

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

AUGUSTA

2009-10

021 - 205

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2008)	1,021	514	1,535	900	2,435
10 ATTENDING PUPILS (OCTOBER 2008)	1,083	452	1,535	935	2,470
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2008	1,052.0	483.0	1,535.0 (63%)	917.5 (37%)	2,452.5

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	61.9 (17:1)	30.2 (16:1)	61.2 (15:1)	=	153.3 /	160.9 =	=	.95 X	7679,811 =	=	4596,367	2699,453
B. GUIDANCE	3.0 (350:1)	1.4 (350:1)	3.7 (250:1)	=	8.1 /	9.1 =	=	.89 X	494,808 =	=	277,439	162,940
C. LIBRARIANS	1.3 (800:1)	0.6 (800:1)	1.1 (800:1)	=	3.0 /	2.0 =	=	1.50 X	108,779 =	=	102,796	60,373
D. HEALTH	1.3 (800:1)	0.6 (800:1)	1.1 (800:1)	=	3.0 /	6.0 =	=	.50 X	293,680 =	=	92,509	54,331
E. EDUCATION TECHS	10.5 (100:1)	4.8 (100:1)	3.7 (250:1)	=	19.0 /	26.9 =	=	.71 X	511,421 =	=	228,759	134,350
F. LIBRARY TECHS	2.1 (500:1)	1.0 (500:1)	1.8 (500:1)	=	4.9 /	6.4 =	=	.77 X	115,176 =	=	55,872	32,814
G. CLERICAL	5.3 (200:1)	2.4 (200:1)	4.6 (200:1)	=	12.3 /	15.1 =	=	.81 X	432,570 =	=	220,741	129,641
H. SCHOOL ADMIN.	3.4 (305:1)	1.6 (305:1)	2.9 (315:1)	=	7.9 /	9.0 =	=	.88 X	680,639 =	=	377,346	221,616

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	35	35	53,725	32,113
B. Supplies and Equipment	329	455	505,015	417,463
C. Professional Development	56	56	85,960	51,380
D. Instructional Leadership Support	23	23	35,305	21,103
E. Co- and Extra-Curricular Student	32	108	49,120	99,090
F. System Administration/Support	210	210	322,350	192,675
G. Operations & Maintenance	962	1,143	1476,670	1048,703

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	963,131	565,648
B. Education & Library Technicians	36.00%	102,467	60,179
C. Clerical	29.00%	64,015	37,596
D. School Administrators	14.00%	52,828	31,026

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.95)	-359,399	-211,104
16 Adjustment for Title I Revenues	-387,922	-227,827

17 TOTALS	8915,092	5613,562
18 E.P.S. RATES	5,808	6,118

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021 - 205

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2006	1,618.0	734.0	2,352.0		
	OCTOBER 2006	1,550.0	811.0	2,361.0		
	APRIL 2007	1,544.0	765.0	2,309.0		
	OCTOBER 2007	1,545.0	839.0	2,384.0		
	APRIL 2008	1,535.0	784.0	2,319.0		
	OCTOBER 2008	1,532.0	816.0	2,348.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	1,533.5 +	20.50	X	5,808.00	= 9,025,632.00
	9-12 PUPILS	800.0 +	0.00	X	6,118.00	= 4,894,400.00
	ADULT EDUC. COURSES AT .1	46.0		X	6,118.00	= 281,428.00
	K-8 EQUIV. INSTR. PUPILS	1.125		X	5,808.00	= 6,534.00
	9-12 EQUIV. INSTR. PUPILS	0.625		X	6,118.00	= 3,823.75
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .5881	901.9	X .15	X	5,808.00	= 785,735.28
	9-12 DISADVANTAGED @ .5881	470.5	X .15	X	6,118.00	= 431,777.85
	K-8 LIMITED ENGLISH PROF.	33.0	X .500	X	5,808.00	= 95,832.00
	9-12 LIMITED ENGLISH PROF.	17.0	X .500	X	6,118.00	= 52,003.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,533.5		X	41.00	= 62,873.50
	9-12 STUDENT ASSESSMENT	800.0		X	41.00	= 32,800.00
	K-8 TECHNOLOGY RESOURCES	1,533.5		X	93.00	= 142,615.50
	9-12 TECHNOLOGY RESOURCES	800.0		X	281.00	= 224,800.00
	K-2 PUPILS	605.5	X .10	X	5,808.00	= 351,674.40
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					16,391,929.28
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					15,900,171.40
30	ADJUSTED TOTAL OPERATING ALLOCATION					15,900,171.40

