

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

ELLSWORTH

2007-08

144 - 291

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2006)	465	251	716	580	1,296
10 ATTENDING PUPILS (OCTOBER 2006)	442	276	718	596	1,314
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2006	453.5	263.5	717.0 (55%)	588.0 (45%)	1,305.0

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	26.7 (17:1)	16.5 (16:1)	39.2 (15:1)	=	82.4 /	83.2 =		.99 X	3812,049 =		2075,661	1698,268
B. GUIDANCE	1.3 (350:1)	0.8 (350:1)	2.4 (250:1)	=	4.5 /	3.0 =		1.50 X	155,627 =		128,393	105,048
C. LIBRARIANS	0.6 (800:1)	0.3 (800:1)	0.7 (800:1)	=	1.6 /	1.9 =		.84 X	101,171 =		46,741	38,243
D. HEALTH	0.6 (800:1)	0.3 (800:1)	0.7 (800:1)	=	1.6 /	1.0 =		1.60 X	48,560 =		42,733	34,963
E. EDUCATION TECHS	4.5 (100:1)	2.6 (100:1)	2.4 (250:1)	=	9.5 /	5.8 =		1.64 X	104,889 =		94,610	77,408
F. LIBRARY TECHS	0.9 (500:1)	0.5 (500:1)	1.2 (500:1)	=	2.6 /	3.0 =		.87 X	52,916 =		25,320	20,717
G. CLERICAL	2.3 (200:1)	1.3 (200:1)	2.9 (200:1)	=	6.5 /	5.9 =		1.10 X	161,854 =		97,921	80,118
H. SCHOOL ADMIN.	1.5 (305:1)	0.9 (305:1)	1.9 (315:1)	=	4.3 /	4.9 =		.88 X	345,081 =		167,019	136,652

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	33	33	23,661	19,404
B. Supplies and Equipment	311	430	222,987	252,840
C. Professional Development	52	52	37,284	30,576
D. Instructional Leadership Support	21	21	15,057	12,348
E. Co- and Extra-Curricular Student	30	102	21,510	59,976
F. System Administration/Support	359	356	257,403	209,328
G. Operations & Maintenance	956	1,136	685,452	667,968

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	435,770	356,539
B. Education & Library Technicians	36.00%	43,175	35,325
C. Clerical	29.00%	28,397	23,234
D. School Administrators	14.00%	23,383	19,131

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.93)	-226,294	-185,153
16 Adjustment for Title I Revenues	-105,546	-86,356

17 TOTALS	4140,635	3606,576
18 E.P.S. RATES	5,775	6,134

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A. OPERATING COST ALLOCATIONS

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19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2004	702.0	338.0	1,040.0		
	OCTOBER 2004	705.0	378.0	1,083.0		
	APRIL 2005	687.0	322.0	1,009.0		
	OCTOBER 2005	724.0	320.0	1,044.0		
	APRIL 2006	699.0	318.0	1,017.0		
	OCTOBER 2006	700.0	335.0	1,035.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	699.5 +	3.33	X	5,775.00	= 4,058,843.25
	9-12 PUPILS	326.5 +	8.66	X	6,134.00	= 2,055,871.44
	ADULT EDUC. COURSES AT .1	9.4		X	6,134.00	= 57,659.60
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,775.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.875		X	6,134.00	= 5,367.25
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .3186	222.9	X .15	X	5,775.00	= 193,087.13
	9-12 DISADVANTAGED @ .3186	104.0	X .15	X	6,134.00	= 95,690.40
	K-8 LIMITED ENGLISH PROF.	7.0	X .500	X	5,775.00	= 20,212.50
	9-12 LIMITED ENGLISH PROF.	3.0	X .500	X	6,134.00	= 9,201.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	699.5		X	40.00	= 27,980.00
	9-12 STUDENT ASSESSMENT	326.5		X	40.00	= 13,060.00
	K-8 TECHNOLOGY RESOURCES	699.5		X	87.00	= 60,856.50
	9-12 TECHNOLOGY RESOURCES	326.5		X	265.00	= 86,522.50
	K-2 PUPILS	207.0	X .10	X	5,775.00	= 119,542.50
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					6,803,894.07
	OPERATING ALLOCATION WITH EPS TRANSITION AT 95.00 %					6,463,699.36
30	ADJUSTED TOTAL OPERATING ALLOCATION					6,463,699.36

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2005-06	79,013.00	X	102.90%	=	81,304.38
32	SPECIAL EDUCATION - EPS ALLOCATION					1,487,405.05
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2005-06	333,750.50	X	102.90%	=	343,429.26
35	TRANSPORTATION - EPS ALLOCATION					430,847.76
36	TRANSPORTATION (BUS PURCHASES) FOR 2006-07					93,177.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					2,436,163.45
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					8,899,862.81

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE NAME OF PROJECT	PRINCIPAL		INTEREST	
	11/01/07 NEW HIGH SCHOOL	660,000.00		118,537.50	778,537.50
	05/01/08 NEW HIGH SCHOOL	0.00		102,037.50	102,037.50
42	TOTAL PRINCIPAL & INTEREST	660,000.00		220,575.00	880,575.00
43	APPROVED LEASES FOR 2006-07				22,912.00
43A	APPROVED LEASE PURCHASES FOR 2006-07				0.00
44	INSURED VALUE FACTOR FOR 2005-06				0.00
47	TOTAL DEBT SERVICE ALLOCATION				903,487.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				9,803,349.81

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL.	2006 STATE	MILL	LOCAL		TOTAL	LOCAL		
	YEAR PUPILS	VALUATION X	EXPECTATION =	CONTRIBUTION	OR	ALLOCATION	CONTRIBUTION		
ELLSWORTH	1,026.0	100.00% 781,650,000	7.44	5,815,476.00		9,803,349.81	5,815,476.00	100.00%	7.44M
TOTAL	1,026.0	781,650,000		5,815,476.00		9,803,349.81	5,815,476.00	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	9,803,349.81	5,815,476.00	3,987,873.81
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	9,803,349.81	5,815,476.00	3,987,873.81
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			663.28-
57 LESS ADJUSTMENT FOR LAPTOP AGREEMENT			0.00
58F EPS TRANSITION ADJUSTMENT PER 20-A MRSA SECTION 15686			53,097.35
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			4,040,307.88
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 59.32%		STATE SHARE % = 40.68%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 58.79%		STATE SHARE % = 41.21%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	10,143,544.52		