

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

AUBURN

2007-08

020 - 202

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2006)	1,495	798	2,293	1,104	3,397
10 ATTENDING PUPILS (OCTOBER 2006)	1,571	764	2,335	1,162	3,497
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2006	1,533.0	781.0	2,314.0 (67%)	1,133.0 (33%)	3,447.0

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	90.2 (17:1)	48.8 (16:1)	75.5 (15:1)	=	214.5 /	252.4 =		.85 X	10969,542 =		6247,154	3076,957
B. GUIDANCE	4.4 (350:1)	2.2 (350:1)	4.5 (250:1)	=	11.1 /	17.5 =		.63 X	831,383 =		350,927	172,844
C. LIBRARIANS	1.9 (800:1)	1.0 (800:1)	1.4 (800:1)	=	4.3 /	4.8 =		.90 X	196,284 =		118,360	58,296
D. HEALTH	1.9 (800:1)	1.0 (800:1)	1.4 (800:1)	=	4.3 /	2.0 =		2.15 X	85,746 =		123,517	60,837
E. EDUCATION TECHS	15.3 (100:1)	7.8 (100:1)	4.5 (250:1)	=	27.6 /	8.8 =		3.14 X	142,973 =		300,786	148,149
F. LIBRARY TECHS	3.1 (500:1)	1.6 (500:1)	2.3 (500:1)	=	7.0 /	5.5 =		1.27 X	103,393 =		87,977	43,332
G. CLERICAL	7.7 (200:1)	3.9 (200:1)	5.7 (200:1)	=	17.3 /	23.7 =		.73 X	654,720 =		320,224	157,722
H. SCHOOL ADMIN.	5.0 (305:1)	2.6 (305:1)	3.6 (315:1)	=	11.2 /	14.0 =		.80 X	1060,970 =		568,680	280,096

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	33	33	76,362	37,389
B. Supplies and Equipment	311	430	719,654	487,190
C. Professional Development	52	52	120,328	58,916
D. Instructional Leadership Support	21	21	48,594	23,793
E. Co- and Extra-Curricular Student	30	102	69,420	115,566
F. System Administration/Support	359	356	830,726	403,348
G. Operations & Maintenance	956	1,136	2212,184	1287,088

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	1299,592	640,097
B. Education & Library Technicians	36.00%	139,955	68,933
C. Clerical	29.00%	92,865	45,739
D. School Administrators	14.00%	79,615	39,213

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.98)	-196,120	-96,592
16 Adjustment for Title I Revenues	-544,981	-268,423

17 TOTALS	13065,818	6840,489
18 E.P.S. RATES	5,646	6,038

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A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	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		
	APRIL 2006	2,307.0	1,092.0	3,399.0		
	OCTOBER 2006	2,334.0	1,144.0	3,478.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X	SAU EPS RATES	
	K-8 PUPILS	2,320.5 +	25.50	X	5,646.00	= 13,245,516.00
	9-12 PUPILS	1,118.0 +	21.66	X	6,038.00	= 6,881,267.08
	ADULT EDUC. COURSES AT .1	11.2		X	6,038.00	= 67,625.60
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,646.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	5.875		X	6,038.00	= 35,473.25
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .4713	1,093.7	X .15	X	5,646.00	= 926,254.53
	9-12 DISADVANTAGED @ .4713	526.9	X .15	X	6,038.00	= 477,213.33
	K-8 LIMITED ENGLISH PROF.	94.0	X .300	X	5,646.00	= 159,217.20
	9-12 LIMITED ENGLISH PROF.	19.0	X .300	X	6,038.00	= 34,416.60
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	2,320.5		X	40.00	= 92,820.00
	9-12 STUDENT ASSESSMENT	1,118.0		X	40.00	= 44,720.00
	K-8 TECHNOLOGY RESOURCES	2,320.5		X	87.00	= 201,883.50
	9-12 TECHNOLOGY RESOURCES	1,118.0		X	265.00	= 296,270.00
	K-2 PUPILS	810.5	X .10	X	5,646.00	= 457,608.30
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					22,920,285.39
	OPERATING ALLOCATION WITH EPS TRANSITION AT 95.00 %					21,774,271.12
30	ADJUSTED TOTAL OPERATING ALLOCATION					21,774,271.12

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2005-06	302,437.51	X	102.90%	=	311,208.20
32	SPECIAL EDUCATION - EPS ALLOCATION					5,358,923.96
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2005-06	0.00	X	102.90%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					899,225.85
36	TRANSPORTATION (BUS PURCHASES) FOR 2006-07					120,000.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					6,689,358.01
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					28,463,629.13

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
		11/01/07 ADD TO SHERWOOD HGTS & FA	376,010.00	57,205.00	433,215.00
		05/01/08 ADD TO SHERWOOD HGTS & FA	0.00	95,500.91	95,500.91
		09/01/07 NEW PRE K-6 ELEM SCHOOL	480,436.24	189,123.38	669,559.62
		03/01/08 NEW PRE K-6 ELEM SCHOOL	0.00	179,514.65	179,514.65
42	TOTAL PRINCIPAL & INTEREST		856,446.24	521,343.94	1,377,790.18
43	APPROVED LEASES FOR 2006-07				0.00
43A	APPROVED LEASE PURCHASES FOR 2006-07				57,315.00
44	INSURED VALUE FACTOR FOR 2005-06				0.00
47	TOTAL DEBT SERVICE ALLOCATION				1,435,105.18
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				29,898,734.31

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

					TOTAL ALLOCATION	LOCAL CONTRIBUTION		
	AVG. CAL. YEAR PUPILS	2006 STATE VALUATION	MILL EXPECTATION	LOCAL CONTRIBUTION	TOTAL ALLOCATION			
AUBURN	3,438.5	1,658,250,000	7.44	12,337,380.00	29,898,734.31	12,337,380.00	100.00%	7.44M
TOTAL	3,438.5	1,658,250,000		12,337,380.00	29,898,734.31	12,337,380.00	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	29,898,734.31	12,337,380.00	17,561,354.31
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	29,898,734.31	12,337,380.00	17,561,354.31
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%			0.00
59A MINIMUM TEACHER SALARY ADJUSTMENT			43,028.98
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			17,604,383.29
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 41.26%		STATE SHARE % = 58.74%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 41.12%		STATE SHARE % = 58.88%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	31,044,748.58		