

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

AUBURN

2010-11

020 - 202

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2009)	1,699	728	2,427	1,090	3,517
10 ATTENDING PUPILS (OCTOBER 2009)	1,744	739	2,483	1,077	3,560
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2009	1,721.5	733.5	2,455.0 ( 69%)	1,083.5 ( 31%)	3,538.5

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	101.3 (17:1)	45.8 (16:1)	72.2 (15:1)	=	219.3	247.0	=	.89 X	11492,822	=	7057,742	3170,870
B. GUIDANCE	4.9 (350:1)	2.1 (350:1)	4.3 (250:1)	=	11.3	14.3	=	.79 X	760,511	=	414,555	186,249
C. LIBRARIANS	2.2 (800:1)	0.9 (800:1)	1.4 (800:1)	=	4.5	3.9	=	1.15 X	195,735	=	155,316	69,779
D. HEALTH	2.2 (800:1)	0.9 (800:1)	1.4 (800:1)	=	4.5	2.0	=	2.25 X	96,859	=	150,374	67,559
E. EDUCATION TECHS	17.2 (100:1)	7.3 (100:1)	4.3 (250:1)	=	28.8	5.9	=	4.88 X	107,687	=	362,604	162,909
F. LIBRARY TECHS	3.4 (500:1)	1.5 (500:1)	2.2 (500:1)	=	7.1	4.5	=	1.58 X	91,308	=	99,544	44,723
G. CLERICAL	8.6 (200:1)	3.7 (200:1)	5.4 (200:1)	=	17.7	20.0	=	.89 X	612,816	=	376,330	169,076
H. SCHOOL ADMIN.	5.6 (305:1)	2.4 (305:1)	3.4 (315:1)	=	11.4	13.0	=	.88 X	1035,330	=	628,652	282,438

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	36	36	88,380	39,006
B. Supplies and Equipment	337	466	827,335	504,911
C. Professional Development	57	57	139,935	61,760
D. Instructional Leadership Support	24	24	58,920	26,004
E. Co- and Extra-Curricular Student	33	111	81,015	120,269
F. System Administration/Support	215	215	527,825	232,953
G. Operations & Maintenance	986	1,172	2420,630	1269,862

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	1477,818	663,947
B. Education & Library Technicians	36.00%	166,373	74,748
C. Clerical	29.00%	109,136	49,032
D. School Administrators	14.00%	88,011	39,541

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.98)	-223,496	-100,397
16 Adjustment for Title I Revenues	-627,831	-282,069

17 TOTALS	14379,166	6853,169
18 E.P.S. RATES	5,857	6,325

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## A. OPERATING COST ALLOCATIONS

19 SUBSIDIZABLE PUPILS		K-8	9-12	TOTAL		
	APRIL 2007	2,359.0	1,121.0	3,480.0		
	OCTOBER 2007	2,434.0	1,129.0	3,563.0		
	APRIL 2008	2,425.0	1,083.0	3,508.0		
	OCTOBER 2008	2,464.0	1,126.0	3,590.0		
	APRIL 2009	2,442.0	1,086.0	3,528.0		
	OCTOBER 2009	2,496.0	1,073.0	3,569.0		
21 BASIC COUNTS		AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	2,469.0 +	0.00	X	5,857.00	= 14,460,933.00
	9-12 PUPILS	1,079.5 +	23.50	X	6,325.00	= 6,976,475.00
	ADULT EDUC. COURSES AT .1	16.4		X	6,325.00	= 103,730.00
	K-8 EQUIV. INSTR. PUPILS	1.000		X	5,857.00	= 5,857.00
	9-12 EQUIV. INSTR. PUPILS	0.875		X	6,325.00	= 5,534.38
WEIGHTED COUNTS		PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .5409	1,335.5	X .15	X	5,857.00	= 1,173,303.53
	9-12 DISADVANTAGED @ .5409	583.9	X .15	X	6,325.00	= 553,975.13
	K-8 LIMITED ENGLISH PROF.	127.0	X .500	X	5,857.00	= 371,919.50
	9-12 LIMITED ENGLISH PROF.	29.0	X .500	X	6,325.00	= 91,712.50
TARGETED FUNDS		PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	2,469.0		X	42.00	= 103,698.00
	9-12 STUDENT ASSESSMENT	1,079.5		X	42.00	= 45,339.00
	K-8 TECHNOLOGY RESOURCES	2,469.0		X	95.00	= 234,555.00
	9-12 TECHNOLOGY RESOURCES	1,079.5		X	288.00	= 310,896.00
	K-2 PUPILS	948.0	X .10	X	5,857.00	= 555,243.60
ISOLATED SMALL SCHOOL ADJUSTMENT						
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
OPERATING ALLOCATION						24,993,171.64
OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %						24,243,376.49
30 ADJUSTED TOTAL OPERATING ALLOCATION						24,243,376.49

