

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

AUBURN

2009-10

020 - 202

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2008)	1,651	759	2,410	1,084	3,494
10 ATTENDING PUPILS (OCTOBER 2008)	1,709	739	2,448	1,126	3,574
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2008	1,680.0	749.0	2,429.0 ( 69%)	1,105.0 ( 31%)	3,534.0

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	98.8 (17:1)	46.8 (16:1)	73.7 (15:1)	=	219.3 /	246.5 =		.89 X	11221,828 =		6891,325	3096,102
B. GUIDANCE	4.8 (350:1)	2.1 (350:1)	4.4 (250:1)	=	11.3 /	16.2 =		.70 X	847,528 =		409,356	183,914
C. LIBRARIANS	2.1 (800:1)	0.9 (800:1)	1.4 (800:1)	=	4.4 /	3.9 =		1.13 X	185,751 =		144,830	65,069
D. HEALTH	2.1 (800:1)	0.9 (800:1)	1.4 (800:1)	=	4.4 /	2.0 =		2.20 X	94,496 =		143,445	64,446
E. EDUCATION TECHS	16.8 (100:1)	7.5 (100:1)	4.4 (250:1)	=	28.7 /	5.0 =		5.74 X	81,707 =		323,609	145,389
F. LIBRARY TECHS	3.4 (500:1)	1.5 (500:1)	2.2 (500:1)	=	7.1 /	4.5 =		1.58 X	89,229 =		97,278	43,704
G. CLERICAL	8.4 (200:1)	3.7 (200:1)	5.5 (200:1)	=	17.6 /	22.8 =		.77 X	674,399 =		358,308	160,979
H. SCHOOL ADMIN.	5.5 (305:1)	2.5 (305:1)	3.5 (315:1)	=	11.5 /	13.0 =		.88 X	1013,230 =		615,233	276,409

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	35	35	85,015	38,675
B. Supplies and Equipment	329	455	799,141	502,775
C. Professional Development	56	56	136,024	61,880
D. Instructional Leadership Support	23	23	55,867	25,415
E. Co- and Extra-Curricular Student	32	108	77,728	119,340
F. System Administration/Support	210	210	510,090	232,050
G. Operations & Maintenance	962	1,143	2336,698	1263,015

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	1441,902	647,811
B. Education & Library Technicians	36.00%	151,519	68,073
C. Clerical	29.00%	103,909	46,684
D. School Administrators	14.00%	86,133	38,697

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.98)	-217,037	-97,519
16 Adjustment for Title I Revenues	-542,787	-243,860

17 TOTALS	14007,585	6739,047
18 E.P.S. RATES	5,767	6,099

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## A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2006	2,307.0	1,092.0	3,399.0		
	OCTOBER 2006	2,334.0	1,144.0	3,478.0		
	APRIL 2007	2,359.0	1,121.0	3,480.0		
	OCTOBER 2007	2,434.0	1,129.0	3,563.0		
	APRIL 2008	2,425.0	1,083.0	3,508.0		
	OCTOBER 2008	2,464.0	1,126.0	3,590.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	2,444.5 +	0.00	X	5,767.00	= 14,097,431.50
	9-12 PUPILS	1,104.5 +	11.33	X	6,099.00	= 6,805,447.17
	ADULT EDUC. COURSES AT .1	14.3		X	6,099.00	= 87,215.70
	K-8 EQUIV. INSTR. PUPILS	1.750		X	5,767.00	= 10,092.25
	9-12 EQUIV. INSTR. PUPILS	0.875		X	6,099.00	= 5,336.63
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .4692	1,147.0	X .15	X	5,767.00	= 992,212.35
	9-12 DISADVANTAGED @ .4692	518.2	X .15	X	6,099.00	= 474,075.27
	K-8 LIMITED ENGLISH PROF.	127.0	X .500	X	5,767.00	= 366,204.50
	9-12 LIMITED ENGLISH PROF.	29.0	X .500	X	6,099.00	= 88,435.50
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	2,444.5		X	41.00	= 100,224.50
	9-12 STUDENT ASSESSMENT	1,104.5		X	41.00	= 45,284.50
	K-8 TECHNOLOGY RESOURCES	2,444.5		X	93.00	= 227,338.50
	9-12 TECHNOLOGY RESOURCES	1,104.5		X	281.00	= 310,364.50
	K-2 PUPILS	903.5	X .10	X	5,767.00	= 521,048.45
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					24,130,711.32
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					23,406,789.98
30	ADJUSTED TOTAL OPERATING ALLOCATION					23,406,789.98

