

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

AUGUSTA

2007-08

021 - 205

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2006)	1,032	583	1,615	860	2,475
10 ATTENDING PUPILS (OCTOBER 2006)	998	547	1,545	953	2,498
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2006	1,015.0	565.0	1,580.0 (64%)	906.5 (36%)	2,486.5

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	59.7 (17:1)	35.3 (16:1)	60.4 (15:1)	=	155.4 /	170.6 =	=	.91 X	7804,545 =	=	4545,367	2556,769
B. GUIDANCE	2.9 (350:1)	1.6 (350:1)	3.6 (250:1)	=	8.1 /	9.3 =	=	.87 X	449,581 =	=	250,326	140,809
C. LIBRARIANS	1.3 (800:1)	0.7 (800:1)	1.1 (800:1)	=	3.1 /	2.0 =	=	1.55 X	102,084 =	=	101,267	56,963
D. HEALTH	1.3 (800:1)	0.7 (800:1)	1.1 (800:1)	=	3.1 /	5.7 =	=	.54 X	250,107 =	=	86,437	48,621
E. EDUCATION TECHS	10.2 (100:1)	5.7 (100:1)	3.6 (250:1)	=	19.5 /	31.8 =	=	.61 X	562,191 =	=	219,480	123,457
F. LIBRARY TECHS	2.0 (500:1)	1.1 (500:1)	1.8 (500:1)	=	4.9 /	7.0 =	=	.70 X	116,386 =	=	52,141	29,329
G. CLERICAL	5.1 (200:1)	2.8 (200:1)	4.5 (200:1)	=	12.4 /	15.3 =	=	.81 X	418,205 =	=	216,797	121,949
H. SCHOOL ADMIN.	3.3 (305:1)	1.9 (305:1)	2.9 (315:1)	=	8.1 /	9.6 =	=	.84 X	679,106 =	=	365,087	205,362

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	33	33	52,140	29,915
B. Supplies and Equipment	311	430	491,380	389,795
C. Professional Development	52	52	82,160	47,138
D. Instructional Leadership Support	21	21	33,180	19,037
E. Co- and Extra-Curricular Student	30	102	47,400	92,463
F. System Administration/Support	359	356	567,220	322,714
G. Operations & Maintenance	956	1,136	1510,480	1029,784

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	946,845	532,601
B. Education & Library Technicians	36.00%	97,784	55,003
C. Clerical	29.00%	62,871	35,365
D. School Administrators	14.00%	51,112	28,751

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.95)	-352,382	-198,244
16 Adjustment for Title I Revenues	-468,393	-263,471

17 TOTALS	8958,697	5404,108
18 E.P.S. RATES	5,670	5,962

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A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	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		
	APRIL 2006	1,618.0	734.0	2,352.0		
	OCTOBER 2006	1,550.0	811.0	2,361.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	1,584.0 +	41.66	X	5,670.00	= 9,217,492.20
	9-12 PUPILS	772.5 +	0.50	X	5,962.00	= 4,608,626.00
	ADULT EDUC. COURSES AT .1	44.9		X	5,962.00	= 267,693.80
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,670.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	1.375		X	5,962.00	= 8,197.75
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .5658	896.2	X .15	X	5,670.00	= 762,218.10
	9-12 DISADVANTAGED @ .5658	437.1	X .15	X	5,962.00	= 390,898.53
	K-8 LIMITED ENGLISH PROF.	30.0	X .300	X	5,670.00	= 51,030.00
	9-12 LIMITED ENGLISH PROF.	8.0	X .300	X	5,962.00	= 14,308.80
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,584.0		X	40.00	= 63,360.00
	9-12 STUDENT ASSESSMENT	772.5		X	40.00	= 30,900.00
	K-8 TECHNOLOGY RESOURCES	1,584.0		X	87.00	= 137,808.00
	9-12 TECHNOLOGY RESOURCES	772.5		X	265.00	= 204,712.50
	K-2 PUPILS	550.5	X .10	X	5,670.00	= 312,133.50
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					16,069,379.18
	OPERATING ALLOCATION WITH EPS TRANSITION AT 95.00 %					15,265,910.22
30	ADJUSTED TOTAL OPERATING ALLOCATION					15,265,910.22

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2005-06	131,163.71	X	102.90%	=	134,967.46
32	SPECIAL EDUCATION - EPS ALLOCATION					2,699,579.10
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2005-06	1,569,753.85	X	102.90%	=	1,615,276.71
35	TRANSPORTATION - EPS ALLOCATION					905,772.32
36	TRANSPORTATION (BUS PURCHASES) FOR 2006-07					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					5,355,595.59
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					20,621,505.81

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	07/01/07	NEW ELEMENTARY SCHOOLS	314,528.00	23,590.00	338,118.00
	01/01/08	NEW ELEMENTARY SCHOOLS	0.00	11,795.00	11,795.00
	12/01/07	NEW CONY HIGH SCHOOL	1,225,970.00	526,838.50	1,752,808.50
	06/01/08	NEW CONY HIGH SCHOOL	0.00	501,552.88	501,552.88
42	TOTAL PRINCIPAL & INTEREST		1,540,498.00	1,063,776.38	2,604,274.38
43	APPROVED LEASES FOR 2006-07				0.00
43A	APPROVED LEASE PURCHASES FOR 2006-07				10,810.00
44	INSURED VALUE FACTOR FOR 2005-06				0.00
47	TOTAL DEBT SERVICE ALLOCATION				2,615,084.38
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				23,236,590.19

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL. YEAR PUPILS	2006 STATE VALUATION	MILL EXPECTATION	LOCAL CONTRIBUTION	TOTAL ALLOCATION	LOCAL CONTRIBUTION		
AUGUSTA	2,356.5	100.00%	1,202,450,000	7.44	8,946,228.00	23,236,590.19	8,946,228.00 100.00%	7.44M
TOTAL	2,356.5		1,202,450,000		8,946,228.00	23,236,590.19	8,946,228.00 100.00%	7.44M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	23,236,590.19	8,946,228.00	14,290,362.19
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	23,236,590.19	8,946,228.00	14,290,362.19
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
58F EPS TRANSITION ADJUSTMENT PER 20-A MRSA SECTION 15686			0.00
58G LIMITATION OF INCREASES ADJUSTMENT - 15%			271,280.07-
59A MINIMUM TEACHER SALARY ADJUSTMENT			24,502.90
59B REGIONALIZATION AND EFFICIENCY ASSISTANCE			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			14,043,585.02
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):		LOCAL SHARE % = 38.50%	STATE SHARE % = 61.50%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):		LOCAL SHARE % = 39.56%	STATE SHARE % = 60.44%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	24,040,059.15		