

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

AUBURN

2008-09

020 - 202

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2007)	1,587	777	2,364	1,135	3,499
10 ATTENDING PUPILS (OCTOBER 2007)	1,655	771	2,426	1,132	3,558
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2007	1,621.0	774.0	2,395.0 (68%)	1,133.5 (32%)	3,528.5

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	95.4 (17:1)	48.4 (16:1)	75.6 (15:1)	=	219.4	/	252.5	=	.87 X	11224,122	=	6640,190	3124,796
B. GUIDANCE	4.6 (350:1)	2.2 (350:1)	4.5 (250:1)	=	11.3	/	17.2	=	.66 X	859,245	=	385,629	181,473
C. LIBRARIANS	2.0 (800:1)	1.0 (800:1)	1.4 (800:1)	=	4.4	/	3.9	=	1.13 X	175,453	=	134,818	63,444
D. HEALTH	2.0 (800:1)	1.0 (800:1)	1.4 (800:1)	=	4.4	/	2.9	=	1.52 X	126,273	=	130,516	61,419
E. EDUCATION TECHS	16.2 (100:1)	7.7 (100:1)	4.5 (250:1)	=	28.4	/	0.0	=	28.40 X	0	=	238,098	112,046
F. LIBRARY TECHS	3.2 (500:1)	1.5 (500:1)	2.3 (500:1)	=	7.0	/	3.4	=	2.06 X	63,653	=	89,165	41,960
G. CLERICAL	8.1 (200:1)	3.9 (200:1)	5.7 (200:1)	=	17.7	/	22.7	=	.78 X	644,703	=	341,950	160,918
H. SCHOOL ADMIN.	5.3 (305:1)	2.5 (305:1)	3.6 (315:1)	=	11.4	/	13.0	=	.88 X	1010,054	=	604,417	284,431

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	34	34	81,430	38,539
B. Supplies and Equipment	320	442	766,400	501,007
C. Professional Development	54	54	129,330	61,209
D. Instructional Leadership Support	22	22	52,690	24,937
E. Co- and Extra-Curricular Student	31	105	74,245	119,018
F. System Administration/Support	204	204	488,580	231,234
G. Operations & Maintenance	935	1,111	2239,325	1259,319

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	1385,319	651,915
B. Education & Library Technicians	36.00%	117,815	55,442
C. Clerical	29.00%	99,166	46,666
D. School Administrators	14.00%	84,618	39,820

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.98)	-206,662	-97,257
16 Adjustment for Title I Revenues	-533,158	-250,898

17 TOTALS	13343,879	6711,437
18 E.P.S. RATES	5,572	5,921

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2005	2,364.0	1,114.0	3,478.0		
	OCTOBER 2005	2,330.0	1,137.0	3,467.0		
	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		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X X X X	SAU EPS RATES	
	K-8 PUPILS	2,396.5 +	0.00	X	5,572.00	= 13,353,298.00
	9-12 PUPILS	1,125.0 +	0.00	X	5,921.00	= 6,661,125.00
	ADULT EDUC. COURSES AT .1	13.2		X	5,921.00	= 78,157.20
	K-8 EQUIV. INSTR. PUPILS	2.000		X	5,572.00	= 11,144.00
	9-12 EQUIV. INSTR. PUPILS	1.875		X	5,921.00	= 11,101.88
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .4515	1,082.0	X .15	X	5,572.00	= 904,335.60
	9-12 DISADVANTAGED @ .4515	507.9	X .15	X	5,921.00	= 451,091.39
	K-8 LIMITED ENGLISH PROF.	121.0	X .500	X	5,572.00	= 337,106.00
	9-12 LIMITED ENGLISH PROF.	29.0	X .500	X	5,921.00	= 85,854.50
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	2,396.5		X	40.00	= 95,860.00
	9-12 STUDENT ASSESSMENT	1,125.0		X	40.00	= 45,000.00
	K-8 TECHNOLOGY RESOURCES	2,396.5		X	90.00	= 215,685.00
	9-12 TECHNOLOGY RESOURCES	1,125.0		X	273.00	= 307,125.00
	K-2 PUPILS	861.5	X .10	X	5,572.00	= 480,027.80
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					23,036,911.37
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					22,345,804.02
30	ADJUSTED TOTAL OPERATING ALLOCATION					22,345,804.02

