

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

BUCKSPORT

2008-09

065 - 225

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2007)	380	230	610	459	1,069
10 ATTENDING PUPILS (OCTOBER 2007)	362	224	586	446	1,032
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2007	371.0	227.0	598.0 ( 57%)	452.5 ( 43%)	1,050.5

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	21.8 (17:1)	14.2 (16:1)	30.2 (15:1)	=	66.2 /	76.4 =		.87 X	3538,037 =		1754,512	1323,580
B. GUIDANCE	1.1 (350:1)	0.6 (350:1)	1.8 (250:1)	=	3.5 /	4.7 =		.74 X	195,373 =		82,408	62,168
C. LIBRARIANS	0.5 (800:1)	0.3 (800:1)	0.6 (800:1)	=	1.4 /	1.0 =		1.40 X	41,094 =		32,793	24,739
D. HEALTH	0.5 (800:1)	0.3 (800:1)	0.6 (800:1)	=	1.4 /	2.1 =		.67 X	95,346 =		36,413	27,469
E. EDUCATION TECHS	3.7 (100:1)	2.3 (100:1)	1.8 (250:1)	=	7.8 /	9.0 =		.87 X	164,970 =		81,809	61,715
F. LIBRARY TECHS	0.7 (500:1)	0.5 (500:1)	0.9 (500:1)	=	2.1 /	3.0 =		.70 X	52,103 =		20,789	15,683
G. CLERICAL	1.9 (200:1)	1.1 (200:1)	2.3 (200:1)	=	5.3 /	8.0 =		.66 X	213,202 =		80,206	60,507
H. SCHOOL ADMIN.	1.2 (305:1)	0.7 (305:1)	1.4 (315:1)	=	3.3 /	3.5 =		.94 X	231,254 =		123,906	93,473

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	34	34	20,332	15,385
B. Supplies and Equipment	320	442	191,360	200,005
C. Professional Development	54	54	32,292	24,435
D. Instructional Leadership Support	22	22	13,156	9,955
E. Co- and Extra-Curricular Student	31	105	18,538	47,513
F. System Administration/Support	204	204	121,992	92,310
G. Operations & Maintenance	935	1,111	559,130	502,728

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	362,164	273,212
B. Education & Library Technicians	36.00%	36,935	27,863
C. Clerical	29.00%	23,260	17,547
D. School Administrators	14.00%	17,347	13,086

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.94)	-160,372	-120,985
16 Adjustment for Title I Revenues	-156,321	-117,926

17 TOTALS	3292,648	2654,460
18 E.P.S. RATES	5,506	5,866

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065 - 225

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## A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2005	545.0	307.0	852.0		
	OCTOBER 2005	524.0	316.0	840.0		
	APRIL 2006	527.0	304.0	831.0		
	OCTOBER 2006	499.0	294.0	793.0		
	APRIL 2007	498.0	280.0	778.0		
	OCTOBER 2007	468.0	269.0	737.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	483.0 +	27.16	X	5,506.00	= 2,808,940.96
	9-12 PUPILS	274.5 +	20.50	X	5,866.00	= 1,730,470.00
	ADULT EDUC. COURSES AT .1	7.9		X	5,866.00	= 46,341.40
	K-8 EQUIV. INSTR. PUPILS	0.375		X	5,506.00	= 2,064.75
	9-12 EQUIV. INSTR. PUPILS	0.000		X	5,866.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .4124	199.2	X .15	X	5,506.00	= 164,519.28
	9-12 DISADVANTAGED @ .4124	113.2	X .15	X	5,866.00	= 99,604.68
	K-8 LIMITED ENGLISH PROF.	2.0	X .700	X	5,506.00	= 7,708.40
	9-12 LIMITED ENGLISH PROF.	2.0	X .700	X	5,866.00	= 8,212.40
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	483.0		X	40.00	= 19,320.00
	9-12 STUDENT ASSESSMENT	274.5		X	40.00	= 10,980.00
	K-8 TECHNOLOGY RESOURCES	483.0		X	90.00	= 43,470.00
	9-12 TECHNOLOGY RESOURCES	274.5		X	273.00	= 74,938.50
	K-2 PUPILS	152.0	X .10	X	5,506.00	= 83,691.20
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					5,100,261.57
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					4,947,253.72
30	ADJUSTED TOTAL OPERATING ALLOCATION					4,947,253.72

