

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

CASTINE

2005-06

083 - 093

1. COMPUTATION OF E.P.S. RATES

| | K-5 | 6-8 | K-8 | 9-12 | TOTAL |
|---|------|------|-------------|-----------|-------|
| 11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2004 | 41.5 | 19.0 | 60.5 (100%) | 0.0 (0%) | 60.5 |

| 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 | 2.4 (17:1) | 1.2 (16:1) | 0.0 (15:1) | = | 3.6 / | 6.4 = | .56 X | 305,369 = | 171,007 | 0 |
| B. GUIDANCE | 0.1 (350:1) | 0.1 (350:1) | 0.0 (250:1) | = | 0.2 / | 0.1 = | 2.00 X | 3,285 = | 6,570 | 0 |
| C. LIBRARIANS | 0.1 (800:1) | 0.0 (800:1) | 0.0 (800:1) | = | 0.1 / | 0.0 = | .10 X | 0 = | 2,671 | 0 |
| D. HEALTH | 0.1 (800:1) | 0.0 (800:1) | 0.0 (800:1) | = | 0.1 / | 0.1 = | 1.00 X | 3,749 = | 3,749 | 0 |
| E. EDUCATION TECHS | 0.4 (100:1) | 0.2 (100:1) | 0.0 (250:1) | = | 0.6 / | 0.0 = | .60 X | 0 = | 7,562 | 0 |
| F. LIBRARY TECHS | 0.1 (500:1) | 0.0 (500:1) | 0.0 (500:1) | = | 0.1 / | 0.0 = | .10 X | 0 = | 1,260 | 0 |
| G. CLERICAL | 0.2 (200:1) | 0.1 (200:1) | 0.0 (200:1) | = | 0.3 / | 1.0 = | .30 X | 25,962 = | 7,789 | 0 |
| H. SCHOOL ADMIN. | 0.1 (305:1) | 0.1 (305:1) | 0.0 (315:1) | = | 0.2 / | 0.6 = | .33 X | 35,145 = | 11,598 | 0 |

| 13 Other Support Costs (Per Pupil) | K-8 | 9-12 | Elementary | Secondary |
|-------------------------------------|-----|-------|------------|-----------|
| A. Substitute Teachers -1/2 Day | 31 | 31 | 1,876 | 0 |
| B. Supplies and Equipment | 295 | 408 | 17,848 | 0 |
| C. Professional Development | 50 | 50 | 3,025 | 0 |
| D. Instructional Leadership Support | 20 | 20 | 1,210 | 0 |
| E. Co- and Extra-Curricular Student | 28 | 97 | 1,694 | 0 |
| F. System Administration/Support | 341 | 338 | 20,631 | 0 |
| G. Operations & Maintenance | 907 | 1,078 | 54,874 | 0 |

| 14 Salary Benefits | Percentage | Elementary | Secondary |
|--|------------|------------|-----------|
| A. Teachers, Guidance, Librarians & Health | 19.00% | 34,959 | 0 |
| B. Education & Library Technicians | 36.00% | 3,176 | 0 |
| C. Clerical | 29.00% | 2,259 | 0 |
| D. School Administrators | 14.00% | 1,624 | 0 |

| | | |
|--|---------|---|
| 15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.95) | -12,805 | 0 |
| 16 Adjustment for Title I Revenues | 0 | 0 |

| | | |
|-----------------|---------|-------|
| 17 TOTALS | 342,577 | 0 |
| 18 E.P.S. RATES | 5,662 | 5,783 |

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A. OPERATING COST ALLOCATIONS

| 19 | RESIDENT PUPILS | K-8 | 9-12 | TOTAL | | | | |
|---|-------------------------------------|--------------------------|--------------------------|--------|------------------|---|------------|------------|
| | APRIL 2002 | 62.0 | 25.0 | 87.0 | | | | |
| | OCTOBER 2002 | 57.0 | 20.0 | 77.0 | | | | |
| | APRIL 2003 | 51.0 | 20.0 | 71.0 | | | | |
| | OCTOBER 2003 | 61.0 | 26.0 | 87.0 | | | | |
| | APRIL 2004 | 58.0 | 24.0 | 82.0 | | | | |
| | OCTOBER 2004 | 59.0 | 25.0 | 84.0 | | | | |
| | | | | | | | | |
| 21 | BASIC COUNTS | AVG. CAL. YEAR PUPILS | DECLINING ENROLL. ADJ | X X | SAU EPS RATES | | | |
| | K-8 PUPILS | 58.5 + | 0.00 | X | 5,662.00 | = | 331,227.00 | |
| | 9-12 PUPILS | 24.5 + | 0.00 | X | 5,783.00 | = | 141,683.50 | |
| | ADULT EDUC. COURSES AT .1 | 0.0 | | X | 5,783.00 | = | 0.00 | |
| | K-8 EQUIV. INSTR. PUPILS | 0.000 | | X | 5,662.00 | = | 0.00 | |
| | 9-12 EQUIV. INSTR. PUPILS | 0.000 | | X | 5,783.00 | = | 0.00 | |
| | | | | | | | | |
| WEIGHTED COUNTS | PUPILS | WEIGHTS | X | X | | | | |
| | K-8 DISADVANTAGED @ .1000 | 5.9 | X .15 | X | 5,662.00 | = | 5,010.87 | |
| | 9-12 DISADVANTAGED @ .1000 | 2.5 | X .15 | X | 5,783.00 | = | 2,168.63 | |
| | K-8 LIMITED ENGLISH PROF. | 0.0 | X .500 | X | 5,662.00 | = | 0.00 | |
| | 9-12 LIMITED ENGLISH PROF. | 0.0 | X .500 | X | 5,783.00 | = | 0.00 | |
| | | | | | | | | |
| TARGETED FUNDS | PUPILS | WEIGHTS | X | X | | | | |
| | K-8 STUDENT ASSESSMENT | 58.5 | | X | 100.00 | = | 5,850.00 | |
| | 9-12 STUDENT ASSESSMENT | 24.5 | | X | 100.00 | = | 2,450.00 | |
| | K-8 TECHNOLOGY RESOURCES | 58.5 | | X | 83.00 | = | 4,855.50 | |
| | 9-12 TECHNOLOGY RESOURCES | 24.5 | | X | 252.00 | = | 6,174.00 | |
| | K-2 PUPILS | 20.0 | X .10 | X | 5,662.00 | = | 11,324.00 | |
| | | | | | | | | |
| ISOLATED SMALL SCHOOL ADJUSTMENT | | | | | | | | |
| | K-8 SMALL SCHOOL ADJUSTMENT | | | | | = | 37,990.28 | |
| | 9-12 SMALL SCHOOL ADJUSTMENT | | | | | = | 0.00 | |
| | | | | | | | | |
| OPERATING ALLOCATION | | | | | | | 548,733.78 | |
| OPERATING ALLOCATION WITH EPS TRANSITION AT 84.00 % | | | | | | | 460,936.37 | |
| | | | | | | | | |
| 30 | ADJUSTED TOTAL OPERATING ALLOCATION | | | | | | | 460,936.37 |

