

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

CASTINE

2010-11

083 - 093

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2009)	36	19	55	0	55
10 ATTENDING PUPILS (OCTOBER 2009)	34	24	58	0	58
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2009	35.0	21.5	56.5 (100%)	0.0 (0%)	56.5

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	2.1 (17:1)	1.3 (16:1)	0.0 (15:1)	=	3.4 /	7.6 =	=	.45 X	421,308 =	=	189,589	0
B. GUIDANCE	0.1 (350:1)	0.1 (350:1)	0.0 (250:1)	=	0.2 /	0.0 =	=	.20 X	0 =	=	6,282	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	8,831 =	=	0	0
E. EDUCATION TECHS	0.4 (100:1)	0.2 (100:1)	0.0 (250:1)	=	0.6 /	1.7 =	=	.35 X	30,591 =	=	10,707	0
F. LIBRARY TECHS	0.1 (500:1)	0.0 (500:1)	0.0 (500:1)	=	0.1 /	0.0 =	=	.10 X	0 =	=	1,393	0
G. CLERICAL	0.2 (200:1)	0.1 (200:1)	0.0 (200:1)	=	0.3 /	1.2 =	=	.25 X	38,275 =	=	9,569	0
H. SCHOOL ADMIN.	0.1 (305:1)	0.1 (305:1)	0.0 (315:1)	=	0.2 /	0.3 =	=	.67 X	20,307 =	=	13,606	0

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	36	36	2,034	0
B. Supplies and Equipment	337	466	19,041	0
C. Professional Development	57	57	3,221	0
D. Instructional Leadership Support	24	24	1,356	0
E. Co- and Extra-Curricular Student	33	111	1,865	0
F. System Administration/Support	215	215	12,148	0
G. Operations & Maintenance	986	1,172	55,709	0

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	37,215	0
B. Education & Library Technicians	36.00%	4,356	0
C. Clerical	29.00%	2,775	0
D. School Administrators	14.00%	1,905	0

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.95)	-13,971	0
16 Adjustment for Title I Revenues	0	0

17 TOTALS	358,799	0
18 E.P.S. RATES	6,350	6,529

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A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	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		
	APRIL 2009	53.0	25.0	78.0		
	OCTOBER 2009	55.0	24.0	79.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	54.0 +	0.00	X	6,350.00	= 342,900.00
	9-12 PUPILS	24.5 +	0.00	X	6,529.00	= 159,960.50
	ADULT EDUC. COURSES AT .1	0.0		X	6,529.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	6,350.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	6,529.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .1091	5.9	X .15	X	6,350.00	= 5,619.75
	9-12 DISADVANTAGED @ .1091	2.7	X .15	X	6,529.00	= 2,644.25
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	6,350.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	6,529.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	54.0		X	42.00	= 2,268.00
	9-12 STUDENT ASSESSMENT	24.5		X	42.00	= 1,029.00
	K-8 TECHNOLOGY RESOURCES	54.0		X	95.00	= 5,130.00
	9-12 TECHNOLOGY RESOURCES	24.5		X	288.00	= 7,056.00
	K-2 PUPILS	14.0	X .10	X	6,350.00	= 8,890.00
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 46,833.84
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					582,331.34
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					564,861.39
30	ADJUSTED TOTAL OPERATING ALLOCATION					564,861.39

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2008-09	0.00	X	102.50%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					120,795.74
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2008-09	12,443.28	X	102.50%	=	12,754.36
35	TRANSPORTATION - EPS ALLOCATION					47,619.56
36	TRANSPORTATION (BUS PURCHASES) FOR 2009-10					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					181,169.66
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					746,031.05

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 2009-10 - CASTINE				0.00
43A	APPROVED LEASE PURCHASES FOR 2009-10 - CASTINE				0.00
44	INSURED VALUE FACTOR FOR 2008-09 - CASTINE				7,699.13
47	TOTAL DEBT SERVICE ALLOCATION				7,699.13
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				753,730.18

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL. YEAR PUPILS	OPERATING ALLOCATION	DEBT ALLOCATION	TOWN ALLOCATION
CASTINE	78.5 100.00%	753,730.18	0.00	753,730.18
TOTAL	78.5			753,730.18

	2009 STATE VALUATION X	MILL EXPECTATION	TOWN CONTRIBUTION	TOWN ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
CASTINE	381,050,000	6.900	2,629,245.00	753,730.18	753,730.18	100.00% 1.98M
TOTAL	381,050,000		2,629,245.00	753,730.18	753,730.18	100.00% 1.98M

E. TOTALS AND ADJUSTMENTS

	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	753,730.18	753,730.18	0.00
49B ADJUSTMENT FOR 35% OF SPECIAL EDUCATION COSTS		42,278.51-	42,278.51
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	753,730.18	711,451.67	42,278.51
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			12,079.57
60 ADJUSTED STATE CONTRIBUTION			30,198.94
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 % = 95.99%	STATE SHARE % = 4.01%	
63 FYI: 100% E.P.S. TOTAL ALLOCATION	771,200.13		

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

F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN

TOTAL ALLOCATION	LOCAL CONTRIBUTION	PERCENT	MILLS
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CASTINE	753,730.18	711,451.67	100.00%	1.87
TOTAL	753,730.18	711,451.67	100.00%	1.87

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	2,516.57	2,516.57	0.00	0.00
August	2,516.57	2,516.57	0.00	0.00
September	2,516.57	2,516.58	0.00	0.00
October	2,516.57	2,516.58	0.00	0.00
November	2,516.57	2,516.58	0.00	0.00
December	2,516.57	2,516.58	0.00	0.00
Janurary	2,516.57	2,516.58	0.00	0.00
February	2,516.57	2,516.58	0.00	0.00
March	2,516.57	2,516.58	0.00	0.00
April	2,516.57	2,516.58	0.00	0.00
May	2,516.57	2,516.58	0.00	0.00
June	2,516.67	2,516.58	0.00	0.00
Total	30,198.94	30,198.94	0.00	0.00