

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

AUGUSTA

2008-09

021 - 205

1. COMPUTATION OF E.P.S. RATES

		K-5	6-8	K-8	9-12	TOTAL
9	ATTENDING PUPILS (APRIL 2007)	1,002	542	1,544	898	2,442
10	ATTENDING PUPILS (OCTOBER 2007)	1,029	517	1,546	966	2,512
11	AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2007	1,015.5	529.5	1,545.0 (62%)	932.0 (38%)	2,477.0

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	59.7 (17:1)	33.1 (16:1)	62.1 (15:1)	=	154.9 /	165.5 =		.94 X	7856,873 =		4578,986	2806,475
B.	GUIDANCE	2.9 (350:1)	1.5 (350:1)	3.7 (250:1)	=	8.1 /	9.3 =		.87 X	482,136 =		260,064	159,394
C.	LIBRARIANS	1.3 (800:1)	0.7 (800:1)	1.2 (800:1)	=	3.2 /	2.0 =		1.60 X	105,116 =		104,275	63,911
D.	HEALTH	1.3 (800:1)	0.7 (800:1)	1.2 (800:1)	=	3.2 /	5.4 =		.59 X	254,526 =		93,105	57,065
E.	EDUCATION TECHS	10.2 (100:1)	5.3 (100:1)	3.7 (250:1)	=	19.2 /	27.7 =		.69 X	514,515 =		220,109	134,906
F.	LIBRARY TECHS	2.0 (500:1)	1.1 (500:1)	1.9 (500:1)	=	5.0 /	6.4 =		.78 X	112,513 =		54,411	33,349
G.	CLERICAL	5.1 (200:1)	2.6 (200:1)	4.7 (200:1)	=	12.4 /	14.4 =		.86 X	401,233 =		213,937	131,123
H.	SCHOOL ADMIN.	3.3 (305:1)	1.7 (305:1)	3.0 (315:1)	=	8.0 /	9.6 =		.83 X	695,878 =		358,099	219,480

13	Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A.	Substitute Teachers -1/2 Day	34	34	52,530	31,688
B.	Supplies and Equipment	320	442	494,400	411,944
C.	Professional Development	54	54	83,430	50,328
D.	Instructional Leadership Support	22	22	33,990	20,504
E.	Co- and Extra-Curricular Student	31	105	47,895	97,860
F.	System Administration/Support	204	204	315,180	190,128
G.	Operations & Maintenance	935	1,111	1444,575	1035,452

14	Salary Benefits	Percentage	Elementary	Secondary
A.	Teachers, Guidance, Librarians & Health	19.00%	956,922	586,501
B.	Education & Library Technicians	36.00%	98,827	60,572
C.	Clerical	29.00%	62,042	38,026
D.	School Administrators	14.00%	50,134	30,727

15	Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.95)	-355,172	-217,660
16	Adjustment for Title I Revenues	-435,666	-267,021

17	TOTALS	8732,072	5674,750
18	E.P.S. RATES	5,652	6,089

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2005	1,623.0	750.0	2,373.0		
	OCTOBER 2005	1,621.0	756.0	2,377.0		
	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		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	1,544.5 +	39.00	X	5,652.00	= 8,949,942.00
	9-12 PUPILS	802.0 +	0.00	X	6,089.00	= 4,883,378.00
	ADULT EDUC. COURSES AT .1	48.2		X	6,089.00	= 293,489.80
	K-8 EQUIV. INSTR. PUPILS	0.750		X	5,652.00	= 4,239.00
	9-12 EQUIV. INSTR. PUPILS	0.750		X	6,089.00	= 4,566.75
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .5482	846.7	X .15	X	5,652.00	= 717,832.26
	9-12 DISADVANTAGED @ .5482	439.7	X .15	X	6,089.00	= 401,600.00
	K-8 LIMITED ENGLISH PROF.	35.0	X .500	X	5,652.00	= 98,910.00
	9-12 LIMITED ENGLISH PROF.	20.0	X .500	X	6,089.00	= 60,890.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,544.5		X	40.00	= 61,780.00
	9-12 STUDENT ASSESSMENT	802.0		X	40.00	= 32,080.00
	K-8 TECHNOLOGY RESOURCES	1,544.5		X	90.00	= 139,005.00
	9-12 TECHNOLOGY RESOURCES	802.0		X	273.00	= 218,946.00
	K-2 PUPILS	562.0	X .10	X	5,652.00	= 317,642.40
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					16,184,301.21
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					15,698,772.17
30	ADJUSTED TOTAL OPERATING ALLOCATION					15,698,772.17

