

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

ELLSWORTH

2005-06

144 - 291

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	459.5	257.0	716.5 (54%)	616.5 (46%)	1,333.0

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	27.0 (17:1)	16.1 (16:1)	41.1 (15:1)	=	84.2 /	87.6 =	.96 X	3937,413 =	2041,155	1738,761
B. GUIDANCE	1.3 (350:1)	0.7 (350:1)	2.5 (250:1)	=	4.5 /	2.9 =	1.55 X	137,942 =	115,457	98,353
C. LIBRARIANS	0.6 (800:1)	0.3 (800:1)	0.8 (800:1)	=	1.7 /	1.9 =	.89 X	91,204 =	43,833	37,339
D. HEALTH	0.6 (800:1)	0.3 (800:1)	0.8 (800:1)	=	1.7 /	1.0 =	1.70 X	45,062 =	41,367	35,238
E. EDUCATION TECHS	4.6 (100:1)	2.6 (100:1)	2.5 (250:1)	=	9.7 /	9.6 =	1.01 X	145,994 =	79,625	67,829
F. LIBRARY TECHS	0.9 (500:1)	0.5 (500:1)	1.2 (500:1)	=	2.6 /	2.0 =	1.30 X	34,911 =	24,507	20,877
G. CLERICAL	2.3 (200:1)	1.3 (200:1)	3.1 (200:1)	=	6.7 /	7.0 =	.96 X	170,607 =	88,443	75,340
H. SCHOOL ADMIN.	1.5 (305:1)	0.8 (305:1)	2.0 (315:1)	=	4.3 /	5.0 =	.86 X	323,463 =	150,216	127,962

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	31	31	22,212	19,112
B. Supplies and Equipment	295	408	211,368	251,532
C. Professional Development	50	50	35,825	30,825
D. Instructional Leadership Support	20	20	14,330	12,330
E. Co- and Extra-Curricular Student	28	97	20,062	59,801
F. System Administration/Support	341	338	244,327	208,377
G. Operations & Maintenance	907	1,078	649,866	664,587

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	425,944	362,841
B. Education & Library Technicians	36.00%	37,488	31,934
C. Clerical	29.00%	25,648	21,849
D. School Administrators	14.00%	21,030	17,915

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.93)	-218,184	-185,874
16 Adjustment for Title I Revenues	-95,699	-81,521

17 TOTALS	3978,818	3615,405
18 E.P.S. RATES	5,553	5,864

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144 - 291

A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2002	710.0	329.0	1,039.0		
	OCTOBER 2002	697.0	343.0	1,040.0		
	APRIL 2003	712.0	332.0	1,044.0		
	OCTOBER 2003	697.0	341.0	1,038.0		
	APRIL 2004	702.0	338.0	1,040.0		
	OCTOBER 2004	705.0	378.0	1,083.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	703.5 +	0.33	X	5,553.00	= 3,908,367.99
	9-12 PUPILS	358.0 +	0.00	X	5,864.00	= 2,099,312.00
	ADULT EDUC. COURSES AT .1	7.9		X	5,864.00	= 46,325.60
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,553.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.250		X	5,864.00	= 1,466.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .4195	295.1	X .15	X	5,553.00	= 245,803.55
	9-12 DISADVANTAGED @ .4195	150.2	X .15	X	5,864.00	= 132,115.92
	K-8 LIMITED ENGLISH PROF.	1.0	X .500	X	5,553.00	= 2,776.50
	9-12 LIMITED ENGLISH PROF.	8.0	X .500	X	5,864.00	= 23,456.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	703.5		X	100.00	= 70,350.00
	9-12 STUDENT ASSESSMENT	358.0		X	100.00	= 35,800.00
	K-8 TECHNOLOGY RESOURCES	703.5		X	83.00	= 58,390.50
	9-12 TECHNOLOGY RESOURCES	358.0		X	252.00	= 90,216.00
	K-2 PUPILS	209.5	X .10	X	5,553.00	= 116,335.35
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					6,830,715.41
	OPERATING ALLOCATION WITH EPS TRANSITION AT 84.00 %					5,737,800.94
30	ADJUSTED TOTAL OPERATING ALLOCATION					5,737,800.94

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144 - 291

B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2003-04	76,600.00	X	101.80%	=	77,978.80
32	SPECIAL EDUCATION - EPS ALLOCATION					1,518,432.57
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2003-04	475,558.11	X	101.80%	=	484,118.16
35	TRANSPORTATION - EPS ALLOCATION					437,552.68
36	TRANSPORTATION (BUS PURCHASES) FOR 2004-05					72,500.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					2,590,582.21
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					8,328,383.15

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST		
	11/01/05	NEW HIGH SCHOOL	660,000.00	150,960.00		810,960.00
	05/01/06	NEW HIGH SCHOOL	0.00	134,872.50		134,872.50
42	TOTAL PRINCIPAL & INTEREST		660,000.00	285,832.50		945,832.50
43	APPROVED LEASES FOR 2004-05					26,592.00
43A	APPROVED LEASE PURCHASES FOR 2004-05					0.00
44	INSURED VALUE FACTOR FOR 2003-04					0.00
47	TOTAL DEBT SERVICE ALLOCATION					972,424.50
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)					9,300,807.65

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

						TOTAL	LOCAL		
		AVG. CAL.	2004 STATE	MILL	LOCAL	ALLOCATION	CONTRIBUTION		
		YEAR PUPILS	VALUATION X	EXPECTATION =	CONTRIBUTION	OR	ALLOCATION		
ELLSWORTH		1,061.5	100.00%	562,350,000	8.26	4,645,011.00	9,300,807.65	4,645,011.00	100.00% 8.26M
TOTAL		1,061.5		562,350,000		4,645,011.00	9,300,807.65	4,645,011.00	100.00% 8.26M

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144 - 291

E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION

49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	9,300,807.65	4,645,011.00	4,655,796.65
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	9,300,807.65	4,645,011.00	4,655,796.65
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			1,150.65-
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			4,654,646.00
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 49.94%		STATE SHARE % = 50.06%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 49.95%		STATE SHARE % = 50.05%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	10,393,722.12		