

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

CALAIS

2007-08

070 - 106

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2006)	225	127	352	260	612
10 ATTENDING PUPILS (OCTOBER 2006)	224	130	354	277	631
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2006	224.5	128.5	353.0 (57%)	268.5 (43%)	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	13.2 (17:1)	8.0 (16:1)	17.9 (15:1)	=	39.1	/	45.3	=	.86 X	2126,437	=	1042,380	786,356
B. GUIDANCE	0.6 (350:1)	0.4 (350:1)	1.1 (250:1)	=	2.1	/	3.0	=	.70 X	137,387	=	54,817	41,354
C. LIBRARIANS	0.3 (800:1)	0.2 (800:1)	0.3 (800:1)	=	0.8	/	0.9	=	.89 X	52,160	=	26,461	19,961
D. HEALTH	0.3 (800:1)	0.2 (800:1)	0.3 (800:1)	=	0.8	/	1.4	=	.57 X	67,984	=	22,088	16,663
E. EDUCATION TECHS	2.2 (100:1)	1.3 (100:1)	1.1 (250:1)	=	4.6	/	6.7	=	.69 X	105,146	=	41,354	31,197
F. LIBRARY TECHS	0.4 (500:1)	0.3 (500:1)	0.5 (500:1)	=	1.2	/	0.0	=	1.20 X	0	=	8,878	6,697
G. CLERICAL	1.1 (200:1)	0.6 (200:1)	1.3 (200:1)	=	3.0	/	3.9	=	.77 X	98,084	=	43,049	32,476
H. SCHOOL ADMIN.	0.7 (305:1)	0.4 (305:1)	0.9 (315:1)	=	2.0	/	2.8	=	.71 X	193,343	=	78,246	59,028

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	33	33	11,649	8,861
B. Supplies and Equipment	311	430	109,783	115,455
C. Professional Development	52	52	18,356	13,962
D. Instructional Leadership Support	21	21	7,413	5,639
E. Co- and Extra-Curricular Student	30	102	10,590	27,387
F. System Administration/Support	359	356	126,727	95,586
G. Operations & Maintenance	956	1,136	337,468	305,016

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	217,692	164,223
B. Education & Library Technicians	36.00%	18,084	13,642
C. Clerical	29.00%	12,484	9,418
D. School Administrators	14.00%	10,954	8,264

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.96)	-63,525	-47,925
16 Adjustment for Title I Revenues	-151,239	-114,092

17 TOTALS	1983,708	1599,166
18 E.P.S. RATES	5,620	5,956

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A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	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		
	APRIL 2006	328.0	180.0	508.0		
	OCTOBER 2006	313.0	185.0	498.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X	SAU EPS RATES	
	K-8 PUPILS	320.5 +	23.33	X	5,620.00	= 1,932,324.60
	9-12 PUPILS	182.5 +	1.00	X	5,956.00	= 1,092,926.00
	ADULT EDUC. COURSES AT .1	0.0		X	5,956.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,620.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.125		X	5,956.00	= 744.50
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .5208	166.9	X .15	X	5,620.00	= 140,696.70
	9-12 DISADVANTAGED @ .5208	95.0	X .15	X	5,956.00	= 84,873.00
	K-8 LIMITED ENGLISH PROF.	1.0	X .500	X	5,620.00	= 2,810.00
	9-12 LIMITED ENGLISH PROF.	2.0	X .500	X	5,956.00	= 5,956.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	320.5		X	40.00	= 12,820.00
	9-12 STUDENT ASSESSMENT	182.5		X	40.00	= 7,300.00
	K-8 TECHNOLOGY RESOURCES	320.5		X	87.00	= 27,883.50
	9-12 TECHNOLOGY RESOURCES	182.5		X	265.00	= 48,362.50
	K-2 PUPILS	104.5	X .10	X	5,620.00	= 58,729.00
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					3,415,425.80
	OPERATING ALLOCATION WITH EPS TRANSITION AT 95.00 %					3,244,654.51
30	ADJUSTED TOTAL OPERATING ALLOCATION					3,244,654.51

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2005-06	0.00	X	102.90%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					606,346.38
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2005-06	679,865.75	X	102.90%	=	699,581.86
35	TRANSPORTATION - EPS ALLOCATION					271,728.47
36	TRANSPORTATION (BUS PURCHASES) FOR 2006-07					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,577,656.71
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					4,822,311.22

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE NAME OF PROJECT	PRINCIPAL	INTEREST		
	11/01/07 ADDN/RENV ELEM AND HIGH	386,349.00	155,233.40		541,582.40
	05/01/08 ADDN/RENV ELEM AND HIGH	0.00	143,642.93		143,642.93
42	TOTAL PRINCIPAL & INTEREST	386,349.00	298,876.33		685,225.33
43	APPROVED LEASES FOR 2006-07				43,616.00
43A	APPROVED LEASE PURCHASES FOR 2006-07				8,932.28
44	INSURED VALUE FACTOR FOR 2005-06				0.00
47	TOTAL DEBT SERVICE ALLOCATION				737,773.61
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				5,560,084.83

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL.	2006 STATE	MILL	LOCAL		TOTAL	LOCAL		
	YEAR PUPILS	VALUATION X	EXPECTATION =	CONTRIBUTION	OR	ALLOCATION	CONTRIBUTION		
CALAIS	503.0	100.00%	129,700,000	7.44	964,968.00	5,560,084.83	964,968.00	100.00%	7.44M
TOTAL	503.0		129,700,000		964,968.00	5,560,084.83	964,968.00	100.00%	7.44M

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	5,560,084.83	964,968.00	4,595,116.83
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	5,560,084.83	964,968.00	4,595,116.83
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
58F EPS TRANSITION ADJUSTMENT PER 20-A MRSA SECTION 15686			0.00
58G LIMITATION OF INCREASES ADJUSTMENT - 15%			0.00
59A MINIMUM TEACHER SALARY ADJUSTMENT			3,786.00
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			4,598,902.83
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 17.36%		STATE SHARE % = 82.64%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 17.29%		STATE SHARE % = 82.71%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	5,730,856.12		