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2006-07	131,163.71	X	102.90%	=	134,967.46
32	SPECIAL EDUCATION - EPS ALLOCATION					2,423,303.22
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2006-07	1,872,483.22	X	102.90%	=	1,926,785.23
35	TRANSPORTATION - EPS ALLOCATION					937,829.20
36	TRANSPORTATION (BUS PURCHASES) FOR 2007-08					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					5,422,885.11
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					21,121,657.28

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	AUGUSTA				
	07/01/08	NEW ELEMENTARY SCHOOLS	314,528.00	11,795.00	326,323.00
	12/01/08	NEW CONY HIGH SCHOOL	1,225,970.00	501,552.88	1,727,522.88
	06/01/09	NEW CONY HIGH SCHOOL	0.00	476,267.26	476,267.26
42	TOTAL PRINCIPAL & INTEREST		1,540,498.00	989,615.14	2,530,113.14
43	APPROVED LEASES FOR 2007-08 - AUGUSTA				0.00
43A	APPROVED LEASE PURCHASES FOR 2007-08 - AUGUSTA				0.00
44	INSURED VALUE FACTOR FOR 2006-07 - AUGUSTA				0.00
47	TOTAL DEBT SERVICE ALLOCATION				2,530,113.14
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				23,651,770.42

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

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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		
	2,346.5 100.00%	23,651,770.42	0.00	23,651,770.42		
TOTAL	2,346.5			23,651,770.42		
AUGUSTA	2007 STATE VALUATION X MILL EXPECTATION	TOWN CONTRIBUTION	TOWN ALLOCATION			
	1,380,800,000 6.790	9,375,632.00	23,651,770.42	9,375,632.00 100.00%	6.79M	
TOTAL	1,380,800,000	9,375,632.00	23,651,770.42	9,375,632.00 100.00%	6.79M	
E. TOTALS AND ADJUSTMENTS				TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			23,651,770.42	9,375,632.00	14,276,138.42
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			23,651,770.42	9,375,632.00	14,276,138.42
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
60	ADJUSTED STATE CONTRIBUTION					14,276,138.42
61	LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):			LOCAL SHARE % = 39.64%	STATE SHARE % = 60.36%	
62	ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):			LOCAL SHARE % = 39.64%	STATE SHARE % = 60.36%	
63	FYI: 100% E.P.S. TOTAL ALLOCATION			24,137,299.46		

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	978,835.44	1,006,451.44	326,323.00	326,323.00
August	978,835.44	1,006,451.44	0.00	0.00
September	978,835.44	1,006,451.44	0.00	0.00
October	978,835.44	1,006,451.44	0.00	0.00
November	978,835.44	1,006,451.44	0.00	0.00
December	978,835.44	1,006,451.44	1,727,522.88	1,727,522.88
Janurary	978,835.44	1,006,451.44	0.00	0.00
February	978,835.44	940,173.04	0.00	0.00
March	978,835.44	940,173.04	0.00	0.00
April	978,835.44	940,173.04	0.00	0.00
May	978,835.44	940,173.04	0.00	0.00
June	978,835.44	940,173.04	476,267.26	476,267.26
Total	11,746,025.28	11,746,025.28	2,530,113.14	2,530,113.14