

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

CALAIS

2012-13

070 - 877

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2011)	249	115	364	277	641
10 ATTENDING PUPILS (OCTOBER 2011)	253	98	351	258	609
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2011	251.0	106.5	357.5 (57%)	267.5 (43%)	625.0

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	14.8 (17:1)	6.7 (16:1)	17.8 (15:1)	=	39.3	/	41.0	=	.96 X	2285,767	=	1250,772	943,564
B. GUIDANCE	0.8 (315:1)	0.3 (315:1)	1.2 (225:1)	=	2.3	/	2.0	=	1.15 X	110,336	=	72,325	54,561
C. LIBRARIANS	0.3 (720:1)	0.1 (720:1)	0.4 (720:1)	=	0.8	/	1.0	=	.80 X	64,524	=	29,423	22,196
D. HEALTH	0.3 (720:1)	0.1 (720:1)	0.4 (720:1)	=	0.8	/	1.5	=	.53 X	81,204	=	24,532	18,506
E. EDUCATION TECHS	2.8 (090:1)	1.2 (090:1)	1.2 (225:1)	=	5.2	/	3.0	=	1.73 X	49,932	=	49,238	37,144
F. LIBRARY TECHS	0.6 (450:1)	0.2 (450:1)	0.6 (450:1)	=	1.4	/	0.0	=	1.40 X	0	=	11,421	8,616
G. CLERICAL	1.4 (180:1)	0.6 (180:1)	1.5 (180:1)	=	3.5	/	3.0	=	1.17 X	89,306	=	59,558	44,930
H. SCHOOL ADMIN.	0.9 (275:1)	0.4 (275:1)	0.9 (284:1)	=	2.2	/	2.8	=	.79 X	209,218	=	94,211	71,071

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	37	37	13,228	9,898
B. Supplies and Equipment	346	478	123,695	127,865
C. Professional Development	59	59	21,093	15,783
D. Instructional Leadership Support	24	24	8,580	6,420
E. Co- and Extra-Curricular Student	34	114	12,155	30,495
F. System Administration/Support	220	220	78,650	58,850
G. Operations & Maintenance	1,013	1,204	362,148	322,070

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	261,640	197,377
B. Education & Library Technicians	36.00%	21,837	16,474
C. Clerical	29.00%	17,272	13,030
D. School Administrators	14.00%	13,190	9,950

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.96)	-64,188	-48,419
16 Adjustment for Title I Revenues	-124,772	-94,126

17 TOTALS	2336,006	1866,253
18 E.P.S. RATES	6,534	6,977

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	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		
	APRIL 2011	329.0	155.0	484.0		
	OCTOBER 2011	317.0	153.0	470.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	323.0 +	5.83	X	6,534.00	= 2,148,575.22
	9-12 PUPILS	154.0 +	0.00	X	6,977.00	= 1,074,458.00
	ADULT EDUC. COURSES AT .1	0.1		X	6,977.00	= 697.70
	K-8 EQUIV. INSTR. PUPILS	0.125		X	6,534.00	= 816.75
	9-12 EQUIV. INSTR. PUPILS	0.000		X	6,977.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .6467	208.9	X .15	X	6,534.00	= 204,742.89
	9-12 DISADVANTAGED @ .6467	99.6	X .15	X	6,977.00	= 104,236.38
	K-8 LIMITED ENGLISH PROF.	6.0	X .700	X	6,534.00	= 27,442.80
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	6,977.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	323.0		X	43.00	= 13,889.00
	9-12 STUDENT ASSESSMENT	154.0		X	43.00	= 6,622.00
	K-8 TECHNOLOGY RESOURCES	323.0		X	98.00	= 31,654.00
	9-12 TECHNOLOGY RESOURCES	154.0		X	296.00	= 45,584.00
	K-2 PUPILS	126.0	X .10	X	6,534.00	= 82,328.40
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					3,741,047.14
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					3,628,815.72
30	ADJUSTED TOTAL OPERATING ALLOCATION					3,628,815.72

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2010-11	0.00	X	101.10%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					401,585.00
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2010-11	773,905.22	X	101.10%	=	782,418.18
35	TRANSPORTATION - EPS ALLOCATION					259,426.81
36	TRANSPORTATION (BUS PURCHASES) FOR 2011-12					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,443,429.99
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					5,072,245.71

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	CALAIS				
	11/01/12	ADDN/RENV ELEM AND HIGH	386,350.00	95,255.68	481,605.68
	05/01/13	ADDN/RENV ELEM AND HIGH	0.00	101,930.72	101,930.72
42	TOTAL PRINCIPAL & INTEREST		386,350.00	197,186.40	583,536.40
43	APPROVED LEASES FOR 2011-12 - CALAIS				0.00
43A	APPROVED LEASE PURCHASES FOR 2011-12 - CALAIS				0.00
44	INSURED VALUE FACTOR FOR 2010-11 - CALAIS				0.00
47	TOTAL DEBT SERVICE ALLOCATION				583,536.40
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				5,655,782.11

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION	TOTAL ALLOCATION	LOCAL CONTRIBUTION
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CALAIS	AVG. CAL. YEAR PUPILS	100.00%	OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION
	477.0		5,655,782.11		0.00		5,655,782.11
TOTAL	477.0						5,655,782.11

CALAIS	2011 STATE VALUATION	X	MILL EXPECTATION	=	TOWN CONTRIBUTION	OR	TOWN ALLOCATION	100.00%	7.80M
	182,200,000		7.800		1,421,160.00		5,655,782.11		
TOTAL	182,200,000				1,421,160.00		5,655,782.11	100.00%	7.80M

E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
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49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	5,655,782.11	1,421,160.00	4,234,622.11
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	5,655,782.11	1,421,160.00	4,234,622.11
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
59D BUS REFURBISHING ADJUSTMENT			0.00
59E LESS MAINECARE SEED - PRIVATE			5,773.22
59E LESS MAINECARE SEED - PUBLIC			151,191.46
60 ADJUSTED STATE CONTRIBUTION			4,077,657.43
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 25.13%	STATE SHARE % = 74.87%	
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 27.90%	STATE SHARE % = 72.10%	
63 FYI: 100% E.P.S. TOTAL ALLOCATION	5,768,013.53		