

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

CASTINE

2008-09

083 - 093

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2007)	38	15	53	0	53
10 ATTENDING PUPILS (OCTOBER 2007)	32	22	54	0	54
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2007	35.0	18.5	53.5 (100%)	0.0 (0%)	53.5

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)	1.2 (16:1)	0.0 (15:1)	=	3.3 /	6.6 =	=	.50 X	347,002 =	=	173,501	0
B. GUIDANCE	0.1 (350:1)	0.1 (350:1)	0.0 (250:1)	=	0.2 /	0.0 =	=	.20 X	0 =	=	5,956	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 /	0.1 =	=	.00 X	4,187 =	=	0	0
E. EDUCATION TECHS	0.4 (100:1)	0.2 (100:1)	0.0 (250:1)	=	0.6 /	1.0 =	=	.60 X	15,264 =	=	9,158	0
F. LIBRARY TECHS	0.1 (500:1)	0.0 (500:1)	0.0 (500:1)	=	0.1 /	0.0 =	=	.10 X	0 =	=	1,321	0
G. CLERICAL	0.2 (200:1)	0.1 (200:1)	0.0 (200:1)	=	0.3 /	1.0 =	=	.30 X	30,358 =	=	9,107	0
H. SCHOOL ADMIN.	0.1 (305:1)	0.1 (305:1)	0.0 (315:1)	=	0.2 /	0.3 =	=	.67 X	19,253 =	=	12,900	0

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	34	34	1,819	0
B. Supplies and Equipment	320	442	17,120	0
C. Professional Development	54	54	2,889	0
D. Instructional Leadership Support	22	22	1,177	0
E. Co- and Extra-Curricular Student	31	105	1,659	0
F. System Administration/Support	204	204	10,914	0
G. Operations & Maintenance	935	1,111	50,023	0

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	34,097	0
B. Education & Library Technicians	36.00%	3,772	0
C. Clerical	29.00%	2,641	0
D. School Administrators	14.00%	1,806	0

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.95)	-12,803	0
16 Adjustment for Title I Revenues	0	0

17 TOTALS	327,056	0
18 E.P.S. RATES	6,113	6,178

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2005	60.0	25.0	85.0		
	OCTOBER 2005	57.0	25.0	82.0		
	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		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	50.0 +	2.83	X	6,113.00	= 322,949.79
	9-12 PUPILS	23.5 +	0.00	X	6,178.00	= 145,183.00
	ADULT EDUC. COURSES AT .1	0.0		X	6,178.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	6,113.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	6,178.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .0980	4.9	X .15	X	6,113.00	= 4,493.06
	9-12 DISADVANTAGED @ .0980	2.3	X .15	X	6,178.00	= 2,131.41
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	6,113.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	6,178.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	50.0		X	40.00	= 2,000.00
	9-12 STUDENT ASSESSMENT	23.5		X	40.00	= 940.00
	K-8 TECHNOLOGY RESOURCES	50.0		X	90.00	= 4,500.00
	9-12 TECHNOLOGY RESOURCES	23.5		X	273.00	= 6,415.50
	K-2 PUPILS	14.5	X .10	X	6,113.00	= 8,863.85
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 44,311.86
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					541,788.47
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					525,534.81
30	ADJUSTED TOTAL OPERATING ALLOCATION					525,534.81

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2006-07	0.00	X	102.90%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					91,229.26
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2006-07	0.00	X	102.90%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					42,891.35
36	TRANSPORTATION (BUS PURCHASES) FOR 2007-08					10,720.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					144,840.61
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					670,375.42

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 2007-08 - CASTINE				0.00
43A	APPROVED LEASE PURCHASES FOR 2007-08 - CASTINE				0.00
44	INSURED VALUE FACTOR FOR 2006-07 - CASTINE				3,808.41
47	TOTAL DEBT SERVICE ALLOCATION				3,808.41
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				674,183.83

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	TOTAL ALLOCATION	LOCAL CONTRIBUTION
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	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION		DEBT ALLOCATION		TOWN ALLOCATION
CASTINE	73.5	100.00%	674,183.83	+	0.00	=	674,183.83
TOTAL	73.5						674,183.83

	2007 STATE VALUATION X	MILL EXPECTATION	=	TOWN CONTRIBUTION		OR	TOWN ALLOCATION		LOCAL CONTRIBUTION		STATE CONTRIBUTION
CASTINE	331,000,000	6.790		2,247,490.00			674,183.83		674,183.83	100.00%	2.04M
TOTAL	331,000,000			2,247,490.00			674,183.83		674,183.83	100.00%	2.04M

E. TOTALS AND ADJUSTMENTS

	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
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49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	674,183.83	674,183.83	0.00
49B ADJUSTMENT FOR 45% OF SPECIAL EDUCATION COSTS		41,053.17-	41,053.17
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	674,183.83	633,130.66	41,053.17
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
60 A D J U S T E D S T A T E C O N T R I B U T I O N			41,053.17
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 % = 93.91%	STATE SHARE % = 6.09%	
63 FYI: 100% E.P.S. TOTAL ALLOCATION	690,437.49		

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

F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN

	TOTAL ALLOCATION	LOCAL CONTRIBUTION	PERCENT	MILLS
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CASTINE	674,183.83	633,130.66	100.00%	1.91
TOTAL	674,183.83	633,130.66	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	3,421.09	3,801.21	0.00	0.00
August	3,421.09	3,801.22	0.00	0.00
September	3,421.09	3,801.22	0.00	0.00
October	3,421.09	3,801.22	0.00	0.00
November	3,421.09	3,801.22	0.00	0.00
December	3,421.09	3,801.22	0.00	0.00
Janurary	3,421.09	3,801.22	0.00	0.00
February	3,421.09	2,888.92	0.00	0.00
March	3,421.09	2,888.93	0.00	0.00
April	3,421.09	2,888.93	0.00	0.00
May	3,421.09	2,888.93	0.00	0.00
June	3,421.18	2,888.93	0.00	0.00
Total	41,053.17	41,053.17	0.00	0.00