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2008-09

065 - 225

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 B. OTHER SUBSIDIZABLE COSTS  
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31	GIFTED & TALENTED EXPENDITURES FOR 2006-07	50,743.00	X	102.90%	=	52,214.55
32	SPECIAL EDUCATION - EPS ALLOCATION					1,091,041.06
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2006-07	11,348.00	X	102.90%	=	11,677.09
35	TRANSPORTATION - EPS ALLOCATION					372,100.87
36	TRANSPORTATION (BUS PURCHASES) FOR 2007-08					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,527,033.57
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					6,474,287.29

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 C. DEBT SERVICE ALLOCATIONS  
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41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	BUCKSPORT				
	11/01/08	ADDN TO HIGH SCHOOL	100,563.00	18,062.32	118,625.32
	05/01/09	ADDN TO HIGH SCHOOL	0.00	17,195.23	17,195.23
	10/01/08	NEW ELEM SCHOOL	0.00	15,426.25	15,426.25
	04/01/09	NEW ELEM SCHOOL	215,000.00	15,426.25	230,426.25
	11/01/08	NEW MIDDLE SCHOOL	402,891.96	144,537.74	547,429.70
	05/01/09	NEW MIDDLE SCHOOL	0.00	136,379.18	136,379.18
42	TOTAL PRINCIPAL & INTEREST		718,454.96	347,026.97	1,065,481.93
43	APPROVED LEASES FOR 2007-08 - BUCKSPORT				0.00
43A	APPROVED LEASE PURCHASES FOR 2007-08 - BUCKSPORT				0.00
44	INSURED VALUE FACTOR FOR 2006-07 - BUCKSPORT				0.00
47	TOTAL DEBT SERVICE ALLOCATION				1,065,481.93
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				7,539,769.22

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2008-09

065 - 225

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION	TOTAL ALLOCATION	LOCAL CONTRIBUTION						
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	AVG. CAL. YEAR PUPILS	OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION		
BUCKSPORT	757.5 100.00%	7,539,769.22		0.00		7,539,769.22		
TOTAL	757.5					7,539,769.22		
		2007 STATE VALUATION X	MILL EXPECTATION	=	TOWN CONTRIBUTION	OR	TOWN ALLOCATION	
BUCKSPORT		593,050,000	6.790		4,026,809.50		7,539,769.22	4,026,809.50 100.00% 6.79M
TOTAL		593,050,000			4,026,809.50		7,539,769.22	4,026,809.50 100.00% 6.79M
E. TOTALS AND ADJUSTMENTS			TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION			
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49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS		7,539,769.22	4,026,809.50	3,512,959.72			
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS		7,539,769.22	4,026,809.50	3,512,959.72			
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			
59A	MINIMUM TEACHER SALARY ADJUSTMENT				8,183.00			
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				3,521,142.72			
61	LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 53.41% STATE SHARE % = 46.59%							
62	ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 53.30% STATE SHARE % = 46.70%							
63	FYI: 100% E.P.S. TOTAL ALLOCATION		7,692,777.07					

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

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065 - 225

## SCHEDULED PAYMENTS &amp; YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	204,638.39	215,817.48	0.00	0.00
August	204,638.39	215,817.48	0.00	0.00
September	204,638.39	215,817.48	0.00	0.00
October	204,638.39	215,817.48	15,426.25	15,426.25
November	204,638.39	215,817.48	666,055.02	666,055.02
December	204,638.39	215,817.48	0.00	0.00
Janurary	204,638.39	220,590.85	0.00	0.00
February	204,638.39	188,033.01	0.00	0.00
March	204,638.39	188,033.01	0.00	0.00
April	204,638.39	188,033.01	230,426.25	230,426.25
May	204,638.39	188,033.01	153,574.41	153,574.41
June	204,638.50	188,033.02	0.00	0.00
Total	2,455,660.79	2,455,660.79	1,065,481.93	1,065,481.93