

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

AUBURN

2005-06

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 2004	1,504.5	856.0	2,360.5 (67%)	1,183.5 (33%)	3,544.0

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	88.5 (17:1)	53.5 (16:1)	78.9 (15:1)	=	220.9 /	255.5 =	.86 X	10324,791 =	5949,144	2930,176
B. GUIDANCE	4.3 (350:1)	2.4 (350:1)	4.7 (250:1)	=	11.4 /	19.6 =	.58 X	868,594 =	337,536	166,249
C. LIBRARIANS	1.9 (800:1)	1.1 (800:1)	1.5 (800:1)	=	4.5 /	3.5 =	1.29 X	137,141 =	118,531	58,381
D. HEALTH	1.9 (800:1)	1.1 (800:1)	1.5 (800:1)	=	4.5 /	2.0 =	2.25 X	82,547 =	124,440	61,291
E. EDUCATION TECHS	15.0 (100:1)	8.6 (100:1)	4.7 (250:1)	=	28.3 /	26.4 =	1.07 X	391,889 =	280,945	138,376
F. LIBRARY TECHS	3.0 (500:1)	1.7 (500:1)	2.4 (500:1)	=	7.1 /	6.4 =	1.11 X	109,143 =	81,170	39,979
G. CLERICAL	7.5 (200:1)	4.3 (200:1)	5.9 (200:1)	=	17.7 /	26.8 =	.66 X	649,613 =	287,259	141,486
H. SCHOOL ADMIN.	4.9 (305:1)	2.8 (305:1)	3.8 (315:1)	=	11.5 /	13.7 =	.84 X	894,045 =	503,169	247,829

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	31	31	73,176	36,689
B. Supplies and Equipment	295	408	696,348	482,868
C. Professional Development	50	50	118,025	59,175
D. Instructional Leadership Support	20	20	47,210	23,670
E. Co- and Extra-Curricular Student	28	97	66,094	114,800
F. System Administration/Support	341	338	804,931	400,023
G. Operations & Maintenance	907	1,078	2140,974	1275,813

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	1240,634	611,058
B. Education & Library Technicians	36.00%	130,361	64,208
C. Clerical	29.00%	83,305	41,031
D. School Administrators	14.00%	70,444	34,696

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.98)	-185,602	-91,428
16 Adjustment for Title I Revenues	-540,962	-266,444

17 TOTALS	12427,131	6569,924
18 E.P.S. RATES	5,265	5,551

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A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2002	2,496.0	1,202.0	3,698.0		
	OCTOBER 2002	2,457.0	1,234.0	3,691.0		
	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		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	2,370.5 +	50.33	X	5,265.00	= 12,745,669.95
	9-12 PUPILS	1,175.5 +	26.16	X	5,551.00	= 6,670,414.66
	ADULT EDUC. COURSES AT .1	14.0		X	5,551.00	= 77,714.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,265.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	4.750		X	5,551.00	= 26,367.25
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .4084	968.1	X .15	X	5,265.00	= 764,556.98
	9-12 DISADVANTAGED @ .4084	480.1	X .15	X	5,551.00	= 399,755.27
	K-8 LIMITED ENGLISH PROF.	94.0	X .300	X	5,265.00	= 148,473.00
	9-12 LIMITED ENGLISH PROF.	19.0	X .300	X	5,551.00	= 31,640.70
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	2,370.5		X	100.00	= 237,050.00
	9-12 STUDENT ASSESSMENT	1,175.5		X	100.00	= 117,550.00
	K-8 TECHNOLOGY RESOURCES	2,370.5		X	83.00	= 196,751.50
	9-12 TECHNOLOGY RESOURCES	1,175.5		X	252.00	= 296,226.00
	K-2 PUPILS	779.5	X .10	X	5,265.00	= 410,406.75
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					22,122,576.06
	OPERATING ALLOCATION WITH EPS TRANSITION AT 84.00 %					18,582,963.89
30	ADJUSTED TOTAL OPERATING ALLOCATION					18,582,963.89

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2003-04	174,839.27	X	101.80%	=	177,986.38
32	SPECIAL EDUCATION - EPS ALLOCATION					5,158,968.68
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2003-04	0.00	X	101.80%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					900,444.18
36	TRANSPORTATION (BUS PURCHASES) FOR 2004-05					146,200.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					6,383,599.24
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					24,966,563.13

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE NAME OF PROJECT	PRINCIPAL	INTEREST		
	11/01/05 ADD TO SHERWOOD HGTS & FA	376,010.00	124,973.99		500,983.99
	05/01/06 ADD TO SHERWOOD HGTS & FA	0.00	115,177.52		115,177.52
	03/01/06 NEW PRE K-6 ELEM SCHOOL	0.00	132,500.50		132,500.50
42	TOTAL PRINCIPAL & INTEREST	376,010.00	372,652.01		748,662.01
43	APPROVED LEASES FOR 2004-05				0.00
43A	APPROVED LEASE PURCHASES FOR 2004-05				83,139.00
44	INSURED VALUE FACTOR FOR 2003-04				0.00
47	TOTAL DEBT SERVICE ALLOCATION				831,801.01
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				25,798,364.14

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL. YEAR PUPILS	2004 STATE VALUATION X	MILL EXPECTATION =	LOCAL CONTRIBUTION	TOTAL OR ALLOCATION	LOCAL CONTRIBUTION	100.00%	8.26M
AUBURN	3,546.0	100.00%	1,350,550,000	8.26	11,155,543.00	25,798,364.14	11,155,543.00	100.00% 8.26M
TOTAL	3,546.0		1,350,550,000		11,155,543.00	25,798,364.14	11,155,543.00	100.00% 8.26M

S T A T E O F M A I N E
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A U G U S T A 04333

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION

49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	25,798,364.14	11,155,543.00	14,642,821.14
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	25,798,364.14	11,155,543.00	14,642,821.14
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			55,624.00
58A TRANSITION ADJUSTMENT			0.00
58B TRANSITION ADJUSTMENT (ENROLLMENT LESS 1,000)			0.00
58C TRANSITION ADJUSTMENT (ENROLLMENT 1,000 OR MORE)			0.00
58D TRANSITION ADJUSTMENT (SMALL ADMINISTRATIVE UNIT)			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			14,587,197.14
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 43.24%		STATE SHARE % = 56.76%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 43.46%		STATE SHARE % = 56.54%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	29,337,976.31		