

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

CALAIS

2009-10

070 - 106

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2008)	232	129	361	258	619
10 ATTENDING PUPILS (OCTOBER 2008)	226	135	361	272	633
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2008	229.0	132.0	361.0 (58%)	265.0 (42%)	626.0

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	13.5 (17:1)	8.3 (16:1)	17.7 (15:1)	=	39.5	/	42.6	=	.93 X	2168,478	=	1169,677	847,008
B. GUIDANCE	0.7 (350:1)	0.4 (350:1)	1.1 (250:1)	=	2.2	/	3.0	=	.73 X	152,290	=	64,480	46,692
C. LIBRARIANS	0.3 (800:1)	0.2 (800:1)	0.3 (800:1)	=	0.8	/	0.9	=	.89 X	55,156	=	28,472	20,617
D. HEALTH	0.3 (800:1)	0.2 (800:1)	0.3 (800:1)	=	0.8	/	1.6	=	.50 X	82,267	=	23,858	17,276
E. EDUCATION TECHS	2.3 (100:1)	1.3 (100:1)	1.1 (250:1)	=	4.7	/	6.7	=	.70 X	105,449	=	42,812	31,002
F. LIBRARY TECHS	0.5 (500:1)	0.3 (500:1)	0.5 (500:1)	=	1.3	/	0.0	=	1.30 X	0	=	10,249	7,422
G. CLERICAL	1.1 (200:1)	0.7 (200:1)	1.3 (200:1)	=	3.1	/	3.8	=	.82 X	107,289	=	51,027	36,950
H. SCHOOL ADMIN.	0.8 (305:1)	0.4 (305:1)	0.8 (315:1)	=	2.0	/	2.8	=	.71 X	204,716	=	84,302	61,046

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	35	35	12,635	9,275
B. Supplies and Equipment	329	455	118,769	120,575
C. Professional Development	56	56	20,216	14,840
D. Instructional Leadership Support	23	23	8,303	6,095
E. Co- and Extra-Curricular Student	32	108	11,552	28,620
F. System Administration/Support	210	210	75,810	55,650
G. Operations & Maintenance	962	1,143	347,282	302,895

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	244,433	177,003
B. Education & Library Technicians	36.00%	19,102	13,833
C. Clerical	29.00%	14,798	10,716
D. School Administrators	14.00%	11,802	8,546

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.96)	-71,105	-51,495
16 Adjustment for Title I Revenues	-117,661	-85,203

17 TOTALS	2170,811	1679,362
18 E.P.S. RATES	6,013	6,337

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

CALAIS

2009-10

070 - 106

=====

A. OPERATING COST ALLOCATIONS

```
-----
```

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	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		
	APRIL 2008	334.0	155.0	489.0		
	OCTOBER 2008	324.0	161.0	485.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	329.0 +	0.00	X	6,013.00	= 1,978,277.00
	9-12 PUPILS	158.0 +	12.83	X	6,337.00	= 1,082,549.71
	ADULT EDUC. COURSES AT .1	0.0		X	6,337.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	1.125		X	6,013.00	= 6,764.63
	9-12 EQUIV. INSTR. PUPILS	0.000		X	6,337.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .5648	185.8	X .15	X	6,013.00	= 167,582.31
	9-12 DISADVANTAGED @ .5648	89.2	X .15	X	6,337.00	= 84,789.06
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	6,013.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	6,337.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	329.0		X	41.00	= 13,489.00
	9-12 STUDENT ASSESSMENT	158.0		X	41.00	= 6,478.00
	K-8 TECHNOLOGY RESOURCES	329.0		X	93.00	= 30,597.00
	9-12 TECHNOLOGY RESOURCES	158.0		X	281.00	= 44,398.00
	K-2 PUPILS	124.5	X .10	X	6,013.00	= 74,861.85
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					3,489,786.56
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					3,385,092.96
30	ADJUSTED TOTAL OPERATING ALLOCATION					3,385,092.96

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

CALAIS

2009-10

070 - 106

=====

B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2007-08	0.00	X	102.90%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					417,891.81
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2007-08	722,661.44	X	102.90%	=	743,618.62
35	TRANSPORTATION - EPS ALLOCATION					283,643.68
36	TRANSPORTATION (BUS PURCHASES) FOR 2008-09					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,445,154.11
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					4,830,247.07

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	CALAIS				
	11/01/09	ADDN/RENV ELEM AND HIGH	386,349.00	137,847.70	524,196.70
	05/01/10	ADDN/RENV ELEM AND HIGH	0.00	132,052.46	132,052.46
42	TOTAL PRINCIPAL & INTEREST		386,349.00	269,900.16	656,249.16
43	APPROVED LEASES FOR 2008-09 - CALAIS				43,616.00
43A	APPROVED LEASE PURCHASES FOR 2008-09 - CALAIS				0.00
44	INSURED VALUE FACTOR FOR 2007-08 - CALAIS				0.00
47	TOTAL DEBT SERVICE ALLOCATION				699,865.16
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				5,530,112.23

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

CALAIS

2009-10

070 - 106

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION				TOTAL ALLOCATION	LOCAL CONTRIBUTION	
CALAIS	AVG. CAL. YEAR PUPILS	OPERATING ALLOCATION	+ DEBT ALLOCATION	= TOWN ALLOCATION		
	487.0 100.00%	5,530,112.23	0.00	5,530,112.23		
TOTAL	487.0			5,530,112.23		
CALAIS	2008 STATE VALUATION	MILL EXPECTATION	= TOWN CONTRIBUTION	OR TOWN ALLOCATION	LOCAL CONTRIBUTION	
	157,700,000	6.690	1,055,013.00	5,530,112.23	1,055,013.00 100.00%	
TOTAL	157,700,000		1,055,013.00	5,530,112.23	1,055,013.00 100.00%	
E. TOTALS AND ADJUSTMENTS				TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			5,530,112.23	1,055,013.00	4,475,099.23
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			5,530,112.23	1,055,013.00	4,475,099.23
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					1,514.00
59B	REGIONALIZATION AND EFFICIENCY ASSISTANCE					0.00
59C	LESS AMOUNT TO BE PAID BY FEDERAL ARRA TITLE XIV STABILIZATION FUNDS					56,772.00
60	ADJUSTED STATE CONTRIBUTION					4,419,841.23
61	LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):			LOCAL SHARE % = 19.08%	STATE SHARE % = 80.92%	
62	ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):			LOCAL SHARE % = 20.08%	STATE SHARE % = 79.92%	
63	FYI: 100% E.P.S. TOTAL ALLOCATION			5,634,805.83		

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

CALAIS

2009-10

070 - 106

SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	313,632.67	317,711.83	0.00	0.00
August	313,632.67	317,711.84	0.00	0.00
September	313,632.67	317,711.84	0.00	0.00
October	313,632.67	317,711.84	0.00	0.00
November	313,632.67	317,711.84	524,196.70	524,196.70
December	313,632.67	317,711.84	0.00	0.00
Janurary	313,632.67	317,711.84	0.00	0.00
February	313,632.67	307,921.84	0.00	0.00
March	313,632.67	307,921.84	0.00	0.00
April	313,632.67	307,921.84	0.00	0.00
May	313,632.67	307,921.84	132,052.46	132,052.46
June	313,632.70	307,921.84	0.00	0.00
Total	3,763,592.07	3,763,592.07	656,249.16	656,249.16