

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

2005-06

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 2004	1,094.0	577.0	1,671.0 ( 65%)	911.5 ( 35%)	2,582.5

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	64.4 (17:1)	36.1 (16:1)	60.8 (15:1)	=	161.3 /	169.1 =	.95 X	7123,091 =	4398,508	2368,428
B. GUIDANCE	3.1 (350:1)	1.6 (350:1)	3.6 (250:1)	=	8.3 /	9.7 =	.86 X	427,927 =	239,211	128,806
C. LIBRARIANS	1.4 (800:1)	0.7 (800:1)	1.1 (800:1)	=	3.2 /	2.0 =	1.60 X	90,003 =	93,603	50,402
D. HEALTH	1.4 (800:1)	0.7 (800:1)	1.1 (800:1)	=	3.2 /	5.9 =	.54 X	215,580 =	75,668	40,745
E. EDUCATION TECHS	10.9 (100:1)	5.8 (100:1)	3.6 (250:1)	=	20.3 /	35.3 =	.58 X	555,666 =	209,486	112,800
F. LIBRARY TECHS	2.2 (500:1)	1.2 (500:1)	1.8 (500:1)	=	5.2 /	7.2 =	.72 X	119,324 =	55,843	30,070
G. CLERICAL	5.5 (200:1)	2.9 (200:1)	4.6 (200:1)	=	13.0 /	15.6 =	.83 X	356,877 =	192,535	103,673
H. SCHOOL ADMIN.	3.6 (305:1)	1.9 (305:1)	2.9 (315:1)	=	8.4 /	8.6 =	.98 X	565,442 =	360,186	193,947

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	31	31	51,801	28,257
B. Supplies and Equipment	295	408	492,945	371,892
C. Professional Development	50	50	83,550	45,575
D. Instructional Leadership Support	20	20	33,420	18,230
E. Co- and Extra-Curricular Student	28	97	46,788	88,416
F. System Administration/Support	341	338	569,811	308,087
G. Operations & Maintenance	907	1,078	1515,597	982,597

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	913,328	491,792
B. Education & Library Technicians	36.00%	95,518	51,433
C. Clerical	29.00%	55,835	30,065
D. School Administrators	14.00%	50,426	27,153

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.95)	-339,597	-182,878
16 Adjustment for Title I Revenues	-463,641	-249,653

17 TOTALS	8730,820	5039,836
18 E.P.S. RATES	5,225	5,529

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A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2002	1,705.0	852.0	2,557.0		
	OCTOBER 2002	1,650.0	856.0	2,506.0		
	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		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X	SAU EPS RATES	
	K-8 PUPILS	1,671.0 +	2.16	X	5,225.00	= 8,742,261.00
	9-12 PUPILS	793.5 +	33.00	X	5,529.00	= 4,569,718.50
	ADULT EDUC. COURSES AT .1	43.3		X	5,529.00	= 239,405.70
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,225.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	1.250		X	5,529.00	= 6,911.25
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .5238	875.3	X .15	X	5,225.00	= 686,016.38
	9-12 DISADVANTAGED @ .5238	415.6	X .15	X	5,529.00	= 344,677.86
	K-8 LIMITED ENGLISH PROF.	53.0	X .300	X	5,225.00	= 83,077.50
	9-12 LIMITED ENGLISH PROF.	21.0	X .300	X	5,529.00	= 34,832.70
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,671.0		X	100.00	= 167,100.00
	9-12 STUDENT ASSESSMENT	793.5		X	100.00	= 79,350.00
	K-8 TECHNOLOGY RESOURCES	1,671.0		X	83.00	= 138,693.00
	9-12 TECHNOLOGY RESOURCES	793.5		X	252.00	= 199,962.00
	K-2 PUPILS	551.5	X .10	X	5,225.00	= 288,158.75
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					15,580,164.64
	OPERATING ALLOCATION WITH EPS TRANSITION AT 84.00 %					13,087,338.29
30	ADJUSTED TOTAL OPERATING ALLOCATION					13,087,338.29

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2003-04	139,398.00	X	101.80%	=	141,907.16
32	SPECIAL EDUCATION - EPS ALLOCATION					2,392,925.23
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2003-04	1,079,604.05	X	101.80%	=	1,099,036.92
35	TRANSPORTATION - EPS ALLOCATION					930,765.67
36	TRANSPORTATION (BUS PURCHASES) FOR 2004-05					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					4,564,634.99
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					17,651,973.28

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST		
	07/01/05	NEW ELEMENTARY SCHOOLS	314,528.00	46,865.00		361,393.00
	01/01/06	NEW ELEMENTARY SCHOOLS	0.00	35,227.00		35,227.00
42	TOTAL PRINCIPAL & INTEREST		314,528.00	82,092.00		396,620.00
43	APPROVED LEASES FOR 2004-05					0.00
43A	APPROVED LEASE PURCHASES FOR 2004-05					10,810.00
44	INSURED VALUE FACTOR FOR 2003-04					0.00
47	TOTAL DEBT SERVICE ALLOCATION					407,430.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)					18,059,403.28

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

						TOTAL	LOCAL		
						ALLOCATION	CONTRIBUTION		
AUGUSTA	AVG. CAL. YEAR PUPILS	2004 STATE VALUATION	X	MILL EXPECTATION	=	LOCAL CONTRIBUTION	TOTAL ALLOCATION		
	2,464.5	990,400,000		8.26		8,180,704.00	18,059,403.28	8,180,704.00	100.00% 8.26M
TOTAL	2,464.5	990,400,000				8,180,704.00	18,059,403.28	8,180,704.00	100.00% 8.26M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
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49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	18,059,403.28	8,180,704.00	9,878,699.28
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	18,059,403.28	8,180,704.00	9,878,699.28
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
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			9,878,699.28
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 45.30%		STATE SHARE % = 54.70%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 45.30%		STATE SHARE % = 54.70%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	20,552,229.63		