTOR FOR 2007-08 - LEWISTON				0.00
47	TOTAL DEBT SERVICE ALLOCATION				2,842,914.78
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				49,654,484.59

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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		
	4,730.0 100.00%	49,654,484.59	0.00	49,654,484.59		
TOTAL	4,730.0			49,654,484.59		
LEWISTON	2008 STATE VALUATION	MILL EXPECTATION	TOWN CONTRIBUTION	TOWN ALLOCATION		
	2,499,200,000	6.690	16,719,648.00	49,654,484.59	16,719,648.00 100.00% 6.69M	
TOTAL	2,499,200,000		16,719,648.00	49,654,484.59	16,719,648.00 100.00% 6.69M	
E. TOTALS AND ADJUSTMENTS				TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			49,654,484.59	16,719,648.00	32,934,836.59
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			49,654,484.59	16,719,648.00	32,934,836.59
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
59C	LESS AMOUNT TO BE PAID BY FEDERAL ARRA TITLE XIV STABILIZATION FUNDS					899,712.00
60	ADJUSTED STATE CONTRIBUTION					32,035,124.59
61	LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):			LOCAL SHARE % = 33.67%	STATE SHARE % = 66.33%	
62	ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):			LOCAL SHARE % = 35.48%	STATE SHARE % = 64.52%	
63	FYI: 100% E.P.S. TOTAL ALLOCATION			50,667,014.29		

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	2,442,726.81	2,509,372.15	0.00	0.00
August	2,442,726.81	2,509,372.15	0.00	0.00
September	2,442,726.81	2,509,372.15	0.00	0.00
October	2,442,726.81	2,509,372.15	0.00	0.00
November	2,442,726.81	2,509,372.15	734,167.83	734,167.83
December	2,442,726.81	2,509,372.15	1,361,969.94	1,361,969.94
Janurary	2,442,726.81	2,509,372.15	0.00	0.00
February	2,442,726.81	2,349,423.35	0.00	0.00
March	2,442,726.81	2,349,423.35	0.00	0.00
April	2,442,726.81	2,349,423.35	0.00	0.00
May	2,442,726.81	2,349,423.35	198,852.14	198,852.14
June	2,442,726.90	2,349,423.36	427,412.87	427,412.87
Total	29,312,721.81	29,312,721.81	2,722,402.78	2,722,402.78