

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

LOWELL

2011-12

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1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2010)	0	0	0	0	0
10 ATTENDING PUPILS (OCTOBER 2010)	0	0	0	0	0
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2010	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	0
B. GUIDANCE	0.0 (350:1)	0.0 (350:1)	0.0 (250:1)	=	0.0 /	0.0 =	.00 X	0 =		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	0
D. HEALTH	0.0 (800:1)	0.0 (800:1)	0.0 (800:1)	=	0.0 /	0.0 =	.00 X	0 =		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	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	0
G. CLERICAL	0.0 (200:1)	0.0 (200:1)	0.0 (200:1)	=	0.0 /	0.0 =	.00 X	0 =		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	0

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	37	37	0	0
B. Supplies and Equipment	342	473	0	0
C. Professional Development	58	58	0	0
D. Instructional Leadership Support	24	24	0	0
E. Co- and Extra-Curricular Student	34	113	0	0
F. System Administration/Support	218	218	0	0
G. Operations & Maintenance	1,002	1,191	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	5,228	5,753

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A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2008	24.0	8.0	32.0		
	OCTOBER 2008	20.0	5.0	25.0		
	APRIL 2009	20.0	6.0	26.0		
	OCTOBER 2009	28.0	6.0	34.0		
	APRIL 2010	24.0	6.0	30.0		
	OCTOBER 2010	27.0	13.0	40.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	25.5 +	0.00	X	5,228.00	= 133,314.00
	9-12 PUPILS	9.5 +	0.00	X	5,753.00	= 54,653.50
	ADULT EDUC. COURSES AT .1	0.0		X	5,753.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.250		X	5,228.00	= 1,307.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	5,753.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .3704	9.4	X .15	X	5,228.00	= 7,371.48
	9-12 DISADVANTAGED @ .3704	3.5	X .15	X	5,753.00	= 3,020.33
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	5,228.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	5,753.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	25.5		X	43.00	= 1,096.50
	9-12 STUDENT ASSESSMENT	9.5		X	43.00	= 408.50
	K-8 TECHNOLOGY RESOURCES	25.5		X	97.00	= 2,473.50
	9-12 TECHNOLOGY RESOURCES	9.5		X	293.00	= 2,783.50
	K-2 PUPILS	9.5	X .10	X	5,228.00	= 4,966.60
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					211,394.91
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					205,053.06
30	ADJUSTED TOTAL OPERATING ALLOCATION					205,053.06

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2009-10	0.00	X	101.60%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					86,115.54
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2009-10	12,805.02	X	101.60%	=	13,009.90
35	TRANSPORTATION - EPS ALLOCATION					17,512.05
36	TRANSPORTATION (BUS PURCHASES) FOR 2010-11					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					116,637.49
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					321,690.55

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	LOWELL				
	11/01/11	SHARE OF SAD 31 NEW K-5 SCH	11,481.75	729.09	12,210.84
	05/01/12	SHARE OF SAD 31 NEW K-5 SCH	0.00	364.55	364.55
42	TOTAL PRINCIPAL & INTEREST		11,481.75	1,093.64	12,575.39
43	APPROVED LEASES FOR 2010-11 - LOWELL				0.00
43A	APPROVED LEASE PURCHASES FOR 2010-11 - LOWELL				0.00
44	INSURED VALUE FACTOR FOR 2009-10 - LOWELL				0.00
47	TOTAL DEBT SERVICE ALLOCATION				12,575.39
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				334,265.94

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	35.0 100.00%	334,265.94	0.00	334,265.94		
TOTAL	35.0			334,265.94		

	2010 STATE VALUATION X	MILL EXPECTATION	TOWN CONTRIBUTION	OR	TOWN ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
LOWELL	46,150,000	7.500	346,125.00		334,265.94	334,265.94	100.00% 7.24M
TOTAL	46,150,000		346,125.00		334,265.94	334,265.94	100.00% 7.24M
NON-CONFORMING UNIT ADJUSTMENT, 2% OF LOCAL CONTRIBUTION						6,685.32	
NON-CONFORMING UNIT ADJUSTMENT, ONE HALF SYSTEM ADMIN.						4,156.72	
TOTAL LOCAL CONTRIBUTION FOR NON-CONFORMING UNIT						334,265.94	100.00% 7.24M

E. TOTALS AND ADJUSTMENTS

	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	334,265.94	334,265.94	0.00
49B ADJUSTMENT FOR 30% OF SPECIAL EDUCATION COSTS X NON-CONFORMING UNIT ADJ. @ .50		12,917.33-	12,917.33
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	334,265.94	321,348.61	12,917.33
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			0.00
60 ADJUSTED STATE CONTRIBUTION			12,917.33
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 100.00% STATE SHARE % = 0.00%			
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 96.14% STATE SHARE % = 3.86%			
63 FYI: 100% E.P.S. TOTAL ALLOCATION	340,607.79		

***** WARRANT ARTICLE *****

F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN	TOTAL ALLOCATION	LOCAL CONTRIBUTION	PERCENT	MILLS
LOWELL	334,265.94	321,348.61	100.00%	6.96
TOTAL	334,265.94	321,348.61	100.00%	6.96

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	28.49	28.49	0.00	0.00
August	28.49	28.49	0.00	0.00
September	28.49	28.49	0.00	0.00
October	28.49	28.49	0.00	0.00
November	28.49	28.49	12,210.84	12,210.84
December	28.49	28.49	0.00	0.00
Janurary	28.49	28.50	0.00	0.00
February	28.49	28.50	0.00	0.00
March	28.49	28.50	0.00	0.00
April	28.49	28.50	0.00	0.00
May	28.49	28.50	364.55	364.55
June	28.55	28.50	0.00	0.00
Total	341.94	341.94	12,575.39	12,575.39