

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

AUBURN

2011-12

020 - 202

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2010)	1,742	740	2,482	1,044	3,526
10 ATTENDING PUPILS (OCTOBER 2010)	1,799	764	2,563	1,027	3,590
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2010	1,770.5	752.0	2,522.5 (71%)	1,035.5 (29%)	3,558.0

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	104.1 (17:1)	47.0 (16:1)	69.0 (15:1)	=	220.1	/	248.0	=	.89 X	11800,672	=	7456,845	3045,753
B. GUIDANCE	5.1 (350:1)	2.1 (350:1)	4.1 (250:1)	=	11.3	/	16.3	=	.69 X	873,532	=	427,943	174,794
C. LIBRARIANS	2.2 (800:1)	0.9 (800:1)	1.3 (800:1)	=	4.4	/	3.6	=	1.22 X	185,658	=	160,817	65,686
D. HEALTH	2.2 (800:1)	0.9 (800:1)	1.3 (800:1)	=	4.4	/	2.0	=	2.20 X	98,409	=	153,715	62,785
E. EDUCATION TECHS	17.7 (100:1)	7.5 (100:1)	4.1 (250:1)	=	29.3	/	2.5	=	11.72 X	47,816	=	397,887	162,517
F. LIBRARY TECHS	3.5 (500:1)	1.5 (500:1)	2.1 (500:1)	=	7.1	/	4.5	=	1.58 X	94,610	=	106,134	43,350
G. CLERICAL	8.9 (200:1)	3.8 (200:1)	5.2 (200:1)	=	17.9	/	18.1	=	.99 X	559,983	=	393,612	160,771
H. SCHOOL ADMIN.	5.8 (305:1)	2.5 (305:1)	3.3 (315:1)	=	11.6	/	13.0	=	.89 X	1063,625	=	672,104	274,522

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	37	37	93,333	38,314
B. Supplies and Equipment	342	473	862,695	489,792
C. Professional Development	58	58	146,305	60,059
D. Instructional Leadership Support	24	24	60,540	24,852
E. Co- and Extra-Curricular Student	34	113	85,765	117,012
F. System Administration/Support	218	218	549,905	225,739
G. Operations & Maintenance	1,002	1,191	2527,545	1233,281

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	1557,871	636,313
B. Education & Library Technicians	36.00%	181,448	74,112
C. Clerical	29.00%	114,147	46,624
D. School Administrators	14.00%	94,095	38,433

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.98)	-236,199	-96,479
16 Adjustment for Title I Revenues	-588,234	-240,264

17 TOTALS	15218,272	6637,964
18 E.P.S. RATES	6,033	6,410

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	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		
	APRIL 2010	2,499.0	1,042.0	3,541.0		
	OCTOBER 2010	2,584.0	1,025.0	3,609.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	2,541.5 +	0.00	X	6,033.00	= 15,332,869.50
	9-12 PUPILS	1,033.5 +	39.00	X	6,410.00	= 6,874,725.00
	ADULT EDUC. COURSES AT .1	17.7		X	6,410.00	= 113,457.00
	K-8 EQUIV. INSTR. PUPILS	1.250		X	6,033.00	= 7,541.25
	9-12 EQUIV. INSTR. PUPILS	1.250		X	6,410.00	= 8,012.50
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .5228	1,328.7	X .15	X	6,033.00	= 1,202,407.07
	9-12 DISADVANTAGED @ .5228	540.3	X .15	X	6,410.00	= 519,498.45
	K-8 LIMITED ENGLISH PROF.	142.0	X .500	X	6,033.00	= 428,343.00
	9-12 LIMITED ENGLISH PROF.	33.0	X .500	X	6,410.00	= 105,765.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	2,541.5		X	43.00	= 109,284.50
	9-12 STUDENT ASSESSMENT	1,033.5		X	43.00	= 44,440.50
	K-8 TECHNOLOGY RESOURCES	2,541.5		X	97.00	= 246,525.50
	9-12 TECHNOLOGY RESOURCES	1,033.5		X	293.00	= 302,815.50
	K-2 PUPILS	1,007.5	X .10	X	6,033.00	= 607,824.75
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					25,903,509.52
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					25,126,404.23
30	ADJUSTED TOTAL OPERATING ALLOCATION					25,126,404.23

