

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

CALAIS

2005-06

070 - 106

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	257.0	138.5	395.5 (58%)	281.0 (42%)	676.5

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	15.1 (17:1)	8.7 (16:1)	18.7 (15:1)	=	42.5 /	44.0 =	.97 X	1941,868 =	1092,495	791,117
B. GUIDANCE	0.7 (350:1)	0.4 (350:1)	1.1 (250:1)	=	2.2 /	3.0 =	.73 X	132,467 =	56,087	40,614
C. LIBRARIANS	0.3 (800:1)	0.2 (800:1)	0.4 (800:1)	=	0.9 /	0.9 =	1.00 X	48,553 =	28,161	20,392
D. HEALTH	0.3 (800:1)	0.2 (800:1)	0.4 (800:1)	=	0.9 /	1.5 =	.60 X	67,593 =	23,522	17,034
E. EDUCATION TECHS	2.6 (100:1)	1.4 (100:1)	1.1 (250:1)	=	5.1 /	15.3 =	.33 X	205,669 =	39,365	28,506
F. LIBRARY TECHS	0.5 (500:1)	0.3 (500:1)	0.6 (500:1)	=	1.4 /	0.0 =	1.40 X	0 =	10,234	7,410
G. CLERICAL	1.3 (200:1)	0.7 (200:1)	1.4 (200:1)	=	3.4 /	4.0 =	.85 X	97,049 =	47,845	34,647
H. SCHOOL ADMIN.	0.8 (305:1)	0.5 (305:1)	0.9 (315:1)	=	2.2 /	1.0 =	2.20 X	65,734 =	83,877	60,738

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	31	31	12,261	8,711
B. Supplies and Equipment	295	408	116,673	114,648
C. Professional Development	50	50	19,775	14,050
D. Instructional Leadership Support	20	20	7,910	5,620
E. Co- and Extra-Curricular Student	28	97	11,074	27,257
F. System Administration/Support	341	338	134,866	94,978
G. Operations & Maintenance	907	1,078	358,719	302,918

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	228,050	165,140
B. Education & Library Technicians	36.00%	17,856	12,930
C. Clerical	29.00%	13,875	10,048
D. School Administrators	14.00%	11,743	8,503

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.96)	-66,614	-48,231
16 Adjustment for Title I Revenues	-174,069	-126,050

17 TOTALS	2073,703	1590,978
18 E.P.S. RATES	5,243	5,662

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A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2002	418.0	194.0	612.0		
	OCTOBER 2002	405.0	186.0	591.0		
	APRIL 2003	387.0	172.0	559.0		
	OCTOBER 2003	371.0	205.0	576.0		
	APRIL 2004	387.0	202.0	589.0		
	OCTOBER 2004	358.0	188.0	546.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	372.5 +	15.16	X	5,243.00	= 2,032,501.38
	9-12 PUPILS	195.0 +	0.00	X	5,662.00	= 1,104,090.00
	ADULT EDUC. COURSES AT .1	0.0		X	5,662.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,243.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	5,662.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .4835	180.1	X .15	X	5,243.00	= 141,639.65
	9-12 DISADVANTAGED @ .4835	94.3	X .15	X	5,662.00	= 80,088.99
	K-8 LIMITED ENGLISH PROF.	0.0	X .500	X	5,243.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .500	X	5,662.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	372.5		X	100.00	= 37,250.00
	9-12 STUDENT ASSESSMENT	195.0		X	100.00	= 19,500.00
	K-8 TECHNOLOGY RESOURCES	372.5		X	83.00	= 30,917.50
	9-12 TECHNOLOGY RESOURCES	195.0		X	252.00	= 49,140.00
	K-2 PUPILS	130.5	X .10	X	5,243.00	= 68,421.15
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					3,563,548.67
	OPERATING ALLOCATION WITH EPS TRANSITION AT 84.00 %					2,993,380.88
30	ADJUSTED TOTAL OPERATING ALLOCATION					2,993,380.88

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2003-04	0.00	X	101.80%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					613,993.97
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2003-04	555,916.24	X	101.80%	=	565,922.73
35	TRANSPORTATION - EPS ALLOCATION					219,312.24
36	TRANSPORTATION (BUS PURCHASES) FOR 2004-05					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,399,228.94
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					4,392,609.82

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	11/01/05	ADDN/RENV ELEM AND HIGH	386,349.00	169,779.44	556,128.44
	05/01/06	ADDN/RENV ELEM AND HIGH	0.00	163,984.21	163,984.21
42	TOTAL PRINCIPAL & INTEREST		386,349.00	333,763.65	720,112.65
43	APPROVED LEASES FOR 2004-05				0.00
43A	APPROVED LEASE PURCHASES FOR 2004-05				52,548.28
44	INSURED VALUE FACTOR FOR 2003-04				0.00
47	TOTAL DEBT SERVICE ALLOCATION				772,660.93
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				5,165,270.75

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL.	2004 STATE	MILL	LOCAL	TOTAL	LOCAL			
	YEAR PUPILS	VALUATION X	EXPECTATION =	CONTRIBUTION	OR	ALLOCATION			
CALAIS	567.5	100.00%	135,850,000	8.26	1,122,121.00	5,165,270.75	1,122,121.00	100.00%	8.26M
TOTAL	567.5		135,850,000		1,122,121.00	5,165,270.75	1,122,121.00	100.00%	8.26M

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
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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	5,165,270.75	1,122,121.00	4,043,149.75
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	5,165,270.75	1,122,121.00	4,043,149.75
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
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			4,043,149.75
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):		LOCAL SHARE % = 21.72%	STATE SHARE % = 78.28%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):		LOCAL SHARE % = 21.72%	STATE SHARE % = 78.28%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	5,735,438.54		