

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

CASTINE

2012-13

083 - 093

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2011)	28	21	49	0	49
10 ATTENDING PUPILS (OCTOBER 2011)	39	23	62	0	62
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2011	33.5	22.0	55.5 (100%)	0.0 (0%)	55.5

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	2.0 (17:1)	1.4 (16:1)	0.0 (15:1)	=	3.4 /	7.9 =	=	.43 X	443,571 =	=	190,736	0
B. GUIDANCE	0.1 (315:1)	0.1 (315:1)	0.0 (225:1)	=	0.2 /	0.0 =	=	.20 X	0 =	=	6,452	0
C. LIBRARIANS	0.0 (720:1)	0.0 (720:1)	0.0 (720:1)	=	0.0 /	0.0 =	=	.00 X	0 =	=	0	0
D. HEALTH	0.0 (720:1)	0.0 (720:1)	0.0 (720:1)	=	0.0 /	0.2 =	=	.00 X	10,339 =	=	0	0
E. EDUCATION TECHS	0.4 (090:1)	0.2 (090:1)	0.0 (225:1)	=	0.6 /	1.0 =	=	.60 X	21,468 =	=	12,881	0
F. LIBRARY TECHS	0.1 (450:1)	0.0 (450:1)	0.0 (450:1)	=	0.1 /	0.0 =	=	.10 X	0 =	=	1,431	0
G. CLERICAL	0.2 (180:1)	0.1 (180:1)	0.0 (180:1)	=	0.3 /	1.0 =	=	.30 X	29,853 =	=	8,956	0
H. SCHOOL ADMIN.	0.1 (275:1)	0.1 (275:1)	0.0 (284:1)	=	0.2 /	0.3 =	=	.67 X	20,859 =	=	13,976	0

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	37	37	2,054	0
B. Supplies and Equipment	346	478	19,203	0
C. Professional Development	59	59	3,275	0
D. Instructional Leadership Support	24	24	1,332	0
E. Co- and Extra-Curricular Student	34	114	1,887	0
F. System Administration/Support	220	220	12,210	0
G. Operations & Maintenance	1,013	1,204	56,222	0

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	37,466	0
B. Education & Library Technicians	36.00%	5,152	0
C. Clerical	29.00%	2,597	0
D. School Administrators	14.00%	1,957	0

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.95)	-11,824	0
16 Adjustment for Title I Revenues	0	0

17 TOTALS	365,962	0
18 E.P.S. RATES	6,594	6,766

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2009	53.0	25.0	78.0		
	OCTOBER 2009	55.0	24.0	79.0		
	APRIL 2010	54.0	23.0	77.0		
	OCTOBER 2010	48.0	22.0	70.0		
	APRIL 2011	48.0	22.0	70.0		
	OCTOBER 2011	61.0	27.0	88.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	54.5 +	0.00	X	6,594.00	= 359,373.00
	9-12 PUPILS	24.5 +	0.00	X	6,766.00	= 165,767.00
	ADULT EDUC. COURSES AT .1	0.0		X	6,766.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	6,594.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	6,766.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .1803	9.8	X .15	X	6,594.00	= 9,693.18
	9-12 DISADVANTAGED @ .1803	4.4	X .15	X	6,766.00	= 4,465.56
	K-8 LIMITED ENGLISH PROF.	2.0	X .700	X	6,594.00	= 9,231.60
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	6,766.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	54.5		X	43.00	= 2,343.50
	9-12 STUDENT ASSESSMENT	24.5		X	43.00	= 1,053.50
	K-8 TECHNOLOGY RESOURCES	54.5		X	98.00	= 5,341.00
	9-12 TECHNOLOGY RESOURCES	24.5		X	296.00	= 7,252.00
	K-2 PUPILS	20.5	X .10	X	6,594.00	= 13,517.70
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 54,379.58
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					632,417.62
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					613,445.09
30	ADJUSTED TOTAL OPERATING ALLOCATION					613,445.09

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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					93,068.00
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2010-11	0.00	X	101.10%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					47,511.97
36	TRANSPORTATION (BUS PURCHASES) FOR 2011-12					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					140,579.97
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					754,025.06

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 2011-12 - CASTINE				0.00
43A	APPROVED LEASE PURCHASES FOR 2011-12 - CASTINE				0.00
44	INSURED VALUE FACTOR FOR 2010-11 - CASTINE				8,620.96
47	TOTAL DEBT SERVICE ALLOCATION				8,620.96
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				762,646.02

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL. YEAR PUPILS	100.00%	OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION	TOTAL ALLOCATION	LOCAL CONTRIBUTION
CASTINE	79.0	100.00%	762,646.02		0.00		762,646.02		
TOTAL	79.0						762,646.02		

	2011 STATE VALUATION	MILL EXPECTATION	TOWN CONTRIBUTION	OR	TOWN ALLOCATION	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
CASTINE	373,700,000	7.800	2,914,860.00		762,646.02	762,646.02	100.00%	2.04M
TOTAL	373,700,000		2,914,860.00		762,646.02	762,646.02	100.00%	2.04M

E. TOTALS AND ADJUSTMENTS

	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	762,646.02	762,646.02	0.00
49B ADJUSTMENT FOR 30% OF SPECIAL EDUCATION COSTS		27,920.40-	27,920.40
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	762,646.02	734,725.62	27,920.40
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			0.00
59E LESS MAINECARE SEED - PUBLIC			0.00
60 ADJUSTED STATE CONTRIBUTION			27,920.40
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 % = 96.34%	STATE SHARE % = 3.66%	
63 FYI: 100% E.P.S. TOTAL ALLOCATION	781,618.55		

***** WARRANT ARTICLE *****				
F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN	TOTAL ALLOCATION	LOCAL CONTRIBUTION	PERCENT	MILLS
CASTINE	762,646.02	734,725.62	100.00%	1.97
TOTAL	762,646.02	734,725.62	100.00%	1.97