

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

AUGUSTA

2006-07

021 - 205

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	1,057.0	564.0	1,621.0 (65%)	879.0 (35%)	2,500.0

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	62.2 (17:1)	35.3 (16:1)	58.6 (15:1)	=	156.1	/	170.1	=	.92 X	7436,399	=	4446,967	2394,520
B. GUIDANCE	3.0 (350:1)	1.6 (350:1)	3.5 (250:1)	=	8.1	/	9.3	=	.87 X	426,765	=	241,336	129,950
C. LIBRARIANS	1.3 (800:1)	0.7 (800:1)	1.1 (800:1)	=	3.1	/	2.0	=	1.55 X	97,911	=	98,645	53,117
D. HEALTH	1.3 (800:1)	0.7 (800:1)	1.1 (800:1)	=	3.1	/	6.0	=	.52 X	237,376	=	80,233	43,203
E. EDUCATION TECHS	10.6 (100:1)	5.6 (100:1)	3.5 (250:1)	=	19.7	/	30.7	=	.64 X	554,796	=	230,795	124,274
F. LIBRARY TECHS	2.1 (500:1)	1.1 (500:1)	1.8 (500:1)	=	5.0	/	8.0	=	.63 X	145,702	=	59,665	32,127
G. CLERICAL	5.3 (200:1)	2.8 (200:1)	4.4 (200:1)	=	12.5	/	15.7	=	.80 X	389,296	=	202,434	109,003
H. SCHOOL ADMIN.	3.5 (305:1)	1.8 (305:1)	2.8 (315:1)	=	8.1	/	8.3	=	.98 X	574,751	=	366,116	197,140

13 Other Support Costs (Per Pupil)	K-8	9-12		Elementary	Secondary
A. Substitute Teachers -1/2 Day	32	32		51,872	28,128
B. Supplies and Equipment	302	418		489,542	367,422
C. Professional Development	51	51		82,671	44,829
D. Instructional Leadership Support	20	20		32,420	17,580
E. Co- and Extra-Curricular Student	29	99		47,009	87,021
F. System Administration/Support	349	346		565,729	304,134
G. Operations & Maintenance	929	1,104		1505,909	970,416

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	924,764	497,950
B. Education & Library Technicians	36.00%	104,566	56,304
C. Clerical	29.00%	58,706	31,611
D. School Administrators	14.00%	51,256	27,600

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.95)	-345,867	-186,246
16 Adjustment for Title I Revenues	-397,696	-214,144

17 TOTALS	8897,070	5115,938
18 E.P.S. RATES	5,489	5,820

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

AUGUSTA

2006-07

021 - 205

A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2003	1,675.0	840.0	2,515.0		
	OCTOBER 2003	1,667.0	824.0	2,491.0		
	APRIL 2004	1,697.0	771.0	2,468.0		
	OCTOBER 2004	1,645.0	816.0	2,461.0		
	APRIL 2005	1,623.0	750.0	2,373.0		
	OCTOBER 2005	1,621.0	756.0	2,377.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X	SAU EPS RATES	
	K-8 PUPILS	1,622.0 +	32.66	X	5,489.00	= 9,082,428.74
	9-12 PUPILS	753.0 +	39.83	X	5,820.00	= 4,614,270.60
	ADULT EDUC. COURSES AT .1	50.9		X	5,820.00	= 296,238.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,489.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	1.625		X	5,820.00	= 9,457.50
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .4754	771.1	X .15	X	5,489.00	= 634,885.19
	9-12 DISADVANTAGED @ .4754	358.0	X .15	X	5,820.00	= 312,534.00
	K-8 LIMITED ENGLISH PROF.	51.0	X .300	X	5,489.00	= 83,981.70
	9-12 LIMITED ENGLISH PROF.	19.0	X .300	X	5,820.00	= 33,174.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,622.0		X	79.00	= 128,138.00
	9-12 STUDENT ASSESSMENT	753.0		X	79.00	= 59,487.00
	K-8 TECHNOLOGY RESOURCES	1,622.0		X	85.00	= 137,870.00
	9-12 TECHNOLOGY RESOURCES	753.0		X	258.00	= 194,274.00
	K-2 PUPILS	551.0	X .10	X	5,489.00	= 302,443.90
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					15,889,182.63
	OPERATING ALLOCATION WITH EPS TRANSITION AT 90.00 %					14,300,264.36
30	ADJUSTED TOTAL OPERATING ALLOCATION					14,300,264.36

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

AUGUSTA

2006-07

021 - 205

B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2004-05	114,738.00	X	102.40%	=	117,491.71
32	SPECIAL EDUCATION - EPS ALLOCATION					2,759,000.45
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2004-05	1,351,389.40	X	102.40%	=	1,383,822.75
35	TRANSPORTATION - EPS ALLOCATION					880,245.21
36	TRANSPORTATION (BUS PURCHASES) FOR 2005-06					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					5,140,560.12
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					19,440,824.48

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	07/01/06	NEW ELEMENTARY SCHOOLS	314,528.00	35,227.00	349,755.00
	01/01/07	NEW ELEMENTARY SCHOOLS	0.00	23,590.00	23,590.00
	06/01/07	NEW CONY HIGH SCHOOL	0.00	526,838.50	526,838.50
42	TOTAL PRINCIPAL & INTEREST		314,528.00	585,655.50	900,183.50
43	APPROVED LEASES FOR 2005-06				0.00
43A	APPROVED LEASE PURCHASES FOR 2005-06				10,810.00
44	INSURED VALUE FACTOR FOR 2004-05				0.00
47	TOTAL DEBT SERVICE ALLOCATION				910,993.50
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				20,351,817.98

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

					TOTAL ALLOCATION	LOCAL CONTRIBUTION		
	AVG. CAL. YEAR PUPILS	2005 STATE VALUATION	MILL EXPECTATION	LOCAL CONTRIBUTION	OR TOTAL ALLOCATION			
AUGUSTA	2,375.0	100.00% 1,064,250,000	7.60	8,088,300.00	20,351,817.98	8,088,300.00	100.00%	7.60M
TOTAL	2,375.0	1,064,250,000		8,088,300.00	20,351,817.98	8,088,300.00	100.00%	7.60M

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
A U G U S T A 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

AUGUSTA

2006-07

021 - 205

E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	20,351,817.98	8,088,300.00	12,263,517.98
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	20,351,817.98	8,088,300.00	12,263,517.98
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 M RSA 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			12,263,517.98
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 39.74% STATE SHARE % = 60.26%			
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 39.74% STATE SHARE % = 60.26%			
63 FYI: 100% E.P.S. TOTAL ALLOCATION	21,940,736.25		