

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

LEWISTON

2010-11

233 - 244

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2009)	2,341	999	3,340	1,342	4,682
10 ATTENDING PUPILS (OCTOBER 2009)	2,503	980	3,483	1,408	4,891
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2009	2,422.0	989.5	3,411.5 ( 71%)	1,375.0 ( 29%)	4,786.5

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	142.5 (17:1)	61.8 (16:1)	91.7 (15:1)	=	296.0 /	302.3 =		.98 X	14052,763 =		9777,913	3993,795
B. GUIDANCE	6.9 (350:1)	2.8 (350:1)	5.5 (250:1)	=	15.2 /	21.0 =		.72 X	1090,169 =		557,295	227,627
C. LIBRARIANS	3.0 (800:1)	1.2 (800:1)	1.7 (800:1)	=	5.9 /	2.9 =		2.03 X	154,276 =		222,358	90,822
D. HEALTH	3.0 (800:1)	1.2 (800:1)	1.7 (800:1)	=	5.9 /	8.0 =		.74 X	382,689 =		201,065	82,125
E. EDUCATION TECHS	24.2 (100:1)	9.9 (100:1)	5.5 (250:1)	=	39.6 /	63.9 =		.62 X	1148,506 =		505,573	206,501
F. LIBRARY TECHS	4.8 (500:1)	2.0 (500:1)	2.8 (500:1)	=	9.6 /	8.0 =		1.20 X	125,861 =		107,233	43,800
G. CLERICAL	12.1 (200:1)	4.9 (200:1)	6.9 (200:1)	=	23.9 /	21.0 =		1.14 X	607,617 =		491,805	200,878
H. SCHOOL ADMIN.	7.9 (305:1)	3.2 (305:1)	4.4 (315:1)	=	15.5 /	15.0 =		1.03 X	1194,553 =		873,577	356,813

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	36	36	122,814	49,500
B. Supplies and Equipment	337	466	1149,676	640,750
C. Professional Development	57	57	194,456	78,375
D. Instructional Leadership Support	24	24	81,876	33,000
E. Co- and Extra-Curricular Student	33	111	112,580	152,625
F. System Administration/Support	215	215	733,473	295,625
G. Operations & Maintenance	986	1,172	3363,739	1611,500

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	2044,140	834,930
B. Education & Library Technicians	36.00%	220,610	90,108
C. Clerical	29.00%	142,623	58,255
D. School Administrators	14.00%	122,301	49,954

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.98)	-307,786	-125,702
16 Adjustment for Title I Revenues	-820,729	-335,227

17 TOTALS	19896,591	8636,053
18 E.P.S. RATES	5,832	6,281

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## A. OPERATING COST ALLOCATIONS

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19 SUBSIDIZABLE PUPILS          K-8          9-12          TOTAL

    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
    APRIL 2009           3,377.0      1,355.0      4,732.0
    OCTOBER 2009         3,533.0      1,419.0      4,952.0

21 BASIC COUNTS                AVG. CAL.    DECLINING X    SAU
                                YEAR PUPILS  ENROLL. ADJ X    EPS RATES
K-8 PUPILS                    3,455.0 +    0.00 X          5,832.00    =    20,149,560.00
9-12 PUPILS                    1,387.0 +    6.83 X          6,281.00    =    8,754,646.23
ADULT EDUC. COURSES AT .1      27.3 X          6,281.00    =    171,471.30
K-8 EQUIV. INSTR. PUPILS       1.875 X          5,832.00    =    10,935.00
9-12 EQUIV. INSTR. PUPILS      1.500 X          6,281.00    =    9,421.50

WEIGHTED COUNTS                PUPILS      WEIGHTS X
K-8 DISADVANTAGED @ .6697     2,313.8 X .15 X          5,832.00    =    2,024,112.24
9-12 DISADVANTAGED @ .6697     928.9 X .15 X          6,281.00    =    875,163.14
K-8 LIMITED ENGLISH PROF.      732.0 X .525 X          5,832.00    =    2,241,237.60
9-12 LIMITED ENGLISH PROF.     199.0 X .525 X          6,281.00    =    656,238.88