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B. OTHER SUBSIDIZABLE COSTS

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31	GIFTED & TALENTED EXPENDITURES FOR 2007-08	202,765.02	X	102.90%	=	208,645.21
32	SPECIAL EDUCATION - EPS ALLOCATION					5,009,363.26
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2007-08	0.00	X	102.90%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					952,137.20
36	TRANSPORTATION (BUS PURCHASES) FOR 2008-09					122,380.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					6,292,525.67
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					29,699,315.65

C. DEBT SERVICE ALLOCATIONS

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41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	AUBURN				
	11/01/09	ADD TO SHERWOOD HGTS & FAIRVIEW	376,010.00	83,331.48	459,341.48
	05/01/10	ADD TO SHERWOOD HGTS & FAIRVIEW	0.00	75,448.29	75,448.29
	09/01/09	NEW PRE K-6 ELEM SCHOOL	480,436.24	169,905.93	650,342.17
	03/01/10	NEW PRE K-6 ELEM SCHOOL	0.00	160,297.20	160,297.20
42	TOTAL PRINCIPAL & INTEREST		856,446.24	488,982.90	1,345,429.14
43	APPROVED LEASES FOR 2008-09 - AUBURN				0.00
43A	APPROVED LEASE PURCHASES FOR 2008-09 - AUBURN				0.00
44	INSURED VALUE FACTOR FOR 2007-08 - AUBURN				0.00
47	TOTAL DEBT SERVICE ALLOCATION				1,345,429.14
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				31,044,744.79

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION				TOTAL ALLOCATION	LOCAL CONTRIBUTION		
AUBURN	AVG. CAL. YEAR PUPILS	OPERATING ALLOCATION	DEBT ALLOCATION	TOWN ALLOCATION			
	3,549.0 100.00%	31,044,744.79	0.00	31,044,744.79			
TOTAL	3,549.0			31,044,744.79			
AUBURN	2008 STATE VALUATION	MILL EXPECTATION	TOWN CONTRIBUTION	TOWN ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION	
	2,086,700,000	6.690	13,960,023.00	31,044,744.79	13,960,023.00	100.00%	6.69M
TOTAL	2,086,700,000		13,960,023.00	31,044,744.79	13,960,023.00	100.00%	6.69M
E. TOTALS AND ADJUSTMENTS				TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION	
49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			31,044,744.79	13,960,023.00	17,084,721.79	
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			31,044,744.79	13,960,023.00	17,084,721.79	
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					16,000.70	
59B	REGIONALIZATION AND EFFICIENCY ASSISTANCE					0.00	
59C	LESS AMOUNT TO BE PAID BY FEDERAL ARRA TITLE XIV STABILIZATION FUNDS					751,212.00	
60	ADJUSTED STATE CONTRIBUTION					16,349,510.49	
61	LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):			LOCAL SHARE % = 44.97%	STATE SHARE % = 55.03%		
62	ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):			LOCAL SHARE % = 47.34%	STATE SHARE % = 52.66%		
63	FYI: 100% E.P.S. TOTAL ALLOCATION			31,768,666.13			

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  
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## SCHEDULED PAYMENTS &amp; YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	1,250,340.11	1,304,652.05	0.00	0.00
August	1,250,340.11	1,304,652.05	0.00	0.00
September	1,250,340.11	1,304,652.05	650,342.17	650,342.17
October	1,250,340.11	1,304,652.05	0.00	0.00
November	1,250,340.11	1,304,652.05	459,341.48	459,341.48
December	1,250,340.11	1,304,652.05	0.00	0.00
Janurary	1,250,340.11	1,304,652.05	0.00	0.00
February	1,250,340.11	1,174,303.40	0.00	0.00
March	1,250,340.11	1,174,303.40	160,297.20	160,297.20
April	1,250,340.11	1,174,303.40	0.00	0.00
May	1,250,340.11	1,174,303.40	75,448.29	75,448.29
June	1,250,340.14	1,174,303.40	0.00	0.00
Total	15,004,081.35	15,004,081.35	1,345,429.14	1,345,429.14