

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

AUGUSTA

2010-11

021 - 205

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2009)	1,065	463	1,528	892	2,420
10 ATTENDING PUPILS (OCTOBER 2009)	1,048	424	1,472	899	2,371
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2009	1,056.5	443.5	1,500.0 (63%)	895.5 (37%)	2,395.5

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	62.1 (17:1)	27.7 (16:1)	59.7 (15:1)	=	149.5 /	148.4 =	=	1.01 X	7390,924 =	=	4702,845	2761,988
B. GUIDANCE	3.0 (350:1)	1.3 (350:1)	3.6 (250:1)	=	7.9 /	9.4 =	=	.84 X	521,530 =	=	275,994	162,091
C. LIBRARIANS	1.3 (800:1)	0.6 (800:1)	1.1 (800:1)	=	3.0 /	2.0 =	=	1.50 X	111,498 =	=	105,366	61,881
D. HEALTH	1.3 (800:1)	0.6 (800:1)	1.1 (800:1)	=	3.0 /	5.0 =	=	.60 X	242,148 =	=	91,532	53,757
E. EDUCATION TECHS	10.6 (100:1)	4.4 (100:1)	3.6 (250:1)	=	18.6 /	23.9 =	=	.78 X	454,800 =	=	223,489	131,255
F. LIBRARY TECHS	2.1 (500:1)	0.9 (500:1)	1.8 (500:1)	=	4.8 /	5.5 =	=	.87 X	103,567 =	=	56,765	33,338
G. CLERICAL	5.3 (200:1)	2.2 (200:1)	4.5 (200:1)	=	12.0 /	12.4 =	=	.97 X	370,728 =	=	226,552	133,054
H. SCHOOL ADMIN.	3.5 (305:1)	1.5 (305:1)	2.8 (315:1)	=	7.8 /	9.0 =	=	.87 X	716,885 =	=	392,925	230,765

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	36	36	54,000	32,238
B. Supplies and Equipment	337	466	505,500	417,303
C. Professional Development	57	57	85,500	51,044
D. Instructional Leadership Support	24	24	36,000	21,492
E. Co- and Extra-Curricular Student	33	111	49,500	99,401
F. System Administration/Support	215	215	322,500	192,533
G. Operations & Maintenance	986	1,172	1,479,000	1,049,526

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	983,390	577,546
B. Education & Library Technicians	36.00%	100,891	59,253
C. Clerical	29.00%	65,700	38,586
D. School Administrators	14.00%	55,010	32,307

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.95)	-366,722	-215,402
16 Adjustment for Title I Revenues	-457,056	-268,430

17 TOTALS	8988,679	5655,524
18 E.P.S. RATES	5,992	6,315

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A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	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		
	APRIL 2009	1,524.0	781.0	2,305.0		
	OCTOBER 2009	1,469.0	778.0	2,247.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	1,496.5 +	28.33	X	5,992.00	= 9,136,781.36
	9-12 PUPILS	779.5 +	14.33	X	6,315.00	= 5,013,036.45
	ADULT EDUC. COURSES AT .1	51.9		X	6,315.00	= 327,748.50
	K-8 EQUIV. INSTR. PUPILS	1.375		X	5,992.00	= 8,239.00
	9-12 EQUIV. INSTR. PUPILS	0.500		X	6,315.00	= 3,157.50
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .6106	913.8	X .15	X	5,992.00	= 821,323.44
	9-12 DISADVANTAGED @ .6106	476.0	X .15	X	6,315.00	= 450,891.00
	K-8 LIMITED ENGLISH PROF.	34.0	X .500	X	5,992.00	= 101,864.00
	9-12 LIMITED ENGLISH PROF.	16.0	X .500	X	6,315.00	= 50,520.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,496.5		X	42.00	= 62,853.00
	9-12 STUDENT ASSESSMENT	779.5		X	42.00	= 32,739.00
	K-8 TECHNOLOGY RESOURCES	1,496.5		X	95.00	= 142,167.50
	9-12 TECHNOLOGY RESOURCES	779.5		X	288.00	= 224,496.00
	K-2 PUPILS	603.0	X .10	X	5,992.00	= 361,317.60
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					16,737,134.35
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					16,235,020.31
30	ADJUSTED TOTAL OPERATING ALLOCATION					16,235,020.31

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2008-09	110,128.61	X	102.50%	=	112,881.83
32	SPECIAL EDUCATION - EPS ALLOCATION					2,574,792.20
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2008-09	1,739,171.91	X	102.50%	=	1,782,651.21
35	TRANSPORTATION - EPS ALLOCATION					983,045.59
36	TRANSPORTATION (BUS PURCHASES) FOR 2009-10					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					5,453,370.82
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					21,688,391.13

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	AUGUSTA				
	12/01/10	NEW CONY HIGH SCHOOL	1,225,970.00	450,981.64	1,676,951.64
	06/01/11	NEW CONY HIGH SCHOOL	0.00	425,696.02	425,696.02
42	TOTAL PRINCIPAL & INTEREST		1,225,970.00	876,677.66	2,102,647.66
43	APPROVED LEASES FOR 2009-10 - AUGUSTA				0.00
43A	APPROVED LEASE PURCHASES FOR 2009-10 - AUGUSTA				0.00
44	INSURED VALUE FACTOR FOR 2008-09 - AUGUSTA				0.00
47	TOTAL DEBT SERVICE ALLOCATION				2,102,647.66
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				23,791,038.79

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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		
AUGUSTA	2,276.0		23,791,038.79		0.00		23,791,038.79		
TOTAL	2,276.0						23,791,038.79		
			2009 STATE VALUATION X	MILL EXPECTATION	=	TOWN CONTRIBUTION	OR	TOWN ALLOCATION	
AUGUSTA			1,550,100,000	6.900		10,695,690.00		23,791,038.79	
TOTAL			1,550,100,000			10,695,690.00		23,791,038.79	
E. TOTALS AND ADJUSTMENTS					TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION		
49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS					23,791,038.79	10,695,690.00	13,095,348.79	
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS					23,791,038.79	10,695,690.00	13,095,348.79	
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							0.00	
59B	REGIONALIZATION AND EFFICIENCY ASSISTANCE							0.00	
59C	LESS AMOUNT TO BE PAID BY FEDERAL ARRA TITLE XIV STABILIZATION FUNDS							784,350.60	
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							12,310,998.19	
61	LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):					LOCAL SHARE % = 44.96%	STATE SHARE % = 55.04%		
62	ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):					LOCAL SHARE % = 48.25%	STATE SHARE % = 51.75%		
63	FYI: 100% E.P.S. TOTAL ALLOCATION					24,293,152.83			

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	850,695.87	850,695.87	0.00	0.00
August	850,695.87	850,695.87	0.00	0.00
September	850,695.87	850,695.87	0.00	0.00
October	850,695.87	850,695.88	0.00	0.00
November	850,695.87	850,695.88	0.00	0.00
December	850,695.87	850,695.88	1,676,951.64	1,676,951.64
Janurary	850,695.87	850,695.88	0.00	0.00
February	850,695.87	850,695.88	0.00	0.00
March	850,695.87	850,695.88	0.00	0.00
April	850,695.87	850,695.88	0.00	0.00
May	850,695.87	850,695.88	0.00	0.00
June	850,695.96	850,695.88	425,696.02	425,696.02
Total	10,208,350.53	10,208,350.53	2,102,647.66	2,102,647.66