

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

BUCKSPORT

2007-08

065 - 225

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2006)	406	243	649	458	1,107
10 ATTENDING PUPILS (OCTOBER 2006)	379	227	606	474	1,080
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2006	392.5	235.0	627.5 ( 57%)	466.0 ( 43%)	1,093.5

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	23.1 (17:1)	14.7 (16:1)	31.1 (15:1)	=	68.9	/	79.6	=	.87 X	3587,734	=	1779,158	1342,171
B. GUIDANCE	1.1 (350:1)	0.7 (350:1)	1.9 (250:1)	=	3.7	/	3.7	=	1.00 X	158,480	=	90,334	68,146
C. LIBRARIANS	0.5 (800:1)	0.3 (800:1)	0.6 (800:1)	=	1.4	/	1.0	=	1.40 X	40,010	=	31,928	24,086
D. HEALTH	0.5 (800:1)	0.3 (800:1)	0.6 (800:1)	=	1.4	/	2.1	=	.67 X	92,659	=	35,387	26,695
E. EDUCATION TECHS	3.9 (100:1)	2.4 (100:1)	1.9 (250:1)	=	8.2	/	8.8	=	.93 X	163,311	=	86,571	65,308
F. LIBRARY TECHS	0.8 (500:1)	0.5 (500:1)	0.9 (500:1)	=	2.2	/	3.0	=	.73 X	54,912	=	22,849	17,237
G. CLERICAL	2.0 (200:1)	1.2 (200:1)	2.3 (200:1)	=	5.5	/	7.3	=	.75 X	190,722	=	81,534	61,508
H. SCHOOL ADMIN.	1.3 (305:1)	0.8 (305:1)	1.5 (315:1)	=	3.6	/	4.6	=	.78 X	310,992	=	138,267	104,307

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	33	33	20,708	15,378
B. Supplies and Equipment	311	430	195,153	200,380
C. Professional Development	52	52	32,630	24,232
D. Instructional Leadership Support	21	21	13,178	9,786
E. Co- and Extra-Curricular Student	30	102	18,825	47,532
F. System Administration/Support	359	356	225,273	165,896
G. Operations & Maintenance	956	1,136	599,890	529,376

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	367,993	277,609
B. Education & Library Technicians	36.00%	39,391	29,716
C. Clerical	29.00%	23,645	17,837
D. School Administrators	14.00%	19,357	14,603

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.94)	-164,227	-123,876
16 Adjustment for Title I Revenues	-163,737	-123,521

17 TOTALS	3494,105	2794,405
18 E.P.S. RATES	5,568	5,997

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## A. OPERATING COST ALLOCATIONS

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19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2004	559.0	305.0	864.0		
	OCTOBER 2004	543.0	305.0	848.0		
	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		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	513.0 +	19.83	X	5,568.00	= 2,966,797.44
	9-12 PUPILS	299.0 +	6.16	X	5,997.00	= 1,830,044.52
	ADULT EDUC. COURSES AT .1	7.9		X	5,997.00	= 47,376.30
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,568.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.250		X	5,997.00	= 1,499.25
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .4689	240.5	X .15	X	5,568.00	= 200,865.60
	9-12 DISADVANTAGED @ .4689	140.2	X .15	X	5,997.00	= 126,116.91
	K-8 LIMITED ENGLISH PROF.	1.0	X .500	X	5,568.00	= 2,784.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .500	X	5,997.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	513.0		X	40.00	= 20,520.00
	9-12 STUDENT ASSESSMENT	299.0		X	40.00	= 11,960.00
	K-8 TECHNOLOGY RESOURCES	513.0		X	87.00	= 44,631.00
	9-12 TECHNOLOGY RESOURCES	299.0		X	265.00	= 79,235.00
	K-2 PUPILS	160.5	X .10	X	5,568.00	= 89,366.40
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					5,421,196.42
	OPERATING ALLOCATION WITH EPS TRANSITION AT 95.00 %					5,150,136.59
30	ADJUSTED TOTAL OPERATING ALLOCATION					5,150,136.59

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2005-06	77,332.00	X	102.90%	=	79,574.63
32	SPECIAL EDUCATION - EPS ALLOCATION					1,201,775.49
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2005-06	2,626.69	X	102.90%	=	2,702.86
35	TRANSPORTATION - EPS ALLOCATION					395,560.48
36	TRANSPORTATION (BUS PURCHASES) FOR 2006-07					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,679,613.46
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					6,829,750.05

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	11/01/07	ADDN TO HIGH SCHOOL	100,563.00	19,888.62	120,451.62
	05/01/08	ADDN TO HIGH SCHOOL	0.00	19,725.89	19,725.89
	10/01/07	NEW ELEM SCHOOL	0.00	23,112.50	23,112.50
	04/01/08	NEW ELEM SCHOOL	215,000.00	23,112.50	238,112.50
	11/01/07	NEW MIDDLE SCHOOL	402,891.96	151,689.06	554,581.02
	05/01/08	NEW MIDDLE SCHOOL	0.00	144,537.74	144,537.74
42	TOTAL PRINCIPAL & INTEREST		718,454.96	382,066.31	1,100,521.27
43	APPROVED LEASES FOR 2006-07				0.00
43A	APPROVED LEASE PURCHASES FOR 2006-07				0.00
44	INSURED VALUE FACTOR FOR 2005-06				0.00
47	TOTAL DEBT SERVICE ALLOCATION				1,100,521.27
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				7,930,271.32

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL.		2006 STATE	MILL	LOCAL	TOTAL	LOCAL		
	YEAR	PUPILS	VALUATION	X	CONTRIBUTION	ALLOCATION		CONTRIBUTION	
BUCKSPORT	812.0	100.00%	552,450,000	7.44	4,110,228.00	7,930,271.32	4,110,228.00	100.00%	7.44M
TOTAL	812.0		552,450,000		4,110,228.00	7,930,271.32	4,110,228.00	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	7,930,271.32	4,110,228.00	3,820,043.32
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	7,930,271.32	4,110,228.00	3,820,043.32
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			9,762.00
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			3,829,805.32
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):		LOCAL SHARE % = 51.83%	STATE SHARE % = 48.17%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):		LOCAL SHARE % = 51.71%	STATE SHARE % = 48.29%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	8,201,331.15		