

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

LEWISTON

2011-12

233 - 244

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2010)	2,519	977	3,496	1,328	4,824
10 ATTENDING PUPILS (OCTOBER 2010)	2,498	1,022	3,520	1,381	4,901
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2010	2,508.5	999.5	3,508.0 (72%)	1,354.5 (28%)	4,862.5

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	147.6 (17:1)	62.5 (16:1)	90.3 (15:1)	=	300.4	304.4	=	.99 X	14325,531	=	10211,239	3971,037
B. GUIDANCE	7.2 (350:1)	2.9 (350:1)	5.4 (250:1)	=	15.5	17.0	=	.91 X	924,143	=	605,498	235,472
C. LIBRARIANS	3.1 (800:1)	1.2 (800:1)	1.7 (800:1)	=	6.0	2.9	=	2.07 X	156,748	=	233,617	90,851
D. HEALTH	3.1 (800:1)	1.2 (800:1)	1.7 (800:1)	=	6.0	8.0	=	.75 X	385,919	=	208,396	81,043
E. EDUCATION TECHS	25.1 (100:1)	10.0 (100:1)	5.4 (250:1)	=	40.5	69.9	=	.58 X	1298,444	=	542,231	210,867
F. LIBRARY TECHS	5.0 (500:1)	2.0 (500:1)	2.7 (500:1)	=	9.7	6.9	=	1.41 X	109,630	=	111,296	43,282
G. CLERICAL	12.5 (200:1)	5.0 (200:1)	6.8 (200:1)	=	24.3	20.0	=	1.22 X	595,317	=	522,927	203,360
H. SCHOOL ADMIN.	8.2 (305:1)	3.3 (305:1)	4.3 (315:1)	=	15.8	15.0	=	1.05 X	1213,675	=	917,538	356,821

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	37	37	129,796	50,117
B. Supplies and Equipment	342	473	1199,736	640,679
C. Professional Development	58	58	203,464	78,561
D. Instructional Leadership Support	24	24	84,192	32,508
E. Co- and Extra-Curricular Student	34	113	119,272	153,059
F. System Administration/Support	218	218	764,744	295,281
G. Operations & Maintenance	1,002	1,191	3515,016	1613,210

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	2139,163	831,897
B. Education & Library Technicians	36.00%	235,270	91,494
C. Clerical	29.00%	151,649	58,974
D. School Administrators	14.00%	128,455	49,955

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.98)	-322,741	-125,503
16 Adjustment for Title I Revenues	-950,615	-369,683

17 TOTALS	20750,141	8593,280
18 E.P.S. RATES	5,915	6,344

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A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	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		
	APRIL 2010	3,540.0	1,336.0	4,876.0		
	OCTOBER 2010	3,572.0	1,386.0	4,958.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X	SAU EPS RATES	
	K-8 PUPILS	3,556.0 +	0.00	X	5,915.00	= 21,033,740.00
	9-12 PUPILS	1,361.0 +	12.16	X	6,344.00	= 8,711,327.04
	ADULT EDUC. COURSES AT .1	40.7		X	6,344.00	= 258,200.80
	K-8 EQUIV. INSTR. PUPILS	1.125		X	5,915.00	= 6,654.38
	9-12 EQUIV. INSTR. PUPILS	2.250		X	6,344.00	= 14,274.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .6604	2,348.4	X .15	X	5,915.00	= 2,083,617.90
	9-12 DISADVANTAGED @ .6604	898.8	X .15	X	6,344.00	= 855,298.08
	K-8 LIMITED ENGLISH PROF.	770.0	X .525	X	5,915.00	= 2,391,434.50
	9-12 LIMITED ENGLISH PROF.	199.0	X .525	X	6,344.00	= 662,821.12
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	3,556.0		X	43.00	= 152,908.00
	9-12 STUDENT ASSESSMENT	1,361.0		X	43.00	= 58,523.00
	K-8 TECHNOLOGY RESOURCES	3,556.0		X	97.00	= 344,932.00
	9-12 TECHNOLOGY RESOURCES	1,361.0		X	293.00	= 398,773.00
	K-2 PUPILS	1,414.5	X .10	X	5,915.00	= 836,676.75
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					37,809,180.57
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					36,674,905.15
30	ADJUSTED TOTAL OPERATING ALLOCATION					36,674,905.15