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2006-07	279,796.23	X	102.90%	=	287,910.32
32	SPECIAL EDUCATION - EPS ALLOCATION					5,365,301.13
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2006-07	0.00	X	102.90%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					879,038.23
36	TRANSPORTATION (BUS PURCHASES) FOR 2007-08					131,148.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					6,663,397.68
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					29,009,201.70

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	AUBURN				
	11/01/08	ADD TO SHERWOOD HGTS & FAIRVIEW	376,010.00	92,698.00	468,708.00
	05/01/09	ADD TO SHERWOOD HGTS & FAIRVIEW	0.00	85,568.60	85,568.60
	09/01/08	NEW PRE K-6 ELEM SCHOOL	480,436.24	179,514.65	659,950.89
	03/01/09	NEW PRE K-6 ELEM SCHOOL	0.00	169,905.93	169,905.93
42	TOTAL PRINCIPAL & INTEREST		856,446.24	527,687.18	1,384,133.42
43	APPROVED LEASES FOR 2007-08 - AUBURN				0.00
43A	APPROVED LEASE PURCHASES FOR 2007-08 - AUBURN				57,315.00
44	INSURED VALUE FACTOR FOR 2006-07 - AUBURN				0.00
47	TOTAL DEBT SERVICE ALLOCATION				1,441,448.42
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				30,450,650.12

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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		
	3,521.5 100.00%	30,450,650.12	0.00	30,450,650.12		
TOTAL	3,521.5			30,450,650.12		
AUBURN	2007 STATE VALUATION X MILL EXPECTATION	TOWN CONTRIBUTION	TOWN ALLOCATION			
	1,922,200,000 6.790	13,051,738.00	30,450,650.12	13,051,738.00 100.00%	6.79M	
TOTAL	1,922,200,000	13,051,738.00	30,450,650.12	13,051,738.00 100.00%	6.79M	
E. TOTALS AND ADJUSTMENTS				TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			30,450,650.12	13,051,738.00	17,398,912.12
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			30,450,650.12	13,051,738.00	17,398,912.12
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					35,786.00
59B	REGIONALIZATION AND EFFICIENCY ASSISTANCE					0.00
60	ADJUSTED STATE CONTRIBUTION					17,434,698.12
61	LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):			LOCAL SHARE % = 42.86%	STATE SHARE % = 57.14%	
62	ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):			LOCAL SHARE % = 42.74%	STATE SHARE % = 57.26%	
63	FYI: 100% E.P.S. TOTAL ALLOCATION			31,141,757.47		

S T A T E O F M A I N E
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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	1,337,547.05	1,373,008.89	0.00	0.00
August	1,337,547.05	1,373,008.89	0.00	0.00
September	1,337,547.05	1,373,008.89	659,950.89	659,950.89
October	1,337,547.05	1,373,008.89	0.00	0.00
November	1,337,547.05	1,373,008.89	468,708.00	468,708.00
December	1,337,547.05	1,373,008.89	0.00	0.00
Janurary	1,337,547.05	1,393,884.01	0.00	0.00
February	1,337,547.05	1,283,725.47	0.00	0.00
March	1,337,547.05	1,283,725.47	169,905.93	169,905.93
April	1,337,547.05	1,283,725.47	0.00	0.00
May	1,337,547.05	1,283,725.47	85,568.60	85,568.60
June	1,337,547.15	1,283,725.47	0.00	0.00
Total	16,050,564.70	16,050,564.70	1,384,133.42	1,384,133.42