

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

DURHAM

2007-08

130 - 030

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2006)	231	134	365	0	365
10 ATTENDING PUPILS (OCTOBER 2006)	227	122	349	0	349
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2006	229.0	128.0	357.0 (100%)	0.0 (0%)	357.0

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	13.5 (17:1)	8.0 (16:1)	0.0 (15:1)	=	21.5 /	26.5 =	=	.81 X	1193,970 =	=	967,116	0
B. GUIDANCE	0.7 (350:1)	0.4 (350:1)	0.0 (250:1)	=	1.1 /	1.0 =	=	1.10 X	55,014 =	=	60,515	0
C. LIBRARIANS	0.3 (800:1)	0.2 (800:1)	0.0 (800:1)	=	0.5 /	1.0 =	=	.50 X	44,717 =	=	22,359	0
D. HEALTH	0.3 (800:1)	0.2 (800:1)	0.0 (800:1)	=	0.5 /	1.0 =	=	.50 X	48,560 =	=	24,280	0
E. EDUCATION TECHS	2.3 (100:1)	1.3 (100:1)	0.0 (250:1)	=	3.6 /	1.0 =	=	3.60 X	17,829 =	=	64,184	0
F. LIBRARY TECHS	0.5 (500:1)	0.3 (500:1)	0.0 (500:1)	=	0.8 /	0.0 =	=	.80 X	0 =	=	10,383	0
G. CLERICAL	1.1 (200:1)	0.6 (200:1)	0.0 (200:1)	=	1.7 /	2.0 =	=	.85 X	59,004 =	=	50,153	0
H. SCHOOL ADMIN.	0.8 (305:1)	0.4 (305:1)	0.0 (315:1)	=	1.2 /	2.0 =	=	.60 X	130,407 =	=	78,244	0

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	33	33	11,781	0
B. Supplies and Equipment	311	430	111,027	0
C. Professional Development	52	52	18,564	0
D. Instructional Leadership Support	21	21	7,497	0
E. Co- and Extra-Curricular Student	30	102	10,710	0
F. System Administration/Support	359	356	128,163	0
G. Operations & Maintenance	956	1,136	341,292	0

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	204,111	0
B. Education & Library Technicians	36.00%	26,844	0
C. Clerical	29.00%	14,544	0
D. School Administrators	14.00%	10,954	0

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.02)	30,909	0
16 Adjustment for Title I Revenues	-30,765	0

17 TOTALS	2162,864	0
18 E.P.S. RATES	6,058	6,543

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A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2004	399.0	219.0	618.0		
	OCTOBER 2004	381.0	227.0	608.0		
	APRIL 2005	384.0	220.0	604.0		
	OCTOBER 2005	361.0	215.0	576.0		
	APRIL 2006	367.0	210.0	577.0		
	OCTOBER 2006	351.0	208.0	559.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X	SAU EPS RATES	
	K-8 PUPILS	359.0 +	14.83	X	6,058.00	= 2,264,662.14
	9-12 PUPILS	209.0 +	0.00	X	6,543.00	= 1,367,487.00
	ADULT EDUC. COURSES AT .1	0.7		X	6,543.00	= 4,580.10
	K-8 EQUIV. INSTR. PUPILS	0.000		X	6,058.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.125		X	6,543.00	= 817.88
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .2194	78.8	X .15	X	6,058.00	= 71,605.56
	9-12 DISADVANTAGED @ .2194	45.9	X .15	X	6,543.00	= 45,048.56
	K-8 LIMITED ENGLISH PROF.	0.0	X .500	X	6,058.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .500	X	6,543.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	359.0		X	40.00	= 14,360.00
	9-12 STUDENT ASSESSMENT	209.0		X	40.00	= 8,360.00
	K-8 TECHNOLOGY RESOURCES	359.0		X	87.00	= 31,233.00
	9-12 TECHNOLOGY RESOURCES	209.0		X	265.00	= 55,385.00
	K-2 PUPILS	117.5	X .10	X	6,058.00	= 71,181.50
ISOLATED SMALL SCHOOL ADJUSTMENT						
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
OPERATING ALLOCATION						3,934,720.74
OPERATING ALLOCATION WITH EPS TRANSITION AT 95.00 %						3,737,984.70
30	ADJUSTED TOTAL OPERATING ALLOCATION					3,737,984.70

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2005-06	4,502.79	X	102.90%	=	4,633.37
32	SPECIAL EDUCATION - EPS ALLOCATION					683,090.31
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2005-06	0.00	X	102.90%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					378,140.97
36	TRANSPORTATION (BUS PURCHASES) FOR 2006-07					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,065,864.65
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					4,803,849.35

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE NAME OF PROJECT	PRINCIPAL		INTEREST	
42	TOTAL PRINCIPAL & INTEREST	0.00		0.00	0.00
43	APPROVED LEASES FOR 2006-07				0.00
43A	APPROVED LEASE PURCHASES FOR 2006-07				0.00
44	INSURED VALUE FACTOR FOR 2005-06				720.54
47	TOTAL DEBT SERVICE ALLOCATION				720.54
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				4,804,569.89

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL.	2006 STATE	MILL	LOCAL	TOTAL	TOTAL	LOCAL	TOTAL	LOCAL
	YEAR PUPILS	VALUATION X	EXPECTATION =	CONTRIBUTION	OR	ALLOCATION	CONTRIBUTION	ALLOCATION	CONTRIBUTION
DURHAM	568.0	100.00%	287,450,000	7.44	2,138,628.00	4,804,569.89	2,138,628.00	100.00%	7.44M
TOTAL	568.0		287,450,000		2,138,628.00	4,804,569.89	2,138,628.00	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	4,804,569.89	2,138,628.00	2,665,941.89
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	4,804,569.89	2,138,628.00	2,665,941.89
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			0.00
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			2,665,941.89
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 44.51% STATE SHARE % = 55.49%			
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 44.51% STATE SHARE % = 55.49%			
63 FYI: 100% E.P.S. TOTAL ALLOCATION	5,001,305.93		