

S T A T E O F M A I N E
D E P A R T M E N T O F E D U C A T I O N
A U G U S T A 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

ELLSWORTH

2008-09

144 - 291

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2007)	447	280	727	578	1,305
10 ATTENDING PUPILS (OCTOBER 2007)	455	266	721	616	1,337
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2007	451.0	273.0	724.0 (55%)	597.0 (45%)	1,321.0

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	26.5 (17:1)	17.1 (16:1)	39.8 (15:1)	=	83.4	/	82.8	=	1.01 X	3863,344	=	2146,087	1755,890
B. GUIDANCE	1.3 (350:1)	0.8 (350:1)	2.4 (250:1)	=	4.5	/	4.0	=	1.13 X	201,002	=	124,923	102,209
C. LIBRARIANS	0.6 (800:1)	0.3 (800:1)	0.7 (800:1)	=	1.6	/	1.9	=	.84 X	105,712	=	48,839	39,959
D. HEALTH	0.6 (800:1)	0.3 (800:1)	0.7 (800:1)	=	1.6	/	1.0	=	1.60 X	49,969	=	43,973	35,977
E. EDUCATION TECHS	4.5 (100:1)	2.7 (100:1)	2.4 (250:1)	=	9.6	/	8.0	=	1.20 X	152,787	=	100,839	82,505
F. LIBRARY TECHS	0.9 (500:1)	0.5 (500:1)	1.2 (500:1)	=	2.6	/	3.0	=	.87 X	55,479	=	26,547	21,720
G. CLERICAL	2.3 (200:1)	1.4 (200:1)	3.0 (200:1)	=	6.7	/	6.0	=	1.12 X	175,841	=	108,318	88,624
H. SCHOOL ADMIN.	1.5 (305:1)	0.9 (305:1)	1.9 (315:1)	=	4.3	/	5.0	=	.86 X	362,452	=	171,440	140,269

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	34	34	24,616	20,298
B. Supplies and Equipment	320	442	231,680	263,874
C. Professional Development	54	54	39,096	32,238
D. Instructional Leadership Support	22	22	15,928	13,134
E. Co- and Extra-Curricular Student	31	105	22,444	62,685
F. System Administration/Support	204	204	147,696	121,788
G. Operations & Maintenance	935	1,111	676,940	663,267

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	449,126	367,467
B. Education & Library Technicians	36.00%	45,859	37,521
C. Clerical	29.00%	31,412	25,701
D. School Administrators	14.00%	24,002	19,638

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.93)	-234,218	-191,644
16 Adjustment for Title I Revenues	-105,352	-86,197

17 TOTALS	4140,193	3616,922
18 E.P.S. RATES	5,719	6,059

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

ELLSWORTH

2008-09

144 - 291

=====

A. OPERATING COST ALLOCATIONS

```
-----
```

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	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		
	APRIL 2007	711.0	332.0	1,043.0		
	OCTOBER 2007	702.0	359.0	1,061.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	706.5 +	0.00	X	5,719.00	= 4,040,473.50
	9-12 PUPILS	345.5 +	0.00	X	6,059.00	= 2,093,384.50
	ADULT EDUC. COURSES AT .1	13.6		X	6,059.00	= 82,402.40
	K-8 EQUIV. INSTR. PUPILS	0.250		X	5,719.00	= 1,429.75
	9-12 EQUIV. INSTR. PUPILS	0.750		X	6,059.00	= 4,544.25
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .3504	247.6	X .15	X	5,719.00	= 212,403.66
	9-12 DISADVANTAGED @ .3504	121.1	X .15	X	6,059.00	= 110,061.74
	K-8 LIMITED ENGLISH PROF.	6.0	X .700	X	5,719.00	= 24,019.80
	9-12 LIMITED ENGLISH PROF.	3.0	X .700	X	6,059.00	= 12,723.90
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	706.5		X	40.00	= 28,260.00
	9-12 STUDENT ASSESSMENT	345.5		X	40.00	= 13,820.00
	K-8 TECHNOLOGY RESOURCES	706.5		X	90.00	= 63,585.00
	9-12 TECHNOLOGY RESOURCES	345.5		X	273.00	= 94,321.50
	K-2 PUPILS	219.0	X .10	X	5,719.00	= 125,246.10
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					6,906,676.10
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					6,699,475.81
30	ADJUSTED TOTAL OPERATING ALLOCATION					6,699,475.81

