

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

AUGUSTA

2012-13

021 - 205

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2011)	1,017	410	1,427	800	2,227
10 ATTENDING PUPILS (OCTOBER 2011)	1,114	437	1,551	787	2,338
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2011	1,065.5	423.5	1,489.0 ( 65%)	793.5 ( 35%)	2,282.5

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	62.7 (17:1)	26.5 (16:1)	52.9 (15:1)	=	142.1 /	139.4 =		1.02 X	6990,984 =		4635,023	2495,781
B. GUIDANCE	3.0 (350:1)	1.2 (350:1)	3.2 (250:1)	=	7.4 /	7.6 =		.97 X	453,669 =		286,038	154,021
C. LIBRARIANS	1.3 (800:1)	0.5 (800:1)	1.0 (800:1)	=	2.8 /	1.0 =		2.80 X	55,491 =		100,994	54,381
D. HEALTH	1.3 (800:1)	0.5 (800:1)	1.0 (800:1)	=	2.8 /	5.0 =		.56 X	238,002 =		86,633	46,648
E. EDUCATION TECHS	10.7 (100:1)	4.2 (100:1)	3.2 (250:1)	=	18.1 /	27.3 =		.66 X	528,196 =		226,596	122,013
F. LIBRARY TECHS	2.1 (500:1)	0.8 (500:1)	1.6 (500:1)	=	4.5 /	6.0 =		.75 X	116,400 =		56,745	30,555
G. CLERICAL	5.3 (200:1)	2.1 (200:1)	4.0 (200:1)	=	11.4 /	11.8 =		.97 X	373,264 =		235,343	126,723
H. SCHOOL ADMIN.	3.5 (305:1)	1.4 (305:1)	2.5 (315:1)	=	7.4 /	8.0 =		.93 X	667,636 =		403,586	217,315

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	37	37	55,093	29,360
B. Supplies and Equipment	346	478	515,194	379,293
C. Professional Development	59	59	87,851	46,817
D. Instructional Leadership Support	24	24	35,736	19,044
E. Co- and Extra-Curricular Student	34	114	50,626	90,459
F. System Administration/Support	220	220	327,580	174,570
G. Operations & Maintenance	1,013	1,204	1508,357	955,374

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	970,651	522,658
B. Education & Library Technicians	36.00%	102,003	54,924
C. Clerical	29.00%	68,249	36,750
D. School Administrators	14.00%	56,502	30,424

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.95)	-304,302	-163,839
16 Adjustment for Title I Revenues	-431,598	-232,399

17 TOTALS	9072,898	5190,870
18 E.P.S. RATES	6,093	6,542

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## A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	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		
	APRIL 2011	1,425.0	697.0	2,122.0		
	OCTOBER 2011	1,554.0	683.0	2,237.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	1,489.5 +	0.00	X	6,093.00	= 9,075,523.50
	9-12 PUPILS	690.0 +	45.83	X	6,542.00	= 4,813,799.86
	ADULT EDUC. COURSES AT .1	47.7		X	6,542.00	= 312,053.40
	K-8 EQUIV. INSTR. PUPILS	0.500		X	6,093.00	= 3,046.50
	9-12 EQUIV. INSTR. PUPILS	0.250		X	6,542.00	= 1,635.50
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .6287	936.4	X .15	X	6,093.00	= 855,822.78
	9-12 DISADVANTAGED @ .6287	433.8	X .15	X	6,542.00	= 425,687.94
	K-8 LIMITED ENGLISH PROF.	22.0	X .500	X	6,093.00	= 67,023.00
	9-12 LIMITED ENGLISH PROF.	11.0	X .500	X	6,542.00	= 35,981.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,489.5		X	43.00	= 64,048.50
	9-12 STUDENT ASSESSMENT	690.0		X	43.00	= 29,670.00
	K-8 TECHNOLOGY RESOURCES	1,489.5		X	98.00	= 145,971.00
	9-12 TECHNOLOGY RESOURCES	690.0		X	296.00	= 204,240.00
	K-2 PUPILS	598.0	X .10	X	6,093.00	= 364,361.40
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					16,398,864.38
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					15,906,898.44
30	ADJUSTED TOTAL OPERATING ALLOCATION					15,906,898.44

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B. OTHER SUBSIDIZABLE COSTS

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31	GIFTED & TALENTED EXPENDITURES FOR 2010-11	117,828.22	X	101.10%	=	119,124.33
32	SPECIAL EDUCATION - EPS ALLOCATION					3,243,808.14
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2010-11	1,604,160.85	X	101.10%	=	1,621,806.62
35	TRANSPORTATION - EPS ALLOCATION					1,153,780.58
36	TRANSPORTATION (BUS PURCHASES) FOR 2011-12					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					6,138,519.67
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					22,045,418.11

C. DEBT SERVICE ALLOCATIONS

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41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	AUGUSTA				
	12/01/12	NEW CONY HIGH SCHOOL	1,225,970.00	400,410.40	1,626,380.40
	06/01/13	NEW CONY HIGH SCHOOL	0.00	375,124.77	375,124.77
42	TOTAL PRINCIPAL & INTEREST		1,225,970.00	775,535.17	2,001,505.17
43	APPROVED LEASES FOR 2011-12 - AUGUSTA				0.00
43A	APPROVED LEASE PURCHASES FOR 2011-12 - AUGUSTA				0.00
44	INSURED VALUE FACTOR FOR 2010-11 - AUGUSTA				0.00
47	TOTAL DEBT SERVICE ALLOCATION				2,001,505.17
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				24,046,923.28

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION	TOTAL ALLOCATION	LOCAL CONTRIBUTION
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	AVG. CAL. YEAR PUPILS	100.00%	OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION
AUGUSTA	2,183.5		24,046,923.28		0.00		24,046,923.28
TOTAL	2,183.5						24,046,923.28

	2011 STATE VALUATION	X MILL EXPECTATION	= TOWN CONTRIBUTION	OR	TOWN ALLOCATION		LOCAL CONTRIBUTION		STATE CONTRIBUTION
AUGUSTA	1,526,350,000	7.800	11,905,530.00		24,046,923.28		11,905,530.00	100.00%	7.80M
TOTAL	1,526,350,000		11,905,530.00		24,046,923.28		11,905,530.00	100.00%	7.80M

E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
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49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	24,046,923.28	11,905,530.00	12,141,393.28
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	24,046,923.28	11,905,530.00	12,141,393.28
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
59D BUS REFURBISHING ADJUSTMENT			0.00
59E LESS MAINECARE SEED - PRIVATE			83,959.42
59E LESS MAINECARE SEED - PUBLIC			19,261.13
60 ADJUSTED STATE CONTRIBUTION			12,038,172.73
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 49.51%	STATE SHARE % = 50.49%	
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 49.94%	STATE SHARE % = 50.06%	
63 FYI: 100% E.P.S. TOTAL ALLOCATION	24,538,889.22		