

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

AUBURN

2006-07

020 - 202

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2005	1,501.5	834.0	2,335.5 (67%)	1,132.5 (33%)	3,468.0

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	88.3 (17:1)	52.1 (16:1)	75.5 (15:1)	=	215.9 /	251.3 =	.86 X	10425,085 =	6006,934	2958,639
B. GUIDANCE	4.3 (350:1)	2.4 (350:1)	4.5 (250:1)	=	11.2 /	18.6 =	.60 X	845,169 =	339,758	167,343
C. LIBRARIANS	1.9 (800:1)	1.0 (800:1)	1.4 (800:1)	=	4.3 /	3.5 =	1.23 X	141,229 =	116,387	57,325
D. HEALTH	1.9 (800:1)	1.0 (800:1)	1.4 (800:1)	=	4.3 /	3.4 =	1.26 X	138,596 =	117,003	57,628
E. EDUCATION TECHS	15.0 (100:1)	8.3 (100:1)	4.5 (250:1)	=	27.8 /	29.9 =	.93 X	487,256 =	303,609	149,539
F. LIBRARY TECHS	3.0 (500:1)	1.7 (500:1)	2.3 (500:1)	=	7.0 /	6.5 =	1.08 X	128,117 =	92,705	45,661
G. CLERICAL	7.5 (200:1)	4.2 (200:1)	5.7 (200:1)	=	17.4 /	25.9 =	.67 X	669,887 =	300,712	148,112
H. SCHOOL ADMIN.	4.9 (305:1)	2.7 (305:1)	3.6 (315:1)	=	11.2 /	14.0 =	.80 X	958,259 =	513,627	252,980

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	32	32	74,736	36,240
B. Supplies and Equipment	302	418	705,321	473,385
C. Professional Development	51	51	119,111	57,758
D. Instructional Leadership Support	20	20	46,710	22,650
E. Co- and Extra-Curricular Student	29	99	67,730	112,118
F. System Administration/Support	349	346	815,090	391,845
G. Operations & Maintenance	929	1,104	2169,680	1250,280

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	1250,216	615,778
B. Education & Library Technicians	36.00%	142,673	70,272
C. Clerical	29.00%	87,206	42,952
D. School Administrators	14.00%	71,908	35,417

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.98)	-188,349	-92,757
16 Adjustment for Title I Revenues	-518,528	-255,394

17 TOTALS	12634,238	6597,769
18 E.P.S. RATES	5,410	5,826

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A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2003	2,433.0	1,199.0	3,632.0		
	OCTOBER 2003	2,398.0	1,224.0	3,622.0		
	APRIL 2004	2,374.0	1,196.0	3,570.0		
	OCTOBER 2004	2,367.0	1,155.0	3,522.0		
	APRIL 2005	2,364.0	1,114.0	3,478.0		
	OCTOBER 2005	2,330.0	1,137.0	3,467.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	2,347.0 +	30.66	X	5,410.00	= 12,863,140.60
	9-12 PUPILS	1,125.5 +	45.33	X	5,826.00	= 6,821,255.58
	ADULT EDUC. COURSES AT .1	15.7		X	5,826.00	= 91,468.20
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,410.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	3.375		X	5,826.00	= 19,662.75
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .4081	957.8	X .15	X	5,410.00	= 777,254.70
	9-12 DISADVANTAGED @ .4081	459.3	X .15	X	5,826.00	= 401,382.27
	K-8 LIMITED ENGLISH PROF.	86.0	X .300	X	5,410.00	= 139,578.00
	9-12 LIMITED ENGLISH PROF.	21.0	X .300	X	5,826.00	= 36,703.80
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	2,347.0		X	79.00	= 185,413.00
	9-12 STUDENT ASSESSMENT	1,125.5		X	79.00	= 88,914.50
	K-8 TECHNOLOGY RESOURCES	2,347.0		X	85.00	= 199,495.00
	9-12 TECHNOLOGY RESOURCES	1,125.5		X	258.00	= 290,379.00
	K-2 PUPILS	794.0	X .10	X	5,410.00	= 429,554.00
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					22,344,201.40
	OPERATING ALLOCATION WITH EPS TRANSITION AT 90.00 %					20,109,781.26
30	ADJUSTED TOTAL OPERATING ALLOCATION					20,109,781.26

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2004-05	227,636.56	X	102.40%	=	233,099.84
32	SPECIAL EDUCATION - EPS ALLOCATION					5,166,303.09
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2004-05	0.00	X	102.40%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					873,883.24
36	TRANSPORTATION (BUS PURCHASES) FOR 2005-06					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					6,273,286.17
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					26,383,067.43

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
		11/01/06 ADD TO SHERWOOD HGTS & FA	376,010.00	63,039.64	439,049.64
		05/01/07 ADD TO SHERWOOD HGTS & FA	0.00	105,339.21	105,339.21
		09/01/06 NEW PRE K-6 ELEM SCHOOL	481,369.12	198,750.76	680,119.88
		03/01/07 NEW PRE K-6 ELEM SCHOOL	0.00	189,123.38	189,123.38
42	TOTAL PRINCIPAL & INTEREST		857,379.12	556,252.99	1,413,632.11
43	APPROVED LEASES FOR 2005-06				0.00
43A	APPROVED LEASE PURCHASES FOR 2005-06				79,741.67
44	INSURED VALUE FACTOR FOR 2004-05				0.00
47	TOTAL DEBT SERVICE ALLOCATION				1,493,373.78
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				27,876,441.21

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL. YEAR PUPILS	2005 STATE VALUATION	MILL EXPECTATION	LOCAL CONTRIBUTION	TOTAL ALLOCATION	LOCAL CONTRIBUTION	
AUBURN	3,472.5	1,547,750,000	7.60	11,762,900.00	27,876,441.21	11,762,900.00	100.00%
TOTAL	3,472.5	1,547,750,000		11,762,900.00	27,876,441.21	11,762,900.00	100.00%

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION

49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	27,876,441.21	11,762,900.00	16,113,541.21
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	27,876,441.21	11,762,900.00	16,113,541.21
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
57 LESS ADJUSTMENT FOR LAPTOP AGREEMENT			0.00
58E TRANSITION ADJUSTMENTS PER CHAPTER 519 PART AAAA-11 (TIER 2) AND AAAA-22 & 23			0.00
58F EPS TRANSITION ADJUSTMENT PER 20-A MRSa SECTION 15686 AND SUB-SEC. 2 TIER 1			0.00
59A MINIMUM TEACHER SALARY ADJUSTMENT			0.00
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			16,113,541.21
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 42.20% STATE SHARE % = 57.80%			
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 42.20% STATE SHARE % = 57.80%			
63 FYI: 100% E.P.S. TOTAL ALLOCATION	30,110,861.35		