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

ELLSWORTH

2008-09

144 - 291

=====

B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2006-07	88,791.82	X	102.90%	=	91,366.78
32	SPECIAL EDUCATION - EPS ALLOCATION					1,082,703.07
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2006-07	322,683.65	X	102.90%	=	332,041.48
35	TRANSPORTATION - EPS ALLOCATION					454,930.32
36	TRANSPORTATION (BUS PURCHASES) FOR 2007-08					64,123.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					2,025,164.65
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					8,724,640.46

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	ELLSWORTH				
	11/01/08	NEW HIGH SCHOOL	660,000.00	102,037.50	762,037.50
	05/01/09	NEW HIGH SCHOOL	0.00	85,372.50	85,372.50
42	TOTAL PRINCIPAL & INTEREST		660,000.00	187,410.00	847,410.00
43	APPROVED LEASES FOR 2007-08 - ELLSWORTH				0.00
43A	APPROVED LEASE PURCHASES FOR 2007-08 - ELLSWORTH				11,648.00
44	INSURED VALUE FACTOR FOR 2006-07 - ELLSWORTH				0.00
47	TOTAL DEBT SERVICE ALLOCATION				859,058.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				9,583,698.46

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

ELLSWORTH

2008-09

144 - 291

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION				TOTAL ALLOCATION	LOCAL CONTRIBUTION	
ELLSWORTH	AVG. CAL. YEAR PUPILS	OPERATING ALLOCATION	DEBT ALLOCATION	TOWN ALLOCATION		
	1,052.0 100.00%	9,583,698.46	0.00	9,583,698.46		
TOTAL	1,052.0			9,583,698.46		
ELLSWORTH	2007 STATE VALUATION	MILL EXPECTATION	TOWN CONTRIBUTION	TOWN ALLOCATION	LOCAL CONTRIBUTION	
	938,700,000	6.790	6,373,773.00	9,583,698.46	6,373,773.00 100.00%	
TOTAL	938,700,000		6,373,773.00	9,583,698.46	6,373,773.00 100.00%	
E. TOTALS AND ADJUSTMENTS				TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			9,583,698.46	6,373,773.00	3,209,925.46
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			9,583,698.46	6,373,773.00	3,209,925.46
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					351.95-
59A	MINIMUM TEACHER SALARY ADJUSTMENT					0.00
59B	REGIONALIZATION AND EFFICIENCY ASSISTANCE					0.00
60	ADJUSTED STATE CONTRIBUTION					3,209,573.51
61	LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):			LOCAL SHARE % = 66.51%	STATE SHARE % = 33.49%	
62	ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):			LOCAL SHARE % = 66.51%	STATE SHARE % = 33.49%	
63	FYI: 100% E.P.S. TOTAL ALLOCATION			9,790,898.75		

S T A T E O F M A I N E
D E P A R T M E N T O F E D U C A T I O N
A U G U S T A 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

ELLSWORTH

2008-09

144 - 291

SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	196,846.95	215,620.95	0.00	0.00
August	196,846.95	215,620.96	0.00	0.00
September	196,846.95	215,620.96	0.00	0.00
October	196,846.95	215,620.96	0.00	0.00
November	196,846.95	215,620.96	762,037.50	762,037.50
December	196,846.95	215,620.96	0.00	0.00
Janurary	196,846.95	215,620.96	0.00	0.00
February	196,846.95	170,563.36	0.00	0.00
March	196,846.95	170,563.36	0.00	0.00
April	196,846.95	170,563.36	0.00	0.00
May	196,846.95	170,563.36	85,372.50	85,372.50
June	196,847.06	170,563.36	0.00	0.00
Total	2,362,163.51	2,362,163.51	847,410.00	847,410.00