

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

ELLSWORTH

2006-07

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 2005	465.0	252.0	717.0 (54%)	599.0 (46%)	1,316.0

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	27.4 (17:1)	15.8 (16:1)	39.9 (15:1)	=	83.1 /	85.0 =	.98 X	3856,892 =	2041,067	1738,687
B. GUIDANCE	1.3 (350:1)	0.7 (350:1)	2.4 (250:1)	=	4.4 /	4.0 =	1.10 X	180,145 =	107,006	91,154
C. LIBRARIANS	0.6 (800:1)	0.3 (800:1)	0.7 (800:1)	=	1.6 /	2.0 =	.80 X	101,762 =	43,961	37,449
D. HEALTH	0.6 (800:1)	0.3 (800:1)	0.7 (800:1)	=	1.6 /	1.0 =	1.60 X	47,059 =	40,659	34,635
E. EDUCATION TECHS	4.7 (100:1)	2.5 (100:1)	2.4 (250:1)	=	9.6 /	27.5 =	.35 X	473,577 =	89,506	76,246
F. LIBRARY TECHS	0.9 (500:1)	0.5 (500:1)	1.2 (500:1)	=	2.6 /	2.0 =	1.30 X	38,512 =	27,036	23,030
G. CLERICAL	2.3 (200:1)	1.3 (200:1)	3.0 (200:1)	=	6.6 /	6.0 =	1.10 X	152,538 =	90,608	77,184
H. SCHOOL ADMIN.	1.5 (305:1)	0.8 (305:1)	1.9 (315:1)	=	4.2 /	5.0 =	.84 X	338,730 =	153,648	130,885

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	32	32	22,944	19,168
B. Supplies and Equipment	302	418	216,534	250,382
C. Professional Development	51	51	36,567	30,549
D. Instructional Leadership Support	20	20	14,340	11,980
E. Co- and Extra-Curricular Student	29	99	20,793	59,301
F. System Administration/Support	349	346	250,233	207,254
G. Operations & Maintenance	929	1,104	666,093	661,296

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	424,212	361,366
B. Education & Library Technicians	36.00%	41,955	35,739
C. Clerical	29.00%	26,276	22,383
D. School Administrators	14.00%	21,511	18,324

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.93)	-219,127	-186,637
16 Adjustment for Title I Revenues	-88,988	-75,805

17 TOTALS	4026,833	3624,569
18 E.P.S. RATES	5,616	6,051

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A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	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		
	APRIL 2005	687.0	322.0	1,009.0		
	OCTOBER 2005	724.0	320.0	1,044.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	705.5 +	0.00	X	5,616.00	= 3,962,088.00
	9-12 PUPILS	321.0 +	17.50	X	6,051.00	= 2,048,263.50
	ADULT EDUC. COURSES AT .1	12.1		X	6,051.00	= 73,217.10
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,616.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.875		X	6,051.00	= 5,294.63
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .3627	255.9	X .15	X	5,616.00	= 215,570.16
	9-12 DISADVANTAGED @ .3627	116.4	X .15	X	6,051.00	= 105,650.46
	K-8 LIMITED ENGLISH PROF.	0.0	X .500	X	5,616.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	4.0	X .500	X	6,051.00	= 12,102.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	705.5		X	79.00	= 55,734.50
	9-12 STUDENT ASSESSMENT	321.0		X	79.00	= 25,359.00
	K-8 TECHNOLOGY RESOURCES	705.5		X	85.00	= 59,967.50
	9-12 TECHNOLOGY RESOURCES	321.0		X	258.00	= 82,818.00
	K-2 PUPILS	216.0	X .10	X	5,616.00	= 121,305.60
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					6,767,370.45
	OPERATING ALLOCATION WITH EPS TRANSITION AT 90.00 %					6,090,633.40
30	ADJUSTED TOTAL OPERATING ALLOCATION					6,090,633.40

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2004-05	73,015.71	X	102.40%	=	74,768.09
32	SPECIAL EDUCATION - EPS ALLOCATION					1,541,680.14
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2004-05	397,604.35	X	102.40%	=	407,146.85
35	TRANSPORTATION - EPS ALLOCATION					418,705.31
36	TRANSPORTATION (BUS PURCHASES) FOR 2005-06					28,083.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					2,470,383.39
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					8,561,016.79

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
		11/01/06 NEW HIGH SCHOOL	660,000.00	134,872.50	794,872.50
		05/01/07 NEW HIGH SCHOOL	0.00	118,537.50	118,537.50
42	TOTAL PRINCIPAL & INTEREST		660,000.00	253,410.00	913,410.00
43	APPROVED LEASES FOR 2005-06				26,592.00
43A	APPROVED LEASE PURCHASES FOR 2005-06				0.00
44	INSURED VALUE FACTOR FOR 2004-05				0.00
47	TOTAL DEBT SERVICE ALLOCATION				940,002.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				9,501,018.79

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

					TOTAL ALLOCATION	LOCAL CONTRIBUTION		
ELLSWORTH	AVG. CAL. YEAR PUPILS	2005 STATE VALUATION	MILL EXPECTATION	LOCAL CONTRIBUTION	OR	TOTAL ALLOCATION		
	1,026.5	651,250,000	7.60	4,949,500.00		9,501,018.79	4,949,500.00	100.00%
TOTAL	1,026.5	651,250,000		4,949,500.00		9,501,018.79	4,949,500.00	100.00%

7.60M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	9,501,018.79	4,949,500.00	4,551,518.79
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	9,501,018.79	4,949,500.00	4,551,518.79
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			924.52-
57 LESS ADJUSTMENT FOR LAPTOP AGREEMENT			0.00
58E TRANSITION ADJUSTMENTS PER CHAPTER 519 PART AAAA-11 (TIER 2) AND AAAA-22 & 23			0.00
58F EPS TRANSITION ADJUSTMENT PER 20-A M RSA SECTION 15686 AND SUB-SEC. 2 TIER 1			71,855.36
59A MINIMUM TEACHER SALARY ADJUSTMENT			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			4,622,449.63
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 52.09% STATE SHARE % = 47.91%			
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 51.35% STATE SHARE % = 48.65%			
63 FYI: 100% E.P.S. TOTAL ALLOCATION	10,177,755.84		