

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

CALAIS

2011-12

070 - 877

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2010)	239	121	360	269	629
10 ATTENDING PUPILS (OCTOBER 2010)	249	111	360	291	651
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2010	244.0	116.0	360.0 (56%)	280.0 (44%)	640.0

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	14.4 (17:1)	7.3 (16:1)	18.7 (15:1)	=	40.4	/	41.6	=	.97 X	2266,320	=	1231,065	967,265
B. GUIDANCE	0.7 (350:1)	0.3 (350:1)	1.1 (250:1)	=	2.1	/	2.0	=	1.05 X	103,711	=	60,982	47,915
C. LIBRARIANS	0.3 (800:1)	0.1 (800:1)	0.4 (800:1)	=	0.8	/	1.0	=	.80 X	63,822	=	28,592	22,466
D. HEALTH	0.3 (800:1)	0.1 (800:1)	0.4 (800:1)	=	0.8	/	1.5	=	.53 X	80,319	=	23,839	18,730
E. EDUCATION TECHS	2.4 (100:1)	1.2 (100:1)	1.1 (250:1)	=	4.7	/	5.7	=	.82 X	97,237	=	44,651	35,083
F. LIBRARY TECHS	0.5 (500:1)	0.2 (500:1)	0.6 (500:1)	=	1.3	/	0.0	=	1.30 X	0	=	10,306	8,097
G. CLERICAL	1.2 (200:1)	0.6 (200:1)	1.4 (200:1)	=	3.2	/	3.0	=	1.07 X	88,334	=	52,930	41,587
H. SCHOOL ADMIN.	0.8 (305:1)	0.4 (305:1)	0.9 (315:1)	=	2.1	/	2.8	=	.75 X	213,195	=	89,542	70,354

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	37	37	13,320	10,360
B. Supplies and Equipment	342	473	123,120	132,440
C. Professional Development	58	58	20,880	16,240
D. Instructional Leadership Support	24	24	8,640	6,720
E. Co- and Extra-Curricular Student	34	113	12,240	31,640
F. System Administration/Support	218	218	78,480	61,040
G. Operations & Maintenance	1,002	1,191	360,720	333,480

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	255,451	200,711
B. Education & Library Technicians	36.00%	19,785	15,545
C. Clerical	29.00%	15,350	12,060
D. School Administrators	14.00%	12,536	9,850

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.96)	-74,333	-58,400
16 Adjustment for Title I Revenues	-122,786	-96,474

17 TOTALS	2265,308	1886,707
18 E.P.S. RATES	6,293	6,738

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A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2008	334.0	155.0	489.0		
	OCTOBER 2008	324.0	161.0	485.0		
	APRIL 2009	330.0	155.0	485.0		
	OCTOBER 2009	338.0	152.0	490.0		
	APRIL 2010	330.0	152.0	482.0		
	OCTOBER 2010	329.0	156.0	485.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	329.5 +	1.33	X	6,293.00	= 2,081,913.19
	9-12 PUPILS	154.0 +	1.16	X	6,738.00	= 1,045,468.08
	ADULT EDUC. COURSES AT .1	0.0		X	6,738.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	6,293.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	6,738.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .6322	208.3	X .15	X	6,293.00	= 196,624.79
	9-12 DISADVANTAGED @ .6322	97.4	X .15	X	6,738.00	= 98,442.18
	K-8 LIMITED ENGLISH PROF.	3.0	X .700	X	6,293.00	= 13,215.30
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	6,738.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	329.5		X	43.00	= 14,168.50
	9-12 STUDENT ASSESSMENT	154.0		X	43.00	= 6,622.00
	K-8 TECHNOLOGY RESOURCES	329.5		X	97.00	= 31,961.50
	9-12 TECHNOLOGY RESOURCES	154.0		X	293.00	= 45,122.00
	K-2 PUPILS	125.5	X .10	X	6,293.00	= 78,977.15
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					3,612,514.69
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					3,504,139.24
30	ADJUSTED TOTAL OPERATING ALLOCATION					3,504,139.24

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2009-10	0.00	X	101.60%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					664,103.49
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2009-10	761,221.66	X	101.60%	=	773,401.21
35	TRANSPORTATION - EPS ALLOCATION					252,539.90
36	TRANSPORTATION (BUS PURCHASES) FOR 2010-11					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,690,044.60
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					5,194,183.84

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	CALAIS				
	11/01/11	ADDN/RENV ELEM AND HIGH	386,350.00	112,571.38	498,921.38
	05/01/12	ADDN/RENV ELEM AND HIGH	0.00	110,426.56	110,426.56
42	TOTAL PRINCIPAL & INTEREST		386,350.00	222,997.94	609,347.94
43	APPROVED LEASES FOR 2010-11 - CALAIS				0.00
43A	APPROVED LEASE PURCHASES FOR 2010-11 - CALAIS				0.00
44	INSURED VALUE FACTOR FOR 2009-10 - CALAIS				0.00
47	TOTAL DEBT SERVICE ALLOCATION				609,347.94
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				5,803,531.78

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL. YEAR PUPILS	100.00%	OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION
CALAIS	483.5		5,803,531.78		0.00		5,803,531.78
TOTAL	483.5						5,803,531.78

	2010 STATE VALUATION	MILL EXPECTATION	TOWN CONTRIBUTION	OR	TOWN ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
CALAIS	180,100,000	7.470	1,345,347.00		5,803,531.78	1,345,347.00	100.00% 7.47M
TOTAL	180,100,000		1,345,347.00		5,803,531.78	1,345,347.00	100.00% 7.47M

E. TOTALS AND ADJUSTMENTS

	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	5,803,531.78	1,345,347.00	4,458,184.78
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	5,803,531.78	1,345,347.00	4,458,184.78
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
59E LESS MAINECARE SEED			644.32
60 ADJUSTED STATE CONTRIBUTION			4,457,540.46
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 23.18%	STATE SHARE % = 76.82%	
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 23.19%	STATE SHARE % = 76.81%	
63 FYI: 100% E.P.S. TOTAL ALLOCATION	5,911,907.23		

S T A T E O F M A I N E
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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	320,682.71	320,736.40	0.00	0.00
August	320,682.71	320,736.40	0.00	0.00
September	320,682.71	320,736.40	0.00	0.00
October	320,682.71	320,736.40	0.00	0.00
November	320,682.71	320,736.40	498,921.38	498,921.38
December	320,682.71	320,736.40	0.00	0.00
Janurary	320,682.71	320,736.40	0.00	0.00
February	320,682.71	320,736.40	0.00	0.00
March	320,682.71	320,736.41	0.00	0.00
April	320,682.71	320,736.41	0.00	0.00
May	320,682.71	320,736.41	110,426.56	110,426.56
June	320,682.71	320,092.09	0.00	0.00
Total	3,848,192.52	3,848,192.52	609,347.94	609,347.94