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2009-10	280,512.99	X	101.60%	=	285,001.20
32	SPECIAL EDUCATION - EPS ALLOCATION					5,329,484.60
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2009-10	0.00	X	101.60%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					997,833.60
36	TRANSPORTATION (BUS PURCHASES) FOR 2010-11					266,000.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					6,878,319.40
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					32,004,723.63

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	AUBURN				
	11/01/11	ADD TO SHERWOOD HGTS & FAIRVIEW	376,010.00	63,951.75	439,961.75
	05/01/12	ADD TO SHERWOOD HGTS & FAIRVIEW	0.00	53,891.64	53,891.64
	09/01/11	NEW PRE K-6 ELEM SCHOOL	480,436.24	150,688.48	631,124.72
	03/01/12	NEW PRE K-6 ELEM SCHOOL	0.00	141,079.75	141,079.75
42	TOTAL PRINCIPAL & INTEREST		856,446.24	409,611.62	1,266,057.86
43	APPROVED LEASES FOR 2010-11 - AUBURN				0.00
43A	APPROVED LEASE PURCHASES FOR 2010-11 - AUBURN				0.00
44	INSURED VALUE FACTOR FOR 2009-10 - AUBURN				0.00
47	TOTAL DEBT SERVICE ALLOCATION				1,266,057.86
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				33,270,781.49

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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		
	3,575.0	33,270,781.49	0.00	33,270,781.49		
TOTAL	3,575.0			33,270,781.49		
AUBURN	2010 STATE VALUATION	MILL EXPECTATION	TOWN CONTRIBUTION	TOWN ALLOCATION		
	2,054,450,000	7.470	15,346,741.50	33,270,781.49	15,346,741.50 100.00% 7.47M	
TOTAL	2,054,450,000		15,346,741.50	33,270,781.49	15,346,741.50 100.00% 7.47M	
E. TOTALS AND ADJUSTMENTS				TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			33,270,781.49	15,346,741.50	17,924,039.99
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			33,270,781.49	15,346,741.50	17,924,039.99
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					1,824.00
59B	REGIONALIZATION AND EFFICIENCY ASSISTANCE					0.00
59E	LESS MAINECARE SEED					44,797.83
60	ADJUSTED STATE CONTRIBUTION					17,881,066.16
61	LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):			LOCAL SHARE % = 46.13%	STATE SHARE % = 53.87%	
62	ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):			LOCAL SHARE % = 46.26%	STATE SHARE % = 53.74%	
63	FYI: 100% E.P.S. TOTAL ALLOCATION			34,047,886.78		

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	1,384,584.02	1,388,165.17	0.00	0.00
August	1,384,584.02	1,388,165.17	0.00	0.00
September	1,384,584.02	1,388,165.17	631,124.72	631,124.72
October	1,384,584.02	1,388,165.18	0.00	0.00
November	1,384,584.02	1,388,165.18	439,961.75	439,961.75
December	1,384,584.02	1,388,165.18	0.00	0.00
Janurary	1,384,584.02	1,388,165.18	0.00	0.00
February	1,384,584.02	1,389,381.13	0.00	0.00
March	1,384,584.02	1,388,317.19	141,079.75	141,079.75
April	1,384,584.02	1,388,317.19	0.00	0.00
May	1,384,584.02	1,388,317.19	53,891.64	53,891.64
June	1,384,584.08	1,343,519.37	0.00	0.00
Total	16,615,008.30	16,615,008.30	1,266,057.86	1,266,057.86