

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

CALAIS

2006-07

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 2005	235.0	128.0	363.0 ( 58%)	258.5 ( 42%)	621.5

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	13.8 (17:1)	8.0 (16:1)	17.2 (15:1)	=	39.0 /	45.0 =	.87 X	2054,741 =	1036,823	750,802
B. GUIDANCE	0.7 (350:1)	0.4 (350:1)	1.0 (250:1)	=	2.1 /	3.0 =	.70 X	128,714 =	52,258	37,842
C. LIBRARIANS	0.3 (800:1)	0.2 (800:1)	0.3 (800:1)	=	0.8 /	0.9 =	.89 X	50,000 =	25,810	18,690
D. HEALTH	0.3 (800:1)	0.2 (800:1)	0.3 (800:1)	=	0.8 /	1.4 =	.57 X	65,883 =	21,781	15,772
E. EDUCATION TECHS	2.4 (100:1)	1.3 (100:1)	1.0 (250:1)	=	4.7 /	9.7 =	.48 X	147,691 =	41,117	29,775
F. LIBRARY TECHS	0.5 (500:1)	0.3 (500:1)	0.5 (500:1)	=	1.3 /	0.0 =	1.30 X	0 =	9,540	6,908
G. CLERICAL	1.2 (200:1)	0.6 (200:1)	1.3 (200:1)	=	3.1 /	4.9 =	.63 X	124,051 =	45,328	32,824
H. SCHOOL ADMIN.	0.8 (305:1)	0.4 (305:1)	0.8 (315:1)	=	2.0 /	1.7 =	1.18 X	108,026 =	73,933	53,538

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	32	32	11,616	8,272
B. Supplies and Equipment	302	418	109,626	108,053
C. Professional Development	51	51	18,513	13,184
D. Instructional Leadership Support	20	20	7,260	5,170
E. Co- and Extra-Curricular Student	29	99	10,527	25,592
F. System Administration/Support	349	346	126,687	89,441
G. Operations & Maintenance	929	1,104	337,227	285,384

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	215,968	156,390
B. Education & Library Technicians	36.00%	18,237	13,206
C. Clerical	29.00%	13,145	9,519
D. School Administrators	14.00%	10,351	7,495

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.96)	-63,036	-45,641
16 Adjustment for Title I Revenues	-164,849	-119,374

17 TOTALS	1957,860	1502,841
18 E.P.S. RATES	5,394	5,814

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070 - 106

A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	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		
	APRIL 2005	352.0	160.0	512.0		
	OCTOBER 2005	325.0	186.0	511.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	338.5 +	24.83	X	5,394.00	= 1,959,802.02
	9-12 PUPILS	173.0 +	12.50	X	5,814.00	= 1,078,497.00
	ADULT EDUC. COURSES AT .1	0.2		X	5,814.00	= 1,162.80
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,394.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	5,814.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .5394	182.6	X .15	X	5,394.00	= 147,741.66
	9-12 DISADVANTAGED @ .5394	93.3	X .15	X	5,814.00	= 81,366.93
	K-8 LIMITED ENGLISH PROF.	1.0	X .500	X	5,394.00	= 2,697.00
	9-12 LIMITED ENGLISH PROF.	1.0	X .500	X	5,814.00	= 2,907.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	338.5		X	79.00	= 26,741.50
	9-12 STUDENT ASSESSMENT	173.0		X	79.00	= 13,667.00
	K-8 TECHNOLOGY RESOURCES	338.5		X	85.00	= 28,772.50
	9-12 TECHNOLOGY RESOURCES	173.0		X	258.00	= 44,634.00
	K-2 PUPILS	114.5	X .10	X	5,394.00	= 61,761.30
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					3,449,750.71
	OPERATING ALLOCATION WITH EPS TRANSITION AT 90.00 %					3,104,775.63
30	ADJUSTED TOTAL OPERATING ALLOCATION					3,104,775.63

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2006-07

070 - 106

B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2004-05	0.00	X	102.40%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					245,680.75
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2004-05	635,896.80	X	102.40%	=	651,158.32
35	TRANSPORTATION - EPS ALLOCATION					233,573.50
36	TRANSPORTATION (BUS PURCHASES) FOR 2005-06					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,130,412.57
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					4,235,188.20

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST		
	11/01/06	ADDN/RENV ELEM AND HIGH	386,349.00	163,984.21		550,333.21
	05/01/07	ADDN/RENV ELEM AND HIGH	0.00	155,233.40		155,233.40
42	TOTAL PRINCIPAL & INTEREST		386,349.00	319,217.61		705,566.61
43	APPROVED LEASES FOR 2005-06					0.00
43A	APPROVED LEASE PURCHASES FOR 2005-06					52,548.28
44	INSURED VALUE FACTOR FOR 2004-05					0.00
47	TOTAL DEBT SERVICE ALLOCATION					758,114.89
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)					4,993,303.09

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

						TOTAL ALLOCATION	LOCAL CONTRIBUTION		
	AVG. CAL. YEAR PUPILS	2005 STATE VALUATION	MILL EXPECTATION	LOCAL CONTRIBUTION	OR	TOTAL ALLOCATION	LOCAL CONTRIBUTION		
CALAIS	511.5 100.00%	125,700,000	7.60	955,320.00		4,993,303.09	955,320.00	100.00%	7.60M
TOTAL	511.5	125,700,000		955,320.00		4,993,303.09	955,320.00	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	4,993,303.09	955,320.00	4,037,983.09
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	4,993,303.09	955,320.00	4,037,983.09
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
58E TRANSITION ADJUSTMENTS PER CHAPTER 519 PART AAAA-11 (TIER 2) AND AAAA-22 & 23			0.00
58F EPS TRANSITION ADJUSTMENT PER 20-A MRSa SECTION 15686 AND SUB-SEC. 2 TIER 1			0.00
59A MINIMUM TEACHER SALARY ADJUSTMENT			1,011.00
60 ADJUSTED STATE CONTRIBUTION			4,038,994.09
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 19.13% STATE SHARE % = 80.87%			
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 19.11% STATE SHARE % = 80.89%			
63 FYI: 100% E.P.S. TOTAL ALLOCATION	5,338,278.17		