

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

LEWISTON

2006-07

233 - 244

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2005	2,117.0	1,077.0	3,194.0 (71%)	1,336.0 (29%)	4,530.0

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	124.5 (17:1)	67.3 (16:1)	89.1 (15:1)	=	280.9	/	267.7	=	1.05 X	11353,288	=	8463,876	3457,076
B. GUIDANCE	6.0 (350:1)	3.1 (350:1)	5.3 (250:1)	=	14.4	/	15.0	=	.96 X	722,779	=	492,646	201,222
C. LIBRARIANS	2.6 (800:1)	1.3 (800:1)	1.7 (800:1)	=	5.6	/	3.0	=	1.87 X	158,968	=	211,062	86,208
D. HEALTH	2.6 (800:1)	1.3 (800:1)	1.7 (800:1)	=	5.6	/	8.0	=	.70 X	351,485	=	174,688	71,352
E. EDUCATION TECHS	21.2 (100:1)	10.8 (100:1)	5.3 (250:1)	=	37.3	/	60.4	=	.62 X	1080,063	=	475,444	194,195
F. LIBRARY TECHS	4.2 (500:1)	2.2 (500:1)	2.7 (500:1)	=	9.1	/	8.1	=	1.12 X	121,735	=	96,804	39,539
G. CLERICAL	10.6 (200:1)	5.4 (200:1)	6.7 (200:1)	=	22.7	/	26.0	=	.87 X	647,958	=	400,243	163,480
H. SCHOOL ADMIN.	6.9 (305:1)	3.5 (305:1)	4.2 (315:1)	=	14.6	/	15.0	=	.97 X	1061,173	=	730,830	298,508

13 Other Support Costs (Per Pupil)	K-8	9-12		Elementary	Secondary
A. Substitute Teachers -1/2 Day	32	32		102,208	42,752
B. Supplies and Equipment	302	418		964,588	558,448
C. Professional Development	51	51		162,894	68,136
D. Instructional Leadership Support	20	20		63,880	26,720
E. Co- and Extra-Curricular Student	29	99		92,626	132,264
F. System Administration/Support	349	346		1114,706	462,256
G. Operations & Maintenance	929	1,104		2967,226	1474,944

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	1775,032	725,013
B. Education & Library Technicians	36.00%	206,009	84,144
C. Clerical	29.00%	116,070	47,409
D. School Administrators	14.00%	102,316	41,791

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.98)	-266,944	-109,053
16 Adjustment for Title I Revenues	-933,818	-381,419

17 TOTALS	17512,384	7684,984
18 E.P.S. RATES	5,483	5,752

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A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2003	3,213.0	1,329.0	4,542.0		
	OCTOBER 2003	3,195.0	1,413.0	4,608.0		
	APRIL 2004	3,204.0	1,323.0	4,527.0		
	OCTOBER 2004	3,229.0	1,381.0	4,610.0		
	APRIL 2005	3,222.0	1,310.0	4,532.0		
	OCTOBER 2005	3,257.0	1,408.0	4,665.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	3,239.5 +	0.00	X	5,483.00	= 17,762,178.50
	9-12 PUPILS	1,359.0 +	1.66	X	5,752.00	= 7,826,516.32
	ADULT EDUC. COURSES AT .1	12.1		X	5,752.00	= 69,599.20
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,483.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	1.625		X	5,752.00	= 9,347.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .5670	1,836.8	X .15	X	5,483.00	= 1,510,676.16
	9-12 DISADVANTAGED @ .5670	770.6	X .15	X	5,752.00	= 664,873.68
	K-8 LIMITED ENGLISH PROF.	292.0	X .600	X	5,483.00	= 960,621.60
	9-12 LIMITED ENGLISH PROF.	90.0	X .600	X	5,752.00	= 310,608.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	3,239.5		X	79.00	= 255,920.50
	9-12 STUDENT ASSESSMENT	1,359.0		X	79.00	= 107,361.00
	K-8 TECHNOLOGY RESOURCES	3,239.5		X	85.00	= 275,357.50
	9-12 TECHNOLOGY RESOURCES	1,359.0		X	258.00	= 350,622.00
	K-2 PUPILS	1,090.0	X .10	X	5,483.00	= 597,647.00
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					30,701,328.46
	OPERATING ALLOCATION WITH EPS TRANSITION AT 90.00 %					27,631,195.61
30	ADJUSTED TOTAL OPERATING ALLOCATION					27,631,195.61

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2004-05	158,728.00	X	102.40%	=	162,537.47
32	SPECIAL EDUCATION - EPS ALLOCATION					7,828,657.32
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2004-05	2,247,056.09	X	102.40%	=	2,300,985.44
35	TRANSPORTATION - EPS ALLOCATION					1,463,811.23
36	TRANSPORTATION (BUS PURCHASES) FOR 2005-06					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					11,755,991.46
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					39,387,187.07

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
42	TOTAL PRINCIPAL & INTEREST		0.00	0.00	0.00
43	APPROVED LEASES FOR 2005-06				44,030.93
43A	APPROVED LEASE PURCHASES FOR 2005-06				7,200.00
44	INSURED VALUE FACTOR FOR 2004-05				0.00
47	TOTAL DEBT SERVICE ALLOCATION				51,230.93
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				39,438,418.00

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL.		2005 STATE	MILL	LOCAL	TOTAL			
	YEAR PUPILS		VALUATION X	EXPECTATION =	CONTRIBUTION	OR ALLOCATION			
LEWISTON	4,598.5	100.00%	1,712,400,000	7.60	13,014,240.00	39,438,418.00	13,014,240.00	100.00%	7.60M
TOTAL	4,598.5		1,712,400,000		13,014,240.00	39,438,418.00	13,014,240.00	100.00%	7.60M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION

49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	39,438,418.00	13,014,240.00	26,424,178.00
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	39,438,418.00	13,014,240.00	26,424,178.00
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
57 LESS ADJUSTMENT FOR LAPTOP AGREEMENT			0.00
58E TRANSITION ADJUSTMENTS PER CHAPTER 519 PART AAAA-11 (TIER 2) AND AAAA-22 & 23			0.00
58F EPS TRANSITION ADJUSTMENT PER 20-A MRSa SECTION 15686 AND SUB-SEC. 2 TIER 1			0.00
59A MINIMUM TEACHER SALARY ADJUSTMENT			0.00
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			26,424,178.00
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 33.00% STATE SHARE % = 67.00%			
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 33.00% STATE SHARE % = 67.00%			
63 FYI: 100% E.P.S. TOTAL ALLOCATION	42,508,550.85		