

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

CALAIS

2008-09

070 - 106

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2007)	229	129	358	276	634
10 ATTENDING PUPILS (OCTOBER 2007)	221	132	353	274	627
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2007	225.0	130.5	355.5 ( 56%)	275.0 ( 44%)	630.5

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)	8.2 (16:1)	18.3 (15:1)	=	39.7 /	46.3 =		.86 X	2259,553 =		1088,201	855,015
B. GUIDANCE	0.6 (350:1)	0.4 (350:1)	1.1 (250:1)	=	2.1 /	3.0 =		.70 X	147,996 =		58,014	45,583
C. LIBRARIANS	0.3 (800:1)	0.2 (800:1)	0.3 (800:1)	=	0.8 /	0.9 =		.89 X	53,600 =		26,714	20,990
D. HEALTH	0.3 (800:1)	0.2 (800:1)	0.3 (800:1)	=	0.8 /	1.4 =		.57 X	69,957 =		22,330	17,545
E. EDUCATION TECHS	2.3 (100:1)	1.3 (100:1)	1.1 (250:1)	=	4.7 /	7.7 =		.61 X	116,125 =		39,668	31,168
F. LIBRARY TECHS	0.5 (500:1)	0.3 (500:1)	0.6 (500:1)	=	1.4 /	0.0 =	1.40 X		0 =		10,356	8,137
G. CLERICAL	1.1 (200:1)	0.7 (200:1)	1.4 (200:1)	=	3.2 /	4.9 =		.65 X	134,576 =		48,985	38,489
H. SCHOOL ADMIN.	0.7 (305:1)	0.4 (305:1)	0.9 (315:1)	=	2.0 /	2.8 =		.71 X	196,030 =		77,941	61,240

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	34	34	12,087	9,350
B. Supplies and Equipment	320	442	113,760	121,550
C. Professional Development	54	54	19,197	14,850
D. Instructional Leadership Support	22	22	7,821	6,050
E. Co- and Extra-Curricular Student	31	105	11,021	28,875
F. System Administration/Support	204	204	72,522	56,100
G. Operations & Maintenance	935	1,111	332,393	305,525

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	227,099	178,435
B. Education & Library Technicians	36.00%	18,009	14,150
C. Clerical	29.00%	14,206	11,162
D. School Administrators	14.00%	10,912	8,574

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.96)	-66,180	-51,993
16 Adjustment for Title I Revenues	-118,950	-93,461

17 TOTALS	2026,104	1687,333
18 E.P.S. RATES	5,699	6,136

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## A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	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		
	APRIL 2007	327.0	181.0	508.0		
	OCTOBER 2007	326.0	163.0	489.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	326.5 +	2.00	X	5,699.00	= 1,872,121.50
	9-12 PUPILS	172.0 +	3.83	X	6,136.00	= 1,078,892.88
	ADULT EDUC. COURSES AT .1	0.0		X	6,136.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,699.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.125		X	6,136.00	= 767.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .5245	171.2	X .15	X	5,699.00	= 146,350.32
	9-12 DISADVANTAGED @ .5245	90.2	X .15	X	6,136.00	= 83,020.08
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	5,699.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	6,136.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	326.5		X	40.00	= 13,060.00
	9-12 STUDENT ASSESSMENT	172.0		X	40.00	= 6,880.00
	K-8 TECHNOLOGY RESOURCES	326.5		X	90.00	= 29,385.00
	9-12 TECHNOLOGY RESOURCES	172.0		X	273.00	= 46,956.00
	K-2 PUPILS	117.5	X .10	X	5,699.00	= 66,963.25
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					3,344,396.03
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					3,244,064.14
30	ADJUSTED TOTAL OPERATING ALLOCATION					3,244,064.14

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

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B. OTHER SUBSIDIZABLE COSTS

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31	GIFTED & TALENTED EXPENDITURES FOR 2006-07	0.00	X	102.90%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					421,762.37
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2006-07	722,107.02	X	102.90%	=	743,048.12
35	TRANSPORTATION - EPS ALLOCATION					260,510.60
36	TRANSPORTATION (BUS PURCHASES) FOR 2007-08					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,425,321.09
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					4,669,385.23

C. DEBT SERVICE ALLOCATIONS

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41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	CALAIS				
	11/01/08	ADDN/RENV ELEM AND HIGH	386,349.00	143,642.93	529,991.93
	05/01/09	ADDN/RENV ELEM AND HIGH	0.00	137,847.70	137,847.70
42	TOTAL PRINCIPAL & INTEREST		386,349.00	281,490.63	667,839.63
43	APPROVED LEASES FOR 2007-08 - CALAIS				43,616.00
43A	APPROVED LEASE PURCHASES FOR 2007-08 - CALAIS				0.00
44	INSURED VALUE FACTOR FOR 2006-07 - CALAIS				0.00
47	TOTAL DEBT SERVICE ALLOCATION				711,455.63
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				5,380,840.86

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION	TOTAL ALLOCATION	LOCAL CONTRIBUTION	
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	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION
CALAIS	498.5	100.00%	5,380,840.86		0.00		5,380,840.86
TOTAL	498.5						5,380,840.86

		2007 STATE VALUATION X	MILL EXPECTATION =	TOWN CONTRIBUTION	OR	TOWN ALLOCATION		
CALAIS		137,850,000	6.790	936,001.50		5,380,840.86	936,001.50	100.00% 6.79M
TOTAL		137,850,000		936,001.50		5,380,840.86	936,001.50	100.00% 6.79M

E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
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49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	5,380,840.86	936,001.50	4,444,839.36
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	5,380,840.86	936,001.50	4,444,839.36
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
59A MINIMUM TEACHER SALARY ADJUSTMENT			0.00
59B REGIONALIZATION AND EFFICIENCY ASSISTANCE			0.00
60 ADJUSTED STATE CONTRIBUTION			4,444,839.36
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 17.40% STATE SHARE % = 82.60%		
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 17.40% STATE SHARE % = 82.60%		
63 FYI: 100% E.P.S. TOTAL ALLOCATION	5,481,172.75		

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

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## SCHEDULED PAYMENTS &amp; YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	314,749.97	317,506.97	0.00	0.00
August	314,749.97	317,506.97	0.00	0.00
September	314,749.97	317,506.97	0.00	0.00
October	314,749.97	317,506.98	0.00	0.00
November	314,749.97	317,506.98	529,991.93	529,991.93
December	314,749.97	317,506.98	0.00	0.00
Janurary	314,749.97	317,506.98	0.00	0.00
February	314,749.97	310,890.18	0.00	0.00
March	314,749.97	310,890.18	0.00	0.00
April	314,749.97	310,890.18	0.00	0.00
May	314,749.97	310,890.18	137,847.70	137,847.70
June	314,750.06	310,890.18	0.00	0.00
Total	3,776,999.73	3,776,999.73	667,839.63	667,839.63