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2009-10	111,686.78	X	101.60%	=	113,473.77
32	SPECIAL EDUCATION - EPS ALLOCATION					9,442,210.89
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2009-10	2,710,773.31	X	101.60%	=	2,754,145.68
35	TRANSPORTATION - EPS ALLOCATION					2,105,839.62
36	TRANSPORTATION (BUS PURCHASES) FOR 2010-11					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					14,415,669.96
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					51,090,575.11

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	LEWISTON				
	11/01/11	NEW FARWELL SCHOOL	524,819.30	188,355.75	713,175.05
	05/01/12	NEW FARWELL SCHOOL	0.00	176,547.32	176,547.32
	12/15/11	GEIGER PRE_K TO GRADE 6 SCHOOL	911,763.00	363,946.72	1,275,709.72
	06/15/12	GEIGER PRE_K TO GRADE 6 SCHOOL	0.00	390,942.35	390,942.35
42	TOTAL PRINCIPAL & INTEREST		1,436,582.30	1,119,792.14	2,556,374.44
43	APPROVED LEASES FOR 2010-11 - LEWISTON				23,040.00
43A	APPROVED LEASE PURCHASES FOR 2010-11 - LEWISTON				80,000.00
44	INSURED VALUE FACTOR FOR 2009-10 - LEWISTON				0.00
47	TOTAL DEBT SERVICE ALLOCATION				2,659,414.44
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				53,749,989.55

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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		
	4,917.0	53,749,989.55	0.00	53,749,989.55		
TOTAL	4,917.0			53,749,989.55		
LEWISTON	2010 STATE VALUATION	MILL EXPECTATION	TOWN CONTRIBUTION	TOWN ALLOCATION		
	2,473,650,000	7.470	18,478,165.50	53,749,989.55	18,478,165.50	
TOTAL	2,473,650,000		18,478,165.50	53,749,989.55	18,478,165.50	
E. TOTALS AND ADJUSTMENTS				TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			53,749,989.55	18,478,165.50	35,271,824.05
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			53,749,989.55	18,478,165.50	35,271,824.05
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
59E	LESS MAINECARE SEED					76,437.05
60	ADJUSTED STATE CONTRIBUTION					35,195,387.00
61	LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):			LOCAL SHARE % = 34.38%	STATE SHARE % = 65.62%	
62	ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):			LOCAL SHARE % = 34.52%	STATE SHARE % = 65.48%	
63	FYI: 100% E.P.S. TOTAL ALLOCATION			54,884,264.97		

S T A T E O F M A I N E
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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	2,719,917.71	2,726,287.46	0.00	0.00
August	2,719,917.71	2,726,287.46	0.00	0.00
September	2,719,917.71	2,726,287.46	0.00	0.00
October	2,719,917.71	2,726,287.47	0.00	0.00
November	2,719,917.71	2,726,287.47	713,175.05	713,175.05
December	2,719,917.71	2,726,287.47	1,275,709.72	1,275,709.72
Janurary	2,719,917.71	2,726,287.47	0.00	0.00
February	2,719,917.71	2,726,287.47	0.00	0.00
March	2,719,917.71	2,726,287.47	0.00	0.00
April	2,719,917.71	2,726,287.47	0.00	0.00
May	2,719,917.71	2,726,287.47	176,547.32	176,547.32
June	2,719,917.75	2,649,850.42	390,942.35	390,942.35
Total	32,639,012.56	32,639,012.56	2,556,374.44	2,556,374.44