

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

LEWISTON

2005-06

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 2004	2,086.5	1,087.5	3,174.0 ( 70%)	1,328.5 ( 30%)	4,502.5

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	122.7 (17:1)	68.0 (16:1)	88.6 (15:1)	=	279.3 / 253.6	= 1.10 X	10606,758	= 8167,204	3500,230
B. GUIDANCE	6.0 (350:1)	3.1 (350:1)	5.3 (250:1)	=	14.4 / 15.9	= .91 X	727,579	= 463,468	198,629
C. LIBRARIANS	2.6 (800:1)	1.4 (800:1)	1.7 (800:1)	=	5.7 / 3.0	= 1.90 X	154,367	= 205,308	87,989
D. HEALTH	2.6 (800:1)	1.4 (800:1)	1.7 (800:1)	=	5.7 / 8.0	= .71 X	332,980	= 165,491	70,925
E. EDUCATION TECHS	20.9 (100:1)	10.9 (100:1)	5.3 (250:1)	=	37.1 / 59.8	= .62 X	965,324	= 418,951	179,550
F. LIBRARY TECHS	4.2 (500:1)	2.2 (500:1)	2.7 (500:1)	=	9.1 / 8.5	= 1.07 X	122,287	= 91,593	39,254
G. CLERICAL	10.4 (200:1)	5.4 (200:1)	6.6 (200:1)	=	22.4 / 26.9	= .83 X	621,239	= 360,940	154,688
H. SCHOOL ADMIN.	6.8 (305:1)	3.6 (305:1)	4.2 (315:1)	=	14.6 / 15.0	= .97 X	1013,342	= 688,059	294,883

13 Other Support Costs (Per Pupil)	K-8	9-12		Elementary	Secondary
A. Substitute Teachers -1/2 Day	31	31		98,394	41,184
B. Supplies and Equipment	295	408		936,330	542,028
C. Professional Development	50	50		158,700	66,425
D. Instructional Leadership Support	20	20		63,480	26,570
E. Co- and Extra-Curricular Student	28	97		88,872	128,865
F. System Administration/Support	341	338		1082,334	449,033
G. Operations & Maintenance	907	1,078		2878,818	1432,123

14 Salary Benefits	Percentage		Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%		1710,279	732,977
B. Education & Library Technicians	36.00%		183,796	78,769
C. Clerical	29.00%		104,673	44,860
D. School Administrators	14.00%		96,328	41,284

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.98)			-255,089	-109,304
16 Adjustment for Title I Revenues			-1140,566	-488,814

17 TOTALS			16567,361	7512,147
18 E.P.S. RATES			5,220	5,655

## COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

LEWISTON

2005-06

233 - 244

## =====

## A. OPERATING COST ALLOCATIONS

```
-----
```

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2002	3,246.0	1,329.0	4,575.0		
	OCTOBER 2002	3,247.0	1,442.0	4,689.0		
	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		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	3,216.5 +	5.83	X	5,220.00	= 16,820,562.60
	9-12 PUPILS	1,352.0 +	17.50	X	5,655.00	= 7,744,522.50
	ADULT EDUC. COURSES AT .1	23.9		X	5,655.00	= 135,154.50
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,220.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	1.000		X	5,655.00	= 5,655.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .5390	1,733.7	X .15	X	5,220.00	= 1,357,487.10
	9-12 DISADVANTAGED @ .5390	728.7	X .15	X	5,655.00	= 618,119.78
	K-8 LIMITED ENGLISH PROF.	232.0	X .600	X	5,220.00	= 726,624.00
	9-12 LIMITED ENGLISH PROF.	72.0	X .600	X	5,655.00	= 244,296.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	3,216.5		X	100.00	= 321,650.00
	9-12 STUDENT ASSESSMENT	1,352.0		X	100.00	= 135,200.00
	K-8 TECHNOLOGY RESOURCES	3,216.5		X	83.00	= 266,969.50
	9-12 TECHNOLOGY RESOURCES	1,352.0		X	252.00	= 340,704.00
	K-2 PUPILS	1,045.0	X .10	X	5,220.00	= 545,490.00
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					29,262,434.98
	OPERATING ALLOCATION WITH EPS TRANSITION AT 84.00 %					24,580,445.38
30	ADJUSTED TOTAL OPERATING ALLOCATION					24,580,445.38

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

LEWISTON

2005-06

233 - 244

B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2003-04	135,262.00	X	101.80%	=	137,696.72
32	SPECIAL EDUCATION - EPS ALLOCATION					8,323,267.23
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2003-04	2,226,461.00	X	101.80%	=	2,266,537.30
35	TRANSPORTATION - EPS ALLOCATION					1,560,026.45
36	TRANSPORTATION (BUS PURCHASES) FOR 2004-05					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					12,287,527.69
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					36,867,973.07

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 2004-05					38,177.60
43A	APPROVED LEASE PURCHASES FOR 2004-05					29,800.00
44	INSURED VALUE FACTOR FOR 2003-04					0.00
47	TOTAL DEBT SERVICE ALLOCATION					67,977.60
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)					36,935,950.67

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL. YEAR PUPILS	2004 STATE VALUATION X	MILL EXPECTATION =	LOCAL CONTRIBUTION	OR	TOTAL ALLOCATION	LOCAL CONTRIBUTION	100.00%	8.26M
LEWISTON	4,568.5	100.00%	1,589,800,000	8.26	13,131,748.00	36,935,950.67	13,131,748.00	100.00%	8.26M
TOTAL	4,568.5		1,589,800,000		13,131,748.00	36,935,950.67	13,131,748.00	100.00%	8.26M

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  
A U G U S T A 04333

## COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

LEWISTON

2005-06

233 - 244

E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
-----			
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	36,935,950.67	13,131,748.00	23,804,202.67
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	36,935,950.67	13,131,748.00	23,804,202.67
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
58A TRANSITION ADJUSTMENT			0.00
58B TRANSITION ADJUSTMENT (ENROLLMENT LESS 1,000)			0.00
58C TRANSITION ADJUSTMENT (ENROLLMENT 1,000 OR MORE)			0.00
58D TRANSITION ADJUSTMENT (SMALL ADMINISTRATIVE UNIT)			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			23,804,202.67
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 35.55%		STATE SHARE % = 64.45%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 35.55%		STATE SHARE % = 64.45%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	41,617,940.27		