

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

CASTINE

2011-12

083 - 093

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2010)	33	24	57	0	57
10 ATTENDING PUPILS (OCTOBER 2010)	28	21	49	0	49
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2010	30.5	22.5	53.0 (100%)	0.0 (0%)	53.0

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	1.8 (17:1)	1.4 (16:1)	0.0 (15:1)	=	3.2 /	7.6 =	=	.42 X	422,630 =	=	177,505	0
B. GUIDANCE	0.1 (350:1)	0.1 (350:1)	0.0 (250:1)	=	0.2 /	0.0 =	=	.20 X	0 =	=	6,382	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	8,973 =	=	0	0
E. EDUCATION TECHS	0.3 (100:1)	0.2 (100:1)	0.0 (250:1)	=	0.5 /	0.9 =	=	.56 X	19,111 =	=	10,702	0
F. LIBRARY TECHS	0.1 (500:1)	0.0 (500:1)	0.0 (500:1)	=	0.1 /	0.0 =	=	.10 X	0 =	=	1,416	0
G. CLERICAL	0.2 (200:1)	0.1 (200:1)	0.0 (200:1)	=	0.3 /	1.0 =	=	.30 X	29,528 =	=	8,858	0
H. SCHOOL ADMIN.	0.1 (305:1)	0.1 (305:1)	0.0 (315:1)	=	0.2 /	0.3 =	=	.67 X	20,632 =	=	13,823	0

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	37	37	1,961	0
B. Supplies and Equipment	342	473	18,126	0
C. Professional Development	58	58	3,074	0
D. Instructional Leadership Support	24	24	1,272	0
E. Co- and Extra-Curricular Student	34	113	1,802	0
F. System Administration/Support	218	218	11,554	0
G. Operations & Maintenance	1,002	1,191	53,106	0

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	34,939	0
B. Education & Library Technicians	36.00%	4,362	0
C. Clerical	29.00%	2,569	0
D. School Administrators	14.00%	1,935	0

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.95)	-13,222	0
16 Adjustment for Title I Revenues	0	0

17 TOTALS	340,163	0
18 E.P.S. RATES	6,418	6,657

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	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		
	APRIL 2010	54.0	23.0	77.0		
	OCTOBER 2010	48.0	22.0	70.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	51.0 +	1.83	X	6,418.00	= 339,062.94
	9-12 PUPILS	22.5 +	0.00	X	6,657.00	= 149,782.50
	ADULT EDUC. COURSES AT .1	0.0		X	6,657.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	6,418.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	6,657.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .1458	7.4	X .15	X	6,418.00	= 7,123.98
	9-12 DISADVANTAGED @ .1458	3.3	X .15	X	6,657.00	= 3,295.22
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	6,418.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	6,657.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	51.0		X	43.00	= 2,193.00
	9-12 STUDENT ASSESSMENT	22.5		X	43.00	= 967.50
	K-8 TECHNOLOGY RESOURCES	51.0		X	97.00	= 4,947.00
	9-12 TECHNOLOGY RESOURCES	22.5		X	293.00	= 6,592.50
	K-2 PUPILS	14.5	X .10	X	6,418.00	= 9,306.10
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 41,669.11
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					564,939.85
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					547,991.65
30	ADJUSTED TOTAL OPERATING ALLOCATION					547,991.65

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2009-10	0.00	X	101.60%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					115,380.82
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2009-10	0.00	X	101.60%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					46,995.02
36	TRANSPORTATION (BUS PURCHASES) FOR 2010-11					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					162,375.84
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					710,367.49

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 2010-11 - CASTINE				0.00
43A	APPROVED LEASE PURCHASES FOR 2010-11 - CASTINE				0.00
44	INSURED VALUE FACTOR FOR 2009-10 - CASTINE				7,843.64
47	TOTAL DEBT SERVICE ALLOCATION				7,843.64
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				718,211.13

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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		
	73.5 100.00%	718,211.13	0.00	718,211.13		
TOTAL	73.5			718,211.13		
CASTINE	2010 STATE VALUATION	MILL EXPECTATION	TOWN CONTRIBUTION	TOWN ALLOCATION	LOCAL CONTRIBUTION STATE CONTRIBUTION	
	405,350,000	7.500	3,040,125.00	718,211.13	718,211.13 100.00% 1.77M	
TOTAL	405,350,000		3,040,125.00	718,211.13	718,211.13 100.00% 1.77M	
	NON-CONFORMING UNIT ADJUSTMENT, 2% OF LOCAL CONTRIBUTION				14,364.22	
	NON-CONFORMING UNIT ADJUSTMENT, ONE HALF SYSTEM ADMIN.				8,543.97	
	TOTAL LOCAL CONTRIBUTION FOR NON-CONFORMING UNIT				718,211.13 100.00% 1.77M	
E. TOTALS AND ADJUSTMENTS				TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			718,211.13	718,211.13	0.00
49B	ADJUSTMENT FOR 30% OF SPECIAL EDUCATION COSTS X NON-CONFORMING UNIT ADJ. @ .50				17,307.12-	17,307.12
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			718,211.13	700,904.01	17,307.12
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
59E	LESS MAINECARE SEED					0.00
60	ADJUSTED STATE CONTRIBUTION					17,307.12
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 % = 97.59%	STATE SHARE % = 2.41%	
63	FYI: 100% E.P.S. TOTAL ALLOCATION			735,159.33		

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

F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN	TOTAL ALLOCATION	LOCAL CONTRIBUTION	PERCENT	MILLS
CASTINE	718,211.13	700,904.01	100.00%	1.73
TOTAL	718,211.13	700,904.01	100.00%	1.73

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	1,442.26	1,442.26	0.00	0.00
August	1,442.26	1,442.26	0.00	0.00
September	1,442.26	1,442.26	0.00	0.00
October	1,442.26	0.00	0.00	0.00
November	1,442.26	0.00	0.00	0.00
December	1,442.26	0.00	0.00	0.00
Janurary	1,442.26	0.00	0.00	0.00
February	1,442.26	7,211.30	0.00	0.00
March	1,442.26	1,442.26	0.00	0.00
April	1,442.26	1,442.26	0.00	0.00
May	1,442.26	1,442.26	0.00	0.00
June	1,442.26	1,442.26	0.00	0.00
Total	17,307.12	17,307.12	0.00	0.00