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2007-08	143,792.00	X	102.90%	=	147,961.97
32	SPECIAL EDUCATION - EPS ALLOCATION					2,877,358.62
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2007-08	1,552,737.17	X	102.90%	=	1,597,766.55
35	TRANSPORTATION - EPS ALLOCATION					959,068.87
36	TRANSPORTATION (BUS PURCHASES) FOR 2008-09					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					5,582,156.01
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					21,482,327.41

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	AUGUSTA				
	12/01/09	NEW CONY HIGH SCHOOL	1,225,970.00	476,267.26	1,702,237.26
	06/01/10	NEW CONY HIGH SCHOOL	0.00	450,981.64	450,981.64
42	TOTAL PRINCIPAL & INTEREST		1,225,970.00	927,248.90	2,153,218.90
43	APPROVED LEASES FOR 2008-09 - AUGUSTA				0.00
43A	APPROVED LEASE PURCHASES FOR 2008-09 - AUGUSTA				0.00
44	INSURED VALUE FACTOR FOR 2007-08 - AUGUSTA				0.00
47	TOTAL DEBT SERVICE ALLOCATION				2,153,218.90
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				23,635,546.31

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION				TOTAL ALLOCATION	LOCAL CONTRIBUTION	
AUGUSTA	AVG. CAL. YEAR PUPILS	OPERATING ALLOCATION	DEBT ALLOCATION	TOWN ALLOCATION		
	2,333.5 100.00%	23,635,546.31	0.00	23,635,546.31		
TOTAL	2,333.5			23,635,546.31		
AUGUSTA	2008 STATE VALUATION X MILL EXPECTATION	TOWN CONTRIBUTION	TOWN ALLOCATION			
	1,478,400,000 6.690	9,890,496.00	23,635,546.31	9,890,496.00 100.00%	6.69M	
TOTAL	1,478,400,000	9,890,496.00	23,635,546.31	9,890,496.00 100.00%	6.69M	
E. TOTALS AND ADJUSTMENTS				TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			23,635,546.31	9,890,496.00	13,745,050.31
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			23,635,546.31	9,890,496.00	13,745,050.31
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					532,224.00
60	ADJUSTED STATE CONTRIBUTION					13,212,826.31
61	LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):			LOCAL SHARE % = 41.85%	STATE SHARE % = 58.15%	
62	ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):			LOCAL SHARE % = 44.10%	STATE SHARE % = 55.90%	
63	FYI: 100% E.P.S. TOTAL ALLOCATION			24,127,304.19		

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021 - 205

SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	921,633.95	961,057.95	0.00	0.00
August	921,633.95	961,057.95	0.00	0.00
September	921,633.95	961,057.95	0.00	0.00
October	921,633.95	961,057.95	0.00	0.00
November	921,633.95	961,057.95	0.00	0.00
December	921,633.95	961,057.95	1,702,237.26	1,702,237.26
Janurary	921,633.95	961,057.95	0.00	0.00
February	921,633.95	866,440.35	0.00	0.00
March	921,633.95	866,440.35	0.00	0.00
April	921,633.95	866,440.35	0.00	0.00
May	921,633.95	866,440.35	0.00	0.00
June	921,633.96	866,440.36	450,981.64	450,981.64
Total	11,059,607.41	11,059,607.41	2,153,218.90	2,153,218.90