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B. OTHER SUBSIDIZABLE COSTS

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31	GIFTED & TALENTED EXPENDITURES FOR 2008-09	232,331.88	X	102.50%	=	238,140.18
32	SPECIAL EDUCATION - EPS ALLOCATION					5,290,008.26
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2008-09	0.00	X	102.50%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					975,940.63
36	TRANSPORTATION (BUS PURCHASES) FOR 2009-10					141,438.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					6,645,527.07
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					30,888,903.56

C. DEBT SERVICE ALLOCATIONS

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41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	AUBURN				
	11/01/10	ADD TO SHERWOOD HGTS & FAIRVIEW	376,010.00	73,957.05	449,967.05
	05/01/11	ADD TO SHERWOOD HGTS & FAIRVIEW	0.00	64,669.97	64,669.97
	09/01/10	NEW PRE K-6 ELEM SCHOOL	480,436.24	160,297.20	640,733.44
	03/01/11	NEW PRE K-6 ELEM SCHOOL	0.00	150,688.48	150,688.48
42	TOTAL PRINCIPAL & INTEREST		856,446.24	449,612.70	1,306,058.94
43	APPROVED LEASES FOR 2009-10 - AUBURN				0.00
43A	APPROVED LEASE PURCHASES FOR 2009-10 - AUBURN				0.00
44	INSURED VALUE FACTOR FOR 2008-09 - AUBURN				0.00
47	TOTAL DEBT SERVICE ALLOCATION				1,306,058.94
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				32,194,962.50

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

					TOTAL ALLOCATION	LOCAL CONTRIBUTION
AUBURN	AVG. CAL. YEAR PUPILS	100.00%	OPERATING ALLOCATION	+ DEBT ALLOCATION	= TOWN ALLOCATION	
	3,548.5		32,194,962.50	0.00	32,194,962.50	
TOTAL	3,548.5				32,194,962.50	

	2009 STATE VALUATION	MILL EXPECTATION	TOWN CONTRIBUTION	OR TOWN ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
AUBURN	1,981,600,000	6.900	13,673,040.00	32,194,962.50	13,673,040.00	100.00% 6.90M
TOTAL	1,981,600,000		13,673,040.00	32,194,962.50	13,673,040.00	100.00% 6.90M

E. TOTALS AND ADJUSTMENTS

	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	32,194,962.50	13,673,040.00	18,521,922.50
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	32,194,962.50	13,673,040.00	18,521,922.50
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			9,321.90
59B REGIONALIZATION AND EFFICIENCY ASSISTANCE			0.00
59C LESS AMOUNT TO BE PAID BY FEDERAL ARRA TITLE XIV STABILIZATION FUNDS			1,002,689.60
60 ADJUSTED STATE CONTRIBUTION			17,528,554.80
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 42.47%	STATE SHARE % = 57.53%	
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 45.55%	STATE SHARE % = 54.45%	
63 FYI: 100% E.P.S. TOTAL ALLOCATION	32,944,757.65		

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  
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## SCHEDULED PAYMENTS &amp; YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	1,351,874.65	1,351,097.83	0.00	0.00
August	1,351,874.65	1,351,097.83	0.00	0.00
September	1,351,874.65	1,351,097.83	640,733.44	640,733.44
October	1,351,874.65	1,351,097.83	0.00	0.00
November	1,351,874.65	1,351,097.83	449,967.05	449,967.05
December	1,351,874.65	1,351,097.83	0.00	0.00
Janurary	1,351,874.65	1,351,097.83	0.00	0.00
February	1,351,874.65	1,351,097.83	0.00	0.00
March	1,351,874.65	1,351,097.83	150,688.48	150,688.48
April	1,351,874.65	1,351,097.83	0.00	0.00
May	1,351,874.65	1,359,642.85	64,669.97	64,669.97
June	1,351,874.71	1,351,874.71	0.00	0.00
Total	16,222,495.86	16,222,495.86	1,306,058.94	1,306,058.94