

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

AUGUSTA

2011-12

021 - 205

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2010)	1,039	416	1,455	864	2,319
10 ATTENDING PUPILS (OCTOBER 2010)	1,025	414	1,439	831	2,270
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2010	1,032.0	415.0	1,447.0 (63%)	847.5 (37%)	2,294.5

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	60.7 (17:1)	25.9 (16:1)	56.5 (15:1)	=	143.1	/	137.4	=	1.04 X	7046,350	=	4616,769	2711,435
B. GUIDANCE	2.9 (350:1)	1.2 (350:1)	3.4 (250:1)	=	7.5	/	8.4	=	.89 X	493,344	=	276,618	162,458
C. LIBRARIANS	1.3 (800:1)	0.5 (800:1)	1.1 (800:1)	=	2.9	/	1.0	=	2.90 X	54,887	=	100,278	58,894
D. HEALTH	1.3 (800:1)	0.5 (800:1)	1.1 (800:1)	=	2.9	/	5.1	=	.57 X	248,868	=	89,369	52,486
E. EDUCATION TECHS	10.3 (100:1)	4.2 (100:1)	3.4 (250:1)	=	17.9	/	25.5	=	.70 X	494,672	=	218,150	128,120
F. LIBRARY TECHS	2.1 (500:1)	0.8 (500:1)	1.7 (500:1)	=	4.6	/	5.5	=	.84 X	105,227	=	55,686	32,705
G. CLERICAL	5.2 (200:1)	2.1 (200:1)	4.2 (200:1)	=	11.5	/	10.7	=	1.07 X	339,973	=	229,176	134,595
H. SCHOOL ADMIN.	3.4 (305:1)	1.4 (305:1)	2.7 (315:1)	=	7.5	/	9.0	=	.83 X	725,234	=	379,225	222,719

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	37	37	53,539	31,358
B. Supplies and Equipment	342	473	494,874	400,868
C. Professional Development	58	58	83,926	49,155
D. Instructional Leadership Support	24	24	34,728	20,340
E. Co- and Extra-Curricular Student	34	113	49,198	95,768
F. System Administration/Support	218	218	315,446	184,755
G. Operations & Maintenance	1,002	1,191	1449,894	1009,373

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	965,776	567,202
B. Education & Library Technicians	36.00%	98,581	57,897
C. Clerical	29.00%	66,461	39,033
D. School Administrators	14.00%	53,092	31,181

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.95)	-360,136	-211,504
16 Adjustment for Title I Revenues	-480,714	-282,324

17 TOTALS	8789,935	5496,513
18 E.P.S. RATES	6,075	6,486

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A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	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		
	APRIL 2010	1,453.0	752.0	2,205.0		
	OCTOBER 2010	1,440.0	724.0	2,164.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X	SAU EPS RATES	
	K-8 PUPILS	1,446.5 +	45.66	X	6,075.00	= 9,064,872.00
	9-12 PUPILS	738.0 +	34.50	X	6,486.00	= 5,010,435.00
	ADULT EDUC. COURSES AT .1	47.3		X	6,486.00	= 306,787.80
	K-8 EQUIV. INSTR. PUPILS	1.750		X	6,075.00	= 10,631.25
	9-12 EQUIV. INSTR. PUPILS	0.250		X	6,486.00	= 1,621.50
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .6299	911.2	X .15	X	6,075.00	= 830,331.00
	9-12 DISADVANTAGED @ .6299	464.9	X .15	X	6,486.00	= 452,301.21
	K-8 LIMITED ENGLISH PROF.	36.0	X .500	X	6,075.00	= 109,350.00
	9-12 LIMITED ENGLISH PROF.	12.0	X .500	X	6,486.00	= 38,916.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,446.5		X	43.00	= 62,199.50
	9-12 STUDENT ASSESSMENT	738.0		X	43.00	= 31,734.00
	K-8 TECHNOLOGY RESOURCES	1,446.5		X	97.00	= 140,310.50
	9-12 TECHNOLOGY RESOURCES	738.0		X	293.00	= 216,234.00
	K-2 PUPILS	569.0	X .10	X	6,075.00	= 345,667.50
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					16,621,391.26
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					16,122,749.52
30	ADJUSTED TOTAL OPERATING ALLOCATION					16,122,749.52

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2009-10	141,650.50	X	101.60%	=	143,916.91
32	SPECIAL EDUCATION - EPS ALLOCATION					2,912,211.13
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2009-10	1,878,132.81	X	101.60%	=	1,908,182.93
35	TRANSPORTATION - EPS ALLOCATION					1,259,169.67
36	TRANSPORTATION (BUS PURCHASES) FOR 2010-11					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					6,223,480.64
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					22,346,230.16

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	AUGUSTA				
	12/01/11	NEW CONY HIGH SCHOOL	1,225,970.00	401,372.12	1,627,342.12
	06/01/12	NEW CONY HIGH SCHOOL	0.00	400,410.40	400,410.40
42	TOTAL PRINCIPAL & INTEREST		1,225,970.00	801,782.52	2,027,752.52
43	APPROVED LEASES FOR 2010-11 - AUGUSTA				0.00
43A	APPROVED LEASE PURCHASES FOR 2010-11 - AUGUSTA				0.00
44	INSURED VALUE FACTOR FOR 2009-10 - AUGUSTA				0.00
47	TOTAL DEBT SERVICE ALLOCATION				2,027,752.52
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				24,373,982.68

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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	2,184.5		24,373,982.68	0.00	24,373,982.68				
TOTAL	2,184.5				24,373,982.68				
			2010 STATE VALUATION X	MILL EXPECTATION	= TOWN CONTRIBUTION	OR TOWN ALLOCATION			
AUGUSTA			1,552,200,000	7.470	11,594,934.00	24,373,982.68	11,594,934.00	100.00%	7.47M
TOTAL			1,552,200,000		11,594,934.00	24,373,982.68	11,594,934.00	100.00%	7.47M
E. TOTALS AND ADJUSTMENTS			TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION				

49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			24,373,982.68	11,594,934.00	12,779,048.68			
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			24,373,982.68	11,594,934.00	12,779,048.68			
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			
59E	LESS MAINECARE SEED					31,726.99			
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					12,747,321.69			
61	LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):					LOCAL SHARE % = 47.57% STATE SHARE % = 52.43%			
62	ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):					LOCAL SHARE % = 47.70% STATE SHARE % = 52.30%			
63	FYI: 100% E.P.S. TOTAL ALLOCATION			24,872,624.42					

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	893,297.43	895,941.34	0.00	0.00
August	893,297.43	895,941.34	0.00	0.00
September	893,297.43	895,941.34	0.00	0.00
October	893,297.43	895,941.34	0.00	0.00
November	893,297.43	895,941.35	0.00	0.00
December	893,297.43	895,941.35	1,627,342.12	1,627,342.12
Janurary	893,297.43	895,941.35	0.00	0.00
February	893,297.43	895,941.35	0.00	0.00
March	893,297.43	895,941.35	0.00	0.00
April	893,297.43	895,941.35	0.00	0.00
May	893,297.43	895,941.35	0.00	0.00
June	893,297.44	864,214.36	400,410.40	400,410.40
Total	10,719,569.17	10,719,569.17	2,027,752.52	2,027,752.52