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B. OTHER SUBSIDIZABLE COSTS

| | | | | | | |
|----|--|------|---|---------|---|------------|
| 31 | GIFTED & TALENTED EXPENDITURES FOR 2003-04 | 0.00 | X | 101.80% | = | 0.00 |
| 32 | SPECIAL EDUCATION - EPS ALLOCATION | | | | | 119,123.86 |
| 34 | VOCATIONAL EDUCATION EXPENDITURES FOR 2003-04 | 0.00 | X | 101.80% | = | 0.00 |
| 35 | TRANSPORTATION - EPS ALLOCATION | | | | | 38,444.83 |
| 36 | TRANSPORTATION (BUS PURCHASES) FOR 2004-05 | | | | | 10,720.00 |
| 39 | TOTAL OTHER SUBSIDIZABLE COSTS | | | | | 168,288.69 |
| 40 | TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39) | | | | | 629,225.06 |

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 2004-05 | | | | 0.00 |
| 43A | APPROVED LEASE PURCHASES FOR 2004-05 | | | | 0.00 |
| 44 | INSURED VALUE FACTOR FOR 2003-04 | | | | 14,059.90 |
| 47 | TOTAL DEBT SERVICE ALLOCATION | | | | 14,059.90 |
| 48 | TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47) | | | | 643,284.96 |

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

| | | | | | | TOTAL ALLOCATION | LOCAL CONTRIBUTION | | | | | |
|---------|-----------------------|---------|----------------------|---|------------------|------------------|--------------------|----|------------------|--------------------|---------|-------|
| CASTINE | AVG. CAL. YEAR PUPILS | 100.00% | 2004 STATE VALUATION | X | MILL EXPECTATION | = | LOCAL CONTRIBUTION | OR | TOTAL ALLOCATION | LOCAL CONTRIBUTION | 100.00% | 3.04M |
| | 83.0 | | 211,750,000 | | 8.26 | | 1,749,055.00 | | 643,284.96 | 643,284.96 | | |
| TOTAL | 83.0 | | 211,750,000 | | | | 1,749,055.00 | | 643,284.96 | 643,284.96 | 100.00% | 3.04M |

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
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| E. TOTALS AND ADJUSTMENTS | TOTAL ALLOCATION | LOCAL CONTRIBUTION | STATE CONTRIBUTION |
|---|---------------------|-------------------------|------------------------|
| 49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS | 643,284.96 | 643,284.96 | 0.00 |
| 49B ADJUSTMENT FOR 84% OF SPECIAL EDUCATION COSTS | | 100,064.04- | 100,064.04 |
| 50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS | 643,284.96 | 543,220.92 | 100,064.04 |
| 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 |
| 57 LESS ADJUSTMENT FOR LAPTOP AGREEMENT | | | 0.00 |
| 58A TRANSITION ADJUSTMENT | | | 0.00 |
| 58B TRANSITION ADJUSTMENT (ENROLLMENT LESS 1,000) | | | 0.00 |
| 58C TRANSITION ADJUSTMENT (ENROLLMENT 1,000 OR MORE) | | | 0.00 |
| 58D TRANSITION ADJUSTMENT (SMALL ADMINISTRATIVE UNIT) | | | 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 | | | 100,064.04 |
| 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 % = 84.44% | STATE SHARE % = 15.56% |
| 63 FYI: 100% E.P.S. TOTAL ALLOCATION | 731,082.37 | | |

| F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN | MSE ADJ. LINE 49D | TOTAL ALLOCATION | LOCAL CONTRIBUTION | PERCENT | MILLS |
|---|----------------------|---------------------|-----------------------|---------|-------|
| CASTINE | | 643,284.96 | 543,220.92 | 100.00% | 2.57 |
| TOTAL | | 643,284.96 | 543,220.92 | 100.00% | 2.57 |