

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

LOWELL

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)	0	0	0	0	0
10 ATTENDING PUPILS (OCTOBER 2007)	0	0	0	0	0
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2007	0.0	0.0	0.0 (0%)	0.0 (0%)	0.0

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	0.0 (17:1)	0.0 (16:1)	0.0 (15:1)	=	0.0 /	0.0 =	=	.00 X	0 =	=	0	0
B. GUIDANCE	0.0 (350:1)	0.0 (350:1)	0.0 (250:1)	=	0.0 /	0.0 =	=	.00 X	0 =	=	0	0
C. LIBRARIANS	0.0 (800:1)	0.0 (800:1)	0.0 (800:1)	=	0.0 /	0.0 =	=	.00 X	0 =	=	0	0
D. HEALTH	0.0 (800:1)	0.0 (800:1)	0.0 (800:1)	=	0.0 /	0.0 =	=	.00 X	0 =	=	0	0
E. EDUCATION TECHS	0.0 (100:1)	0.0 (100:1)	0.0 (250:1)	=	0.0 /	0.0 =	=	.00 X	0 =	=	0	0
F. LIBRARY TECHS	0.0 (500:1)	0.0 (500:1)	0.0 (500:1)	=	0.0 /	0.0 =	=	.00 X	0 =	=	0	0
G. CLERICAL	0.0 (200:1)	0.0 (200:1)	0.0 (200:1)	=	0.0 /	0.0 =	=	.00 X	0 =	=	0	0
H. SCHOOL ADMIN.	0.0 (305:1)	0.0 (305:1)	0.0 (315:1)	=	0.0 /	0.0 =	=	.00 X	0 =	=	0	0

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	34	34	0	0
B. Supplies and Equipment	320	442	0	0
C. Professional Development	54	54	0	0
D. Instructional Leadership Support	22	22	0	0
E. Co- and Extra-Curricular Student	31	105	0	0
F. System Administration/Support	204	204	0	0
G. Operations & Maintenance	935	1,111	0	0

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	0	0
B. Education & Library Technicians	36.00%	0	0
C. Clerical	29.00%	0	0
D. School Administrators	14.00%	0	0

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.86)	0	0
16 Adjustment for Title I Revenues	0	0

17 TOTALS	0	0
18 E.P.S. RATES	4,941	5,305

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2005	24.0	9.0	33.0		
	OCTOBER 2005	16.0	17.0	33.0		
	APRIL 2006	15.0	13.0	28.0		
	OCTOBER 2006	19.0	9.0	28.0		
	APRIL 2007	20.0	8.0	28.0		
	OCTOBER 2007	28.0	8.0	36.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	24.0 +	0.00	X	4,941.00	= 118,584.00
	9-12 PUPILS	8.0 +	0.00	X	5,305.00	= 42,440.00
	ADULT EDUC. COURSES AT .1	0.0		X	5,305.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	4,941.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	5,305.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .3214	7.7	X .15	X	4,941.00	= 5,706.86
	9-12 DISADVANTAGED @ .3214	2.6	X .15	X	5,305.00	= 2,068.95
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	4,941.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	5,305.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	24.0		X	40.00	= 960.00
	9-12 STUDENT ASSESSMENT	8.0		X	40.00	= 320.00
	K-8 TECHNOLOGY RESOURCES	24.0		X	90.00	= 2,160.00
	9-12 TECHNOLOGY RESOURCES	8.0		X	273.00	= 2,184.00
	K-2 PUPILS	9.5	X .10	X	4,941.00	= 4,693.95
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					179,117.76
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					173,744.22
30	ADJUSTED TOTAL OPERATING ALLOCATION					173,744.22

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2006-07	0.00	X	102.90%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					44,212.43
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2006-07	12,757.14	X	102.90%	=	13,127.10
35	TRANSPORTATION - EPS ALLOCATION					19,937.04
36	TRANSPORTATION (BUS PURCHASES) FOR 2007-08					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					77,276.57
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					251,020.79

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	LOWELL				
		11/01/08 SHARE OF SAD 31 NEW K-5 SCH	11,481.75	1,822.73	13,304.48
		05/01/09 SHARE OF SAD 31 NEW K-5 SCH	0.00	1,458.18	1,458.18
42	TOTAL PRINCIPAL & INTEREST		11,481.75	3,280.91	14,762.66
43	APPROVED LEASES FOR 2007-08 - LOWELL				0.00
43A	APPROVED LEASE PURCHASES FOR 2007-08 - LOWELL				0.00
44	INSURED VALUE FACTOR FOR 2006-07 - LOWELL				0.00
47	TOTAL DEBT SERVICE ALLOCATION				14,762.66
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				265,783.45

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL. YEAR PUPILS	OPERATING ALLOCATION	DEBT ALLOCATION	TOWN ALLOCATION	TOTAL ALLOCATION	LOCAL CONTRIBUTION
LOWELL	32.0 100.00%	265,783.45	0.00	265,783.45		
TOTAL	32.0			265,783.45		

	2007 STATE VALUATION	MILL EXPECTATION	TOWN CONTRIBUTION	TOWN ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
LOWELL	37,650,000	6.790	255,643.50	265,783.45	255,643.50	100.00% 6.79M
TOTAL	37,650,000		255,643.50	265,783.45	255,643.50	100.00% 6.79M

E. TOTALS AND ADJUSTMENTS

	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	265,783.45	255,643.50	10,139.95
49B ADJUSTMENT FOR 45% OF SPECIAL EDUCATION COSTS		9,755.64-	9,755.64
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	265,783.45	245,887.86	19,895.59
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
60 ADJUSTED STATE CONTRIBUTION			19,895.59
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 96.18%	STATE SHARE % = 3.82%	
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 92.51%	STATE SHARE % = 7.49%	
63 FYI: 100% E.P.S. TOTAL ALLOCATION	271,156.99		

F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN

TOTAL ALLOCATION	LOCAL CONTRIBUTION	PERCENT	MILLS
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***** WARRANT ARTICLE *****

LOWELL	265,783.45	245,887.86	100.00%	6.53
TOTAL	265,783.45	245,887.86	100.00%	6.53

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 & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	427.74	611.96	0.00	0.00
August	427.74	611.96	0.00	0.00
September	427.74	611.96	0.00	0.00
October	427.74	611.96	0.00	0.00
November	427.74	611.96	13,304.48	13,304.48
December	427.74	611.96	0.00	0.00
Janurary	427.74	611.96	0.00	0.00
February	427.74	169.84	0.00	0.00
March	427.74	169.84	0.00	0.00
April	427.74	169.84	0.00	0.00
May	427.74	169.84	1,458.18	1,458.18
June	427.79	169.85	0.00	0.00
Total	5,132.93	5,132.93	14,762.66	14,762.66