

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

LEWISTON

2007-08

233 - 244

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2006)	2,177	1,079	3,256	1,321	4,577
10 ATTENDING PUPILS (OCTOBER 2006)	2,144	1,089	3,233	1,391	4,624
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2006	2,160.5	1,084.0	3,244.5 (71%)	1,356.0 (29%)	4,600.5

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	127.1 (17:1)	67.8 (16:1)	90.4 (15:1)	=	285.3	/	280.0	=	1.02 X	12217,725	=	8848,077	3614,003
B. GUIDANCE	6.2 (350:1)	3.1 (350:1)	5.4 (250:1)	=	14.7	/	14.4	=	1.02 X	701,467	=	508,002	207,494
C. LIBRARIANS	2.7 (800:1)	1.4 (800:1)	1.7 (800:1)	=	5.8	/	3.0	=	1.93 X	143,270	=	196,323	80,188
D. HEALTH	2.7 (800:1)	1.4 (800:1)	1.7 (800:1)	=	5.8	/	8.0	=	.73 X	370,982	=	192,280	78,537
E. EDUCATION TECHS	21.6 (100:1)	10.8 (100:1)	5.4 (250:1)	=	37.8	/	56.2	=	.67 X	948,470	=	451,187	184,288
F. LIBRARY TECHS	4.3 (500:1)	2.2 (500:1)	2.7 (500:1)	=	9.2	/	8.6	=	1.07 X	122,718	=	93,229	38,079
G. CLERICAL	10.8 (200:1)	5.4 (200:1)	6.8 (200:1)	=	23.0	/	19.0	=	1.21 X	511,298	=	439,256	179,415
H. SCHOOL ADMIN.	7.1 (305:1)	3.6 (305:1)	4.3 (315:1)	=	15.0	/	14.9	=	1.01 X	1105,052	=	792,433	323,670

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	33	33	107,069	44,748
B. Supplies and Equipment	311	430	1009,040	583,080
C. Professional Development	52	52	168,714	70,512
D. Instructional Leadership Support	21	21	68,135	28,476
E. Co- and Extra-Curricular Student	30	102	97,335	138,312
F. System Administration/Support	359	356	1164,776	482,736
G. Operations & Maintenance	956	1,136	3101,742	1540,416

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	1851,490	756,242
B. Education & Library Technicians	36.00%	195,990	80,052
C. Clerical	29.00%	127,384	52,030
D. School Administrators	14.00%	110,941	45,314

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.98)	-278,273	-113,681
16 Adjustment for Title I Revenues	-1056,416	-431,494

17 TOTALS	18188,713	7982,416
18 E.P.S. RATES	5,606	5,887

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A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	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		
	APRIL 2006	3,298.0	1,346.0	4,644.0		
	OCTOBER 2006	3,286.0	1,415.0	4,701.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X	SAU EPS RATES	
	K-8 PUPILS	3,292.0 +	0.00	X	5,606.00	= 18,454,952.00
	9-12 PUPILS	1,380.5 +	0.00	X	5,887.00	= 8,127,003.50
	ADULT EDUC. COURSES AT .1	8.6		X	5,887.00	= 50,628.20
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,606.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.375		X	5,887.00	= 2,207.63
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .6111	2,011.7	X .15	X	5,606.00	= 1,691,638.53
	9-12 DISADVANTAGED @ .6111	843.6	X .15	X	5,887.00	= 744,940.98
	K-8 LIMITED ENGLISH PROF.	449.0	X .600	X	5,606.00	= 1,510,256.40
	9-12 LIMITED ENGLISH PROF.	149.0	X .600	X	5,887.00	= 526,297.80
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	3,292.0		X	40.00	= 131,680.00
	9-12 STUDENT ASSESSMENT	1,380.5		X	40.00	= 55,220.00
	K-8 TECHNOLOGY RESOURCES	3,292.0		X	87.00	= 286,404.00
	9-12 TECHNOLOGY RESOURCES	1,380.5		X	265.00	= 365,832.50
	K-2 PUPILS	1,148.0	X .10	X	5,606.00	= 643,568.80
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					32,590,630.34
	OPERATING ALLOCATION WITH EPS TRANSITION AT 95.00 %					30,961,098.82
30	ADJUSTED TOTAL OPERATING ALLOCATION					30,961,098.82

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2005-06	123,168.00	X	102.90%	=	126,739.87
32	SPECIAL EDUCATION - EPS ALLOCATION					8,641,723.45
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2005-06	2,391,159.87	X	102.90%	=	2,460,503.51
35	TRANSPORTATION - EPS ALLOCATION					1,506,261.76
36	TRANSPORTATION (BUS PURCHASES) FOR 2006-07					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					12,735,228.59
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					43,696,327.41

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST		
	05/01/08	NEW FARWELL SCHOOL	0.00	222,492.65		222,492.65
42	TOTAL PRINCIPAL & INTEREST		0.00	222,492.65		222,492.65
43	APPROVED LEASES FOR 2006-07					40,512.00
43A	APPROVED LEASE PURCHASES FOR 2006-07					0.00
44	INSURED VALUE FACTOR FOR 2005-06					0.00
47	TOTAL DEBT SERVICE ALLOCATION					263,004.65
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)					43,959,332.06

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

						TOTAL ALLOCATION	LOCAL CONTRIBUTION		
	AVG. CAL. YEAR PUPILS	2006 STATE VALUATION	MILL EXPECTATION	LOCAL CONTRIBUTION	TOTAL ALLOCATION				
LEWISTON	4,672.5	1,948,850,000	7.44	14,499,444.00	43,959,332.06	14,499,444.00	100.00%	7.44M	
TOTAL	4,672.5	1,948,850,000		14,499,444.00	43,959,332.06	14,499,444.00	100.00%	7.44M	

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION

49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	43,959,332.06	14,499,444.00	29,459,888.06
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	43,959,332.06	14,499,444.00	29,459,888.06
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
58F EPS TRANSITION ADJUSTMENT PER 20-A MRSA SECTION 15686			0.00
58G LIMITATION OF INCREASES ADJUSTMENT - 15%			0.00
59A MINIMUM TEACHER SALARY ADJUSTMENT			0.00
59B REGIONALIZATION AND EFFICIENCY ASSISTANCE			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			29,459,888.06
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 32.98%		STATE SHARE % = 67.02%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 32.98%		STATE SHARE % = 67.02%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	45,588,863.58		