

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

CASWELL

2008-09

085 - 230

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2007)	30	12	42	0	42
10 ATTENDING PUPILS (OCTOBER 2007)	26	15	41	0	41
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2007	28.0	13.5	41.5 (100%)	0.0 (0%)	41.5

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	1.6 (17:1)	0.8 (16:1)	0.0 (15:1)	=	2.4 /	5.2 =	=	.46 X	214,698 =	=	98,761	0
B. GUIDANCE	0.1 (350:1)	0.0 (350:1)	0.0 (250:1)	=	0.1 /	0.0 =	=	.10 X	0 =	=	2,978	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 /	0.0 =	=	.00 X	0 =	=	0	0
E. EDUCATION TECHS	0.3 (100:1)	0.1 (100:1)	0.0 (250:1)	=	0.4 /	3.8 =	=	.11 X	55,847 =	=	6,143	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	0.1 (200:1)	0.1 (200:1)	0.0 (200:1)	=	0.2 /	1.0 =	=	.20 X	29,657 =	=	5,931	0
H. SCHOOL ADMIN.	0.1 (305:1)	0.0 (305:1)	0.0 (315:1)	=	0.1 /	0.0 =	=	.10 X	0 =	=	6,418	0

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	34	34	1,411	0
B. Supplies and Equipment	320	442	13,280	0
C. Professional Development	54	54	2,241	0
D. Instructional Leadership Support	22	22	913	0
E. Co- and Extra-Curricular Student	31	105	1,287	0
F. System Administration/Support	204	204	8,466	0
G. Operations & Maintenance	935	1,111	38,803	0

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	19,330	0
B. Education & Library Technicians	36.00%	2,687	0
C. Clerical	29.00%	1,720	0
D. School Administrators	14.00%	899	0

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.90)	-14,759	0
16 Adjustment for Title I Revenues	-30,213	0

17 TOTALS	167,615	0
18 E.P.S. RATES	4,039	5,368

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

CASWELL

2008-09

085 - 230

=====

A. OPERATING COST ALLOCATIONS

```
-----
```

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2005	53.0	13.0	66.0		
	OCTOBER 2005	49.0	19.0	68.0		
	APRIL 2006	50.0	19.0	69.0		
	OCTOBER 2006	43.0	17.0	60.0		
	APRIL 2007	42.0	17.0	59.0		
	OCTOBER 2007	41.0	16.0	57.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	41.5 +	4.83	X	4,039.00	= 187,126.87
	9-12 PUPILS	16.5 +	0.00	X	5,368.00	= 88,572.00
	ADULT EDUC. COURSES AT .1	0.0		X	5,368.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	4,039.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	5,368.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .7317	30.4	X .15	X	4,039.00	= 18,417.84
	9-12 DISADVANTAGED @ .7317	12.1	X .15	X	5,368.00	= 9,742.92
	K-8 LIMITED ENGLISH PROF.	2.0	X .700	X	4,039.00	= 5,654.60
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	5,368.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	41.5		X	40.00	= 1,660.00
	9-12 STUDENT ASSESSMENT	16.5		X	40.00	= 660.00
	K-8 TECHNOLOGY RESOURCES	41.5		X	90.00	= 3,735.00
	9-12 TECHNOLOGY RESOURCES	16.5		X	273.00	= 4,504.50
	K-2 PUPILS	13.5	X .10	X	4,039.00	= 5,452.65
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					325,526.38
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					315,760.58
30	ADJUSTED TOTAL OPERATING ALLOCATION					315,760.58

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

CASWELL

2008-09

085 - 230

=====

B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2006-07	0.00	X	102.90%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					53,753.03
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2006-07	0.00	X	102.90%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					18,463.56
36	TRANSPORTATION (BUS PURCHASES) FOR 2007-08					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					72,216.59
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					387,977.17

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 - CASWELL				0.00
43A	APPROVED LEASE PURCHASES FOR 2007-08 - CASWELL				0.00
44	INSURED VALUE FACTOR FOR 2006-07 - CASWELL				0.00
47	TOTAL DEBT SERVICE ALLOCATION				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				387,977.17

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

CASWELL

2008-09

085 - 230

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL. YEAR PUPILS	OPERATING ALLOCATION	DEBT ALLOCATION	TOWN ALLOCATION	TOTAL ALLOCATION	LOCAL CONTRIBUTION
CASWELL	58.0 100.00%	387,977.17	0.00	387,977.17		
TOTAL	58.0			387,977.17		

	2007 STATE VALUATION X	MILL EXPECTATION	TOWN CONTRIBUTION	TOWN ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
CASWELL	14,500,000	6.790	98,455.00	387,977.17	98,455.00	100.00% 6.79M
TOTAL	14,500,000		98,455.00	387,977.17	98,455.00	100.00% 6.79M

E. TOTALS AND ADJUSTMENTS

	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	387,977.17	98,455.00	289,522.17
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	387,977.17	98,455.00	289,522.17
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 ADJUSTED STATE CONTRIBUTION			289,522.17
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 25.38%	STATE SHARE % = 74.62%	
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 25.38%	STATE SHARE % = 74.62%	
63 FYI: 100% E.P.S. TOTAL ALLOCATION	397,742.97		

S T A T E O F M A I N E
D E P A R T M E N T O F E D U C A T I O N
A U G U S T A 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

CASWELL

2008-09

085 - 230

SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	24,126.84	24,416.84	0.00	0.00
August	24,126.84	24,416.84	0.00	0.00
September	24,126.84	0.00	0.00	0.00
October	24,126.84	48,833.68	0.00	0.00
November	24,126.84	24,416.85	0.00	0.00
December	24,126.84	24,416.85	0.00	0.00
Janurary	24,126.84	24,416.85	0.00	0.00
February	24,126.84	23,720.85	0.00	0.00
March	24,126.84	23,720.85	0.00	0.00
April	24,126.84	23,720.85	0.00	0.00
May	24,126.84	23,720.85	0.00	0.00
June	24,126.93	23,720.86	0.00	0.00
Total	289,522.17	289,522.17	0.00	0.00