

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

DURHAM

2008-09

130 - 030

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2007)	230	122	352	0	352
10 ATTENDING PUPILS (OCTOBER 2007)	241	115	356	0	356
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2007	235.5	118.5	354.0 (100%)	0.0 (0%)	354.0

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	13.9 (17:1)	7.4 (16:1)	0.0 (15:1)	=	21.3 /	25.4 =	=	.84 X	1192,671 =	=	1001,844	0
B. GUIDANCE	0.7 (350:1)	0.3 (350:1)	0.0 (250:1)	=	1.0 /	1.0 =	=	1.00 X	56,578 =	=	56,578	0
C. LIBRARIANS	0.3 (800:1)	0.1 (800:1)	0.0 (800:1)	=	0.4 /	1.0 =	=	.40 X	51,218 =	=	20,487	0
D. HEALTH	0.3 (800:1)	0.1 (800:1)	0.0 (800:1)	=	0.4 /	1.0 =	=	.40 X	49,969 =	=	19,988	0
E. EDUCATION TECHS	2.4 (100:1)	1.2 (100:1)	0.0 (250:1)	=	3.6 /	1.0 =	=	3.60 X	18,346 =	=	66,046	0
F. LIBRARY TECHS	0.5 (500:1)	0.2 (500:1)	0.0 (500:1)	=	0.7 /	0.0 =	=	.70 X	0 =	=	9,246	0
G. CLERICAL	1.2 (200:1)	0.6 (200:1)	0.0 (200:1)	=	1.8 /	2.0 =	=	.90 X	60,716 =	=	54,644	0
H. SCHOOL ADMIN.	0.8 (305:1)	0.4 (305:1)	0.0 (315:1)	=	1.2 /	2.0 =	=	.60 X	140,021 =	=	84,013	0

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	34	34	12,036	0
B. Supplies and Equipment	320	442	113,280	0
C. Professional Development	54	54	19,116	0
D. Instructional Leadership Support	22	22	7,788	0
E. Co- and Extra-Curricular Student	31	105	10,974	0
F. System Administration/Support	204	204	72,216	0
G. Operations & Maintenance	935	1,111	330,990	0

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	208,790	0
B. Education & Library Technicians	36.00%	27,105	0
C. Clerical	29.00%	15,847	0
D. School Administrators	14.00%	11,762	0

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.02)	31,767	0
16 Adjustment for Title I Revenues	-28,169	0

17 TOTALS	2146,348	0
18 E.P.S. RATES	6,063	6,587

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A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	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		
	APRIL 2007	355.0	209.0	564.0		
	OCTOBER 2007	359.0	203.0	562.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	357.0 +	5.83	X	6,063.00	= 2,199,838.29
	9-12 PUPILS	206.0 +	0.00	X	6,587.00	= 1,356,922.00
	ADULT EDUC. COURSES AT .1	0.9		X	6,587.00	= 5,928.30
	K-8 EQUIV. INSTR. PUPILS	0.000		X	6,063.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	6,587.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .2340	83.5	X .15	X	6,063.00	= 75,939.08
	9-12 DISADVANTAGED @ .2340	48.2	X .15	X	6,587.00	= 47,624.01
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	6,063.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	1.0	X .700	X	6,587.00	= 4,610.90
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	357.0		X	40.00	= 14,280.00
	9-12 STUDENT ASSESSMENT	206.0		X	40.00	= 8,240.00
	K-8 TECHNOLOGY RESOURCES	357.0		X	90.00	= 32,130.00
	9-12 TECHNOLOGY RESOURCES	206.0		X	273.00	= 56,238.00
	K-2 PUPILS	117.0	X .10	X	6,063.00	= 70,937.10
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					3,872,687.68
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					3,756,507.04
30	ADJUSTED TOTAL OPERATING ALLOCATION					3,756,507.04

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2006-07	4,837.34	X	102.90%	=	4,977.62
32	SPECIAL EDUCATION - EPS ALLOCATION					734,848.28
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2006-07	0.00	X	102.90%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					369,651.71
36	TRANSPORTATION (BUS PURCHASES) FOR 2007-08					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,109,477.61
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					4,865,984.65

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 2007-08 - DURHAM				0.00
43A	APPROVED LEASE PURCHASES FOR 2007-08 - DURHAM				0.00
44	INSURED VALUE FACTOR FOR 2006-07 - DURHAM				457.08
47	TOTAL DEBT SERVICE ALLOCATION				457.08
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				4,866,441.73

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION					TOTAL ALLOCATION	LOCAL CONTRIBUTION			
DURHAM	AVG. CAL. YEAR PUPILS	OPERATING ALLOCATION	DEBT ALLOCATION	TOWN ALLOCATION					
	563.0 100.00%	4,866,441.73	0.00	4,866,441.73					
TOTAL	563.0			4,866,441.73					
DURHAM		2007 STATE VALUATION X MILL EXPECTATION	TOWN CONTRIBUTION	TOWN ALLOCATION	OR	TOWN ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION	
		325,650,000 6.790	2,211,163.50	4,866,441.73		4,866,441.73	2,211,163.50	100.00% 6.79M	
TOTAL		325,650,000	2,211,163.50	4,866,441.73		4,866,441.73	2,211,163.50	100.00% 6.79M	
E. TOTALS AND ADJUSTMENTS					TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION		
49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS				4,866,441.73	2,211,163.50	2,655,278.23		
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS				4,866,441.73	2,211,163.50	2,655,278.23		
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						0.00		
59B	REGIONALIZATION AND EFFICIENCY ASSISTANCE						0.00		
60	ADJUSTED STATE CONTRIBUTION						2,655,278.23		
61	LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 45.44% STATE SHARE % = 54.56%								
62	ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 45.44% STATE SHARE % = 54.56%								
63	FYI: 100% E.P.S. TOTAL ALLOCATION				4,982,622.37				

S T A T E O F M A I N E
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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	221,273.18	227,786.18	0.00	0.00
August	221,273.18	227,786.18	0.00	0.00
September	221,273.18	227,786.18	0.00	0.00
October	221,273.18	227,786.18	0.00	0.00
November	221,273.18	227,786.18	0.00	0.00
December	221,273.18	227,786.19	0.00	0.00
Janurary	221,273.18	227,786.19	0.00	0.00
February	221,273.18	212,154.99	0.00	0.00
March	221,273.18	212,154.99	0.00	0.00
April	221,273.18	212,154.99	0.00	0.00
May	221,273.18	212,154.99	0.00	0.00
June	221,273.25	212,154.99	0.00	0.00
Total	2,655,278.23	2,655,278.23	0.00	0.00