

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

LOWELL

2010-11

249 - 383

1. COMPUTATION OF E.P.S. RATES

		K-5	6-8	K-8	9-12	TOTAL
9	ATTENDING PUPILS (APRIL 2009)	0	0	0	0	0
10	ATTENDING PUPILS (OCTOBER 2009)	0	0	0	0	0
11	AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2009	0.0	0.0	0.0 (0%)	0.0 (0%)	0.0

	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

	Other Support Costs (Per Pupil)	K-8	9-12		Elementary	Secondary
A.	Substitute Teachers -1/2 Day	36	36		0	0
B.	Supplies and Equipment	337	466		0	0
C.	Professional Development	57	57		0	0
D.	Instructional Leadership Support	24	24		0	0
E.	Co- and Extra-Curricular Student	33	111		0	0
F.	System Administration/Support	215	215		0	0
G.	Operations & Maintenance	986	1,172		0	0

	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			5,199	5,730

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2007	20.0	8.0	28.0		
	OCTOBER 2007	28.0	8.0	36.0		
	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		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	24.0 +	0.00	X	5,199.00	= 124,776.00
	9-12 PUPILS	6.0 +	0.00	X	5,730.00	= 34,380.00
	ADULT EDUC. COURSES AT .1	0.0		X	5,730.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.125		X	5,199.00	= 649.88
	9-12 EQUIV. INSTR. PUPILS	0.000		X	5,730.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .3929	9.4	X .15	X	5,199.00	= 7,330.59
	9-12 DISADVANTAGED @ .3929	2.4	X .15	X	5,730.00	= 2,062.80
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	5,199.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	5,730.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	24.0		X	42.00	= 1,008.00
	9-12 STUDENT ASSESSMENT	6.0		X	42.00	= 252.00
	K-8 TECHNOLOGY RESOURCES	24.0		X	95.00	= 2,280.00
	9-12 TECHNOLOGY RESOURCES	6.0		X	288.00	= 1,728.00
	K-2 PUPILS	11.5	X .10	X	5,199.00	= 5,978.85
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					180,446.12
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					175,032.73
30	ADJUSTED TOTAL OPERATING ALLOCATION					175,032.73

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2008-09	0.00	X	102.50%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					63,725.69
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2008-09	11,650.10	X	102.50%	=	11,941.35
35	TRANSPORTATION - EPS ALLOCATION					17,818.55
36	TRANSPORTATION (BUS PURCHASES) FOR 2009-10					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					93,485.59
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					268,518.32

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	LOWELL				
		11/01/10 SHARE OF SAD 31 NEW K-5 SCH	11,481.75	1,093.64	12,575.39
		05/01/11 SHARE OF SAD 31 NEW K-5 SCH	0.00	729.09	729.09
42	TOTAL PRINCIPAL & INTEREST		11,481.75	1,822.73	13,304.48
43	APPROVED LEASES FOR 2009-10 - LOWELL				0.00
43A	APPROVED LEASE PURCHASES FOR 2009-10 - LOWELL				0.00
44	INSURED VALUE FACTOR FOR 2008-09 - LOWELL				214.08
47	TOTAL DEBT SERVICE ALLOCATION				13,518.56
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				282,036.88

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION					TOTAL ALLOCATION	LOCAL CONTRIBUTION			
	AVG. CAL. YEAR PUPILS	100.00%	OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION		
LOWELL	30.0		282,036.88		0.00		282,036.88		
TOTAL	30.0						282,036.88		
			2009 STATE VALUATION X	MILL EXPECTATION =	TOWN CONTRIBUTION	OR	TOWN ALLOCATION		
LOWELL			44,800,000	6.960	311,808.00		282,036.88	282,036.88 100.00% 6.30M	
TOTAL			44,800,000		311,808.00		282,036.88	282,036.88 100.00% 6.30M	
			NON-CONFORMING UNIT ADJUSTMENT, 2% OF LOCAL CONTRIBUTION					5,640.74	
			NON-CONFORMING UNIT ADJUSTMENT, ONE HALF SYSTEM ADMIN.					3,552.34	
			TOTAL LOCAL CONTRIBUTION FOR NON-CONFORMING UNIT					282,036.88 100.00% 6.30M	
					TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION		
E. TOTALS AND ADJUSTMENTS					TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION		
49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS				282,036.88	282,036.88	0.00		
49A	ADJUSTMENT FOR DEBT SERVICE PER 20-A MRSA SECTION 15689 SUB-SECTION 2					974.56-	974.56		
49B	ADJUSTMENT FOR 35% OF SPECIAL EDUCATION COSTS X NON-CONFORMING UNIT ADJ. @ .50					11,152.00-	11,152.00		
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS				282,036.88	269,910.32	12,126.56		
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		
59C	LESS AMOUNT TO BE PAID BY FEDERAL ARRA TITLE XIV STABILIZATION FUNDS						3,186.29		
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						8,940.27		
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 % = 96.83%	STATE SHARE % = 3.17%			
63	FYI: 100% E.P.S. TOTAL ALLOCATION				287,450.27				

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

F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN	TOTAL ALLOCATION	LOCAL CONTRIBUTION	PERCENT	MILLS
LOWELL	282,036.88	269,910.32	100.00%	6.02
TOTAL	282,036.88	269,910.32	100.00%	6.02

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	0.00	0.00	745.02	745.02
August	0.00	0.00	745.02	745.02
September	0.00	0.00	745.02	745.02
October	0.00	0.00	745.02	745.02
November	0.00	0.00	745.02	745.02
December	0.00	0.00	745.02	745.02
Janurary	0.00	0.00	745.02	745.02
February	0.00	0.00	745.02	745.02
March	0.00	0.00	745.02	745.02
April	0.00	0.00	745.02	745.03
May	0.00	0.00	745.02	745.03
June	0.00	0.00	745.05	745.03
Total	0.00	0.00	8,940.27	8,940.27