

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

DURHAM

2005-06

130 - 030

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	248.0	138.0	386.0 (100%)	0.0 ( 0%)	386.0

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	14.6 (17:1)	8.6 (16:1)	0.0 (15:1)	=	23.2 /	26.0 =	.89 X	1057,333 =	941,026	0
B. GUIDANCE	0.7 (350:1)	0.4 (350:1)	0.0 (250:1)	=	1.1 /	1.5 =	.73 X	65,833 =	48,058	0
C. LIBRARIANS	0.3 (800:1)	0.2 (800:1)	0.0 (800:1)	=	0.5 /	1.0 =	.50 X	41,930 =	20,965	0
D. HEALTH	0.3 (800:1)	0.2 (800:1)	0.0 (800:1)	=	0.5 /	1.0 =	.50 X	45,062 =	22,531	0
E. EDUCATION TECHS	2.5 (100:1)	1.4 (100:1)	0.0 (250:1)	=	3.9 /	2.0 =	1.95 X	32,642 =	63,652	0
F. LIBRARY TECHS	0.5 (500:1)	0.3 (500:1)	0.0 (500:1)	=	0.8 /	0.0 =	.80 X	0 =	10,082	0
G. CLERICAL	1.2 (200:1)	0.7 (200:1)	0.0 (200:1)	=	1.9 /	2.1 =	.90 X	54,149 =	48,734	0
H. SCHOOL ADMIN.	0.8 (305:1)	0.5 (305:1)	0.0 (315:1)	=	1.3 /	2.0 =	.65 X	123,658 =	80,378	0

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	31	31	11,966	0
B. Supplies and Equipment	295	408	113,870	0
C. Professional Development	50	50	19,300	0
D. Instructional Leadership Support	20	20	7,720	0
E. Co- and Extra-Curricular Student	28	97	10,808	0
F. System Administration/Support	341	338	131,626	0
G. Operations & Maintenance	907	1,078	350,102	0

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	196,190	0
B. Education & Library Technicians	36.00%	26,544	0
C. Clerical	29.00%	14,133	0
D. School Administrators	14.00%	11,253	0

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.02)	29,910	0
16 Adjustment for Title I Revenues	-42,921	0

17 TOTALS	2115,926	0
18 E.P.S. RATES	5,482	6,175

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## A. OPERATING COST ALLOCATIONS

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19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2002	408.0	225.0	633.0		
	OCTOBER 2002	399.0	213.0	612.0		
	APRIL 2003	408.0	216.0	624.0		
	OCTOBER 2003	399.0	221.0	620.0		
	APRIL 2004	399.0	219.0	618.0		
	OCTOBER 2004	381.0	227.0	608.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	390.0 +	9.00	X	5,482.00	= 2,187,318.00
	9-12 PUPILS	223.0 +	0.00	X	6,175.00	= 1,377,025.00
	ADULT EDUC. COURSES AT .1	0.2		X	6,175.00	= 1,235.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,482.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	6,175.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .1843	71.9	X .15	X	5,482.00	= 59,123.37
	9-12 DISADVANTAGED @ .1843	41.1	X .15	X	6,175.00	= 38,068.88
	K-8 LIMITED ENGLISH PROF.	0.0	X .500	X	5,482.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .500	X	6,175.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	390.0		X	100.00	= 39,000.00
	9-12 STUDENT ASSESSMENT	223.0		X	100.00	= 22,300.00
	K-8 TECHNOLOGY RESOURCES	390.0		X	83.00	= 32,370.00
	9-12 TECHNOLOGY RESOURCES	223.0		X	252.00	= 56,196.00
	K-2 PUPILS	124.0	X .10	X	5,482.00	= 67,976.80
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					3,880,613.05
	OPERATING ALLOCATION WITH EPS TRANSITION AT 84.00 %					3,259,714.96
30	ADJUSTED TOTAL OPERATING ALLOCATION					3,259,714.96

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2003-04	0.00	X	101.80%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					706,680.24
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2003-04	0.00	X	101.80%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					263,388.68
36	TRANSPORTATION (BUS PURCHASES) FOR 2004-05					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					970,068.92
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					4,229,783.88

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 2004-05				0.00
43A	APPROVED LEASE PURCHASES FOR 2004-05				0.00
44	INSURED VALUE FACTOR FOR 2003-04				1,988.25
47	TOTAL DEBT SERVICE ALLOCATION				1,988.25
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				4,231,772.13

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL. YEAR PUPILS	2004 STATE VALUATION X	MILL EXPECTATION =	LOCAL CONTRIBUTION	OR	TOTAL ALLOCATION	LOCAL CONTRIBUTION			
DURHAM	613.0	100.00%	214,850,000	8.26		1,774,661.00	4,231,772.13	1,774,661.00	100.00%	8.26M
TOTAL	613.0		214,850,000			1,774,661.00	4,231,772.13	1,774,661.00	100.00%	8.26M

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A U G U S T A 04333

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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	4,231,772.13	1,774,661.00	2,457,111.13
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	4,231,772.13	1,774,661.00	2,457,111.13
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			2,457,111.13
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 41.94%		STATE SHARE % = 58.06%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 41.94%		STATE SHARE % = 58.06%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	4,852,670.22		