

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

LEWISTON

2012-13

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1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2011)	2,480	1,011	3,491	1,336	4,827
10 ATTENDING PUPILS (OCTOBER 2011)	2,612	1,063	3,675	1,338	5,013
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2011	2,546.0	1,037.0	3,583.0 ( 73%)	1,337.0 ( 27%)	4,920.0

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	149.8 (17:1)	64.8 (16:1)	89.1 (15:1)	=	303.7	/	313.9	=	.97 X	14820,813	=	10494,618	3881,571
B. GUIDANCE	7.3 (350:1)	3.0 (350:1)	5.3 (250:1)	=	15.6	/	22.0	=	.71 X	1083,035	=	561,337	207,618
C. LIBRARIANS	3.2 (800:1)	1.3 (800:1)	1.7 (800:1)	=	6.2	/	3.0	=	2.07 X	164,859	=	249,118	92,140
D. HEALTH	3.2 (800:1)	1.3 (800:1)	1.7 (800:1)	=	6.2	/	8.0	=	.78 X	408,701	=	232,715	86,072
E. EDUCATION TECHS	25.5 (100:1)	10.4 (100:1)	5.3 (250:1)	=	41.2	/	80.7	=	.51 X	1523,274	=	567,115	209,755
F. LIBRARY TECHS	5.1 (500:1)	2.1 (500:1)	2.7 (500:1)	=	9.9	/	6.0	=	1.65 X	100,659	=	121,244	44,843
G. CLERICAL	12.7 (200:1)	5.2 (200:1)	6.7 (200:1)	=	24.6	/	19.0	=	1.29 X	568,472	=	535,330	197,999
H. SCHOOL ADMIN.	8.3 (305:1)	3.4 (305:1)	4.2 (315:1)	=	15.9	/	16.0	=	.99 X	1302,876	=	941,588	348,259

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	37	37	132,571	49,469
B. Supplies and Equipment	346	478	1239,718	639,086
C. Professional Development	59	59	211,397	78,883
D. Instructional Leadership Support	24	24	85,992	32,088
E. Co- and Extra-Curricular Student	34	114	121,822	152,418
F. System Administration/Support	220	220	788,260	294,140
G. Operations & Maintenance	1,013	1,204	3629,579	1609,748

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	2192,180	810,806
B. Education & Library Technicians	36.00%	247,809	91,655
C. Clerical	29.00%	155,246	57,420
D. School Administrators	14.00%	131,822	48,756

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.98)	-276,712	-102,354
16 Adjustment for Title I Revenues	-1314,201	-486,074

17 TOTALS	21048,546	8344,296
18 E.P.S. RATES	5,875	6,241

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## A. OPERATING COST ALLOCATIONS

19 SUBSIDIZABLE PUPILS		K-8	9-12	TOTAL		
	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		
	APRIL 2011	3,545.0	1,340.0	4,885.0		
	OCTOBER 2011	3,720.0	1,345.0	5,065.0		
21 BASIC COUNTS		AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	3,632.5 +	0.00	X	5,875.00	= 21,340,937.50
	9-12 PUPILS	1,342.5 +	21.00	X	6,241.00	= 8,509,603.50
	ADULT EDUC. COURSES AT .1	25.3		X	6,241.00	= 157,897.30
	K-8 EQUIV. INSTR. PUPILS	1.750		X	5,875.00	= 10,281.25
	9-12 EQUIV. INSTR. PUPILS	2.125		X	6,241.00	= 13,262.13
WEIGHTED COUNTS		PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .6903	2,507.5	X .15	X	5,875.00	= 2,209,734.38
	9-12 DISADVANTAGED @ .6903	926.7	X .15	X	6,241.00	= 867,530.21
	K-8 LIMITED ENGLISH PROF.	855.0	X .525	X	5,875.00	= 2,637,287.50
	9-12 LIMITED ENGLISH PROF.	206.0	X .525	X	6,241.00	= 674,964.15
TARGETED FUNDS		PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	3,632.5		X	43.00	= 156,197.50
	9-12 STUDENT ASSESSMENT	1,342.5		X	43.00	= 57,727.50
	K-8 TECHNOLOGY RESOURCES	3,632.5		X	98.00	= 355,985.00
	9-12 TECHNOLOGY RESOURCES	1,342.5		X	296.00	= 397,380.00
	K-2 PUPILS	1,472.5	X .10	X	5,875.00	= 865,093.75
ISOLATED SMALL SCHOOL ADJUSTMENT						
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
OPERATING ALLOCATION						38,253,881.67
OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %						37,106,265.21
30 ADJUSTED TOTAL OPERATING ALLOCATION						37,106,265.21

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B. OTHER SUBSIDIZABLE COSTS

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31	GIFTED & TALENTED EXPENDITURES FOR 2010-11	115,499.00	X	101.10%	=	116,769.49
32	SPECIAL EDUCATION - EPS ALLOCATION					9,866,350.37
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2010-11	2,654,843.97	X	101.10%	=	2,684,047.25
35	TRANSPORTATION - EPS ALLOCATION					2,046,036.96
36	TRANSPORTATION (BUS PURCHASES) FOR 2011-12					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					14,713,204.07
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					51,819,469.28

C. DEBT SERVICE ALLOCATIONS

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41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	LEWISTON				
	11/01/12	NEW FARWELL SCHOOL	524,819.30	176,547.32	701,366.62
	05/01/13	NEW FARWELL SCHOOL	0.00	164,738.89	164,738.89
	12/15/12	GEIGER PRE_K TO GRADE 6 SCHOOL	911,763.00	390,942.35	1,302,705.35
	06/15/13	GEIGER PRE_K TO GRADE 6 SCHOOL	0.00	368,148.28	368,148.28
42	TOTAL PRINCIPAL & INTEREST		1,436,582.30	1,100,376.84	2,536,959.14
43	APPROVED LEASES FOR 2011-12 - LEWISTON				0.00
43A	APPROVED LEASE PURCHASES FOR 2011-12 - LEWISTON				80,000.00
44	INSURED VALUE FACTOR FOR 2010-11 - LEWISTON				0.00
47	TOTAL DEBT SERVICE ALLOCATION				2,616,959.14
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				54,436,428.42

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION	TOTAL ALLOCATION	LOCAL CONTRIBUTION			
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	AVG. CAL. YEAR PUPILS	100.00%	OPERATING ALLOCATION	+ DEBT ALLOCATION	= TOWN ALLOCATION
LEWISTON	4,975.0		54,436,428.42	0.00	54,436,428.42
TOTAL	4,975.0				54,436,428.42
	2011 STATE VALUATION X	MILL EXPECTATION	= TOWN CONTRIBUTION	OR	TOWN ALLOCATION
LEWISTON	2,334,250,000	7.800	18,207,150.00		54,436,428.42
TOTAL	2,334,250,000		18,207,150.00		54,436,428.42
E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION		
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49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	54,436,428.42	18,207,150.00	36,229,278.42	
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	54,436,428.42	18,207,150.00	36,229,278.42	
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			1,220,999.79	
59E	LESS MAINECARE SEED - PUBLIC			2,922.07	
60	A D J U S T E D S T A T E C O N T R I B U T I O N			35,005,356.56	
61	LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):				LOCAL SHARE % = 33.45% STATE SHARE % = 66.55%
62	ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):				LOCAL SHARE % = 35.69% STATE SHARE % = 64.31%
63	FYI: 100% E.P.S. TOTAL ALLOCATION			55,584,044.88	