

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

CASTINE

2009-10

083 - 093

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2008)	32	22	54	0	54
10 ATTENDING PUPILS (OCTOBER 2008)	38	20	58	0	58
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2008	35.0	21.0	56.0 (100%)	0.0 (0%)	56.0

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	2.1 (17:1)	1.3 (16:1)	0.0 (15:1)	=	3.4 /	6.6 =	=	.52 X	362,403 =	=	188,450	0
B. GUIDANCE	0.1 (350:1)	0.1 (350:1)	0.0 (250:1)	=	0.2 /	0.0 =	=	.20 X	0 =	=	6,128	0
C. LIBRARIANS	0.0 (800:1)	0.0 (800:1)	0.0 (800:1)	=	0.0 /	0.0 =	=	.00 X	0 =	=	0	0
D. HEALTH	0.0 (800:1)	0.0 (800:1)	0.0 (800:1)	=	0.0 /	0.2 =	=	.00 X	8,616 =	=	0	0
E. EDUCATION TECHS	0.4 (100:1)	0.2 (100:1)	0.0 (250:1)	=	0.6 /	1.0 =	=	.60 X	16,915 =	=	10,149	0
F. LIBRARY TECHS	0.1 (500:1)	0.0 (500:1)	0.0 (500:1)	=	0.1 /	0.0 =	=	.10 X	0 =	=	1,359	0
G. CLERICAL	0.2 (200:1)	0.1 (200:1)	0.0 (200:1)	=	0.3 /	1.0 =	=	.30 X	31,238 =	=	9,371	0
H. SCHOOL ADMIN.	0.1 (305:1)	0.1 (305:1)	0.0 (315:1)	=	0.2 /	0.3 =	=	.67 X	19,811 =	=	13,273	0

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	35	35	1,960	0
B. Supplies and Equipment	329	455	18,424	0
C. Professional Development	56	56	3,136	0
D. Instructional Leadership Support	23	23	1,288	0
E. Co- and Extra-Curricular Student	32	108	1,792	0
F. System Administration/Support	210	210	11,760	0
G. Operations & Maintenance	962	1,143	53,872	0

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	36,970	0
B. Education & Library Technicians	36.00%	4,143	0
C. Clerical	29.00%	2,718	0
D. School Administrators	14.00%	1,858	0

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.95)	-13,818	0
16 Adjustment for Title I Revenues	0	0

17 TOTALS	352,832	0
18 E.P.S. RATES	6,301	6,351

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A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2006	52.0	24.0	76.0		
	OCTOBER 2006	48.0	26.0	74.0		
	APRIL 2007	49.0	26.0	75.0		
	OCTOBER 2007	51.0	21.0	72.0		
	APRIL 2008	51.0	21.0	72.0		
	OCTOBER 2008	56.0	25.0	81.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	53.5 +	0.00	X	6,301.00	= 337,103.50
	9-12 PUPILS	23.0 +	0.00	X	6,351.00	= 146,073.00
	ADULT EDUC. COURSES AT .1	0.0		X	6,351.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	6,301.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	6,351.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .2500	13.4	X .15	X	6,301.00	= 12,665.01
	9-12 DISADVANTAGED @ .2500	5.8	X .15	X	6,351.00	= 5,525.37
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	6,301.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	6,351.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	53.5		X	41.00	= 2,193.50
	9-12 STUDENT ASSESSMENT	23.0		X	41.00	= 943.00
	K-8 TECHNOLOGY RESOURCES	53.5		X	93.00	= 4,975.50
	9-12 TECHNOLOGY RESOURCES	23.0		X	281.00	= 6,463.00
	K-2 PUPILS	13.5	X .10	X	6,301.00	= 8,506.35
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 47,386.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					571,834.23
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					554,679.20
30	ADJUSTED TOTAL OPERATING ALLOCATION					554,679.20

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2007-08	0.00	X	102.90%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					123,280.19
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2007-08	0.00	X	102.90%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					46,458.10
36	TRANSPORTATION (BUS PURCHASES) FOR 2008-09					10,720.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					180,458.29
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					735,137.49

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
42	TOTAL PRINCIPAL & INTEREST		0.00	0.00	0.00
43	APPROVED LEASES FOR 2008-09 - CASTINE				0.00
43A	APPROVED LEASE PURCHASES FOR 2008-09 - CASTINE				0.00
44	INSURED VALUE FACTOR FOR 2007-08 - CASTINE				3,146.49
47	TOTAL DEBT SERVICE ALLOCATION				3,146.49
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				738,283.98

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION				TOTAL ALLOCATION	LOCAL CONTRIBUTION
CASTINE	AVG. CAL. YEAR PUPILS	OPERATING ALLOCATION	DEBT ALLOCATION	TOWN ALLOCATION	
	76.5 100.00%	738,283.98	0.00	738,283.98	
TOTAL	76.5			738,283.98	

CASTINE	2008 STATE VALUATION	MILL EXPECTATION	TOWN CONTRIBUTION	OR	TOWN ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
	360,850,000	6.690	2,414,086.50		738,283.98	738,283.98	100.00% 2.05M
TOTAL	360,850,000		2,414,086.50		738,283.98	738,283.98	100.00% 2.05M

E. TOTALS AND ADJUSTMENTS				TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			738,283.98	738,283.98	0.00
49B	ADJUSTMENT FOR 40% OF SPECIAL EDUCATION COSTS				49,312.08-	49,312.08
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			738,283.98	688,971.90	49,312.08
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
59C	LESS AMOUNT TO BE PAID BY FEDERAL ARRA TITLE XIV STABILIZATION FUNDS					5,488.81
60	ADJUSTED STATE CONTRIBUTION					43,823.27
61	LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 100.00%	STATE SHARE % = 0.00%			
62	ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 94.06%	STATE SHARE % = 5.94%			
63	FYI: 100% E.P.S. TOTAL ALLOCATION			755,439.01		

***** WARRANT ARTICLE *****

F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN	TOTAL ALLOCATION	LOCAL CONTRIBUTION	PERCENT	MILLS
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CASTINE	738,283.98	688,971.90	100.00%	1.91
TOTAL	738,283.98	688,971.90	100.00%	1.91

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	3,651.93	4,116.60	0.00	0.00
August	3,651.93	4,116.60	0.00	0.00
September	3,651.93	4,116.60	0.00	0.00
October	3,651.93	4,116.61	0.00	0.00
November	3,651.93	4,116.61	0.00	0.00
December	3,651.93	4,116.61	0.00	0.00
Janurary	3,651.93	4,116.61	0.00	0.00
February	3,651.93	1,921.08	0.00	0.00
March	3,651.93	1,921.08	0.00	0.00
April	3,651.93	1,921.09	0.00	0.00
May	3,651.93	1,921.09	0.00	0.00
June	3,652.04	7,322.69	0.00	0.00
Total	43,823.27	43,823.27	0.00	0.00