TARGETED FUNDS                PUPILS      WEIGHTS X
K-8 STUDENT ASSESSMENT         3,455.0 X          42.00    =    145,110.00
9-12 STUDENT ASSESSMENT        1,387.0 X          42.00    =    58,254.00
K-8 TECHNOLOGY RESOURCES       3,455.0 X          95.00    =    328,225.00
9-12 TECHNOLOGY RESOURCES      1,387.0 X          288.00   =    399,456.00
K-2 PUPILS                     1,326.5 X .10 X          5,832.00   =    773,614.80

ISOLATED SMALL SCHOOL ADJUSTMENT
K-8 SMALL SCHOOL ADJUSTMENT    =    0.00
9-12 SMALL SCHOOL ADJUSTMENT   =    0.00

OPERATING ALLOCATION                                36,597,445.69
OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 % 35,499,522.31

30 ADJUSTED TOTAL OPERATING ALLOCATION                                35,499,522.31

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B. OTHER SUBSIDIZABLE COSTS

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31	GIFTED & TALENTED EXPENDITURES FOR 2008-09	81,937.20	X	102.50%	=	83,985.63
32	SPECIAL EDUCATION - EPS ALLOCATION					8,896,181.80
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2008-09	2,843,132.80	X	102.50%	=	2,914,211.12
35	TRANSPORTATION - EPS ALLOCATION					1,634,764.00
36	TRANSPORTATION (BUS PURCHASES) FOR 2009-10					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					13,529,142.55
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					49,028,664.86

C. DEBT SERVICE ALLOCATIONS

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41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	LEWISTON				
	11/01/10	NEW FARWELL SCHOOL	524,819.30	198,852.14	723,671.44
	05/01/11	NEW FARWELL SCHOOL	0.00	188,355.75	188,355.75
	12/15/10	GEIGER PRE_K TO GRADE 6 SCHOOL	911,763.00	427,412.87	1,339,175.87
	06/15/11	GEIGER PRE_K TO GRADE 6 SCHOOL	0.00	0.00	0.00
42	TOTAL PRINCIPAL & INTEREST		1,436,582.30	814,620.76	2,251,203.06
43	APPROVED LEASES FOR 2009-10 - LEWISTON				31,960.67
43A	APPROVED LEASE PURCHASES FOR 2009-10 - LEWISTON				80,000.00
44	INSURED VALUE FACTOR FOR 2008-09 - LEWISTON				0.00
47	TOTAL DEBT SERVICE ALLOCATION				2,363,163.73
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				51,391,828.59

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL. YEAR PUPILS	100.00%	OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION	TOTAL ALLOCATION	LOCAL CONTRIBUTION
LEWISTON	4,842.0		51,391,828.59		0.00		51,391,828.59		
TOTAL	4,842.0						51,391,828.59		

	2009 STATE VALUATION	X	MILL EXPECTATION	=	TOWN CONTRIBUTION	OR	TOWN ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
LEWISTON	2,581,550,000		6.900		17,812,695.00		51,391,828.59	17,812,695.00	100.00%
TOTAL	2,581,550,000				17,812,695.00		51,391,828.59	17,812,695.00	100.00%

E. TOTALS AND ADJUSTMENTS

	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	51,391,828.59	17,812,695.00	33,579,133.59
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	51,391,828.59	17,812,695.00	33,579,133.59
51 PLUS AUDIT ADJUSTMENTS			304,694.60
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			1,306,264.30
60 ADJUSTED STATE CONTRIBUTION			32,577,563.89
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 34.66%	STATE SHARE % = 65.34%	
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 36.61%	STATE SHARE % = 63.39%	
63 FYI: 100% E.P.S. TOTAL ALLOCATION	52,489,751.97		

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	2,527,196.73	2,501,805.51	0.00	0.00
August	2,527,196.73	2,501,805.52	0.00	0.00
September	2,527,196.73	2,501,805.52	0.00	0.00
October	2,527,196.73	2,501,805.52	0.00	0.00
November	2,527,196.73	2,628,761.58	723,671.44	723,671.44
December	2,527,196.73	2,527,196.74	1,339,175.87	1,339,175.87
Janurary	2,527,196.73	2,527,196.74	0.00	0.00
February	2,527,196.73	2,527,196.74	0.00	0.00
March	2,527,196.73	2,527,196.74	0.00	0.00
April	2,527,196.73	2,527,196.74	0.00	0.00
May	2,527,196.73	2,527,196.74	188,355.75	188,355.75
June	2,527,196.80	2,527,196.74	0.00	0.00
Total	30,326,360.83	30,326,360.83	2,251,203.06	2,251,203.06