

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 28 / MSAD 28

2011-12

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1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2010)	450	289	739	0	739
10 ATTENDING PUPILS (OCTOBER 2010)	456	263	719	0	719
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2010	453.0	276.0	729.0 (100%)	0.0 ( 0%)	729.0

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	26.6 (17:1)	17.3 (16:1)	0.0 (15:1)	=	43.9 /	53.7 =		.82 X	2861,232 =		2346,210	0
B. GUIDANCE	1.3 (350:1)	0.8 (350:1)	0.0 (250:1)	=	2.1 /	3.0 =		.70 X	170,724 =		119,507	0
C. LIBRARIANS	0.6 (800:1)	0.3 (800:1)	0.0 (800:1)	=	0.9 /	2.0 =		.45 X	115,518 =		51,983	0
D. HEALTH	0.6 (800:1)	0.3 (800:1)	0.0 (800:1)	=	0.9 /	2.1 =		.43 X	102,558 =		44,100	0
E. EDUCATION TECHS	4.5 (100:1)	2.8 (100:1)	0.0 (250:1)	=	7.3 /	10.6 =		.69 X	197,268 =		136,115	0
F. LIBRARY TECHS	0.9 (500:1)	0.6 (500:1)	0.0 (500:1)	=	1.5 /	0.0 =		1.50 X	0 =		21,234	0
G. CLERICAL	2.3 (200:1)	1.4 (200:1)	0.0 (200:1)	=	3.7 /	3.7 =		1.00 X	110,830 =		110,830	0
H. SCHOOL ADMIN.	1.5 (305:1)	0.9 (305:1)	0.0 (315:1)	=	2.4 /	3.0 =		.80 X	228,981 =		183,185	0

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	37	37	26,973	0
B. Supplies and Equipment	342	473	249,318	0
C. Professional Development	58	58	42,282	0
D. Instructional Leadership Support	24	24	17,496	0
E. Co- and Extra-Curricular Student	34	113	24,786	0
F. System Administration/Support	218	218	158,922	0
G. Operations & Maintenance	1,002	1,191	730,458	0

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	486,742	0
B. Education & Library Technicians	36.00%	56,646	0
C. Clerical	29.00%	32,141	0
D. School Administrators	14.00%	25,646	0

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.00)	0	0
16 Adjustment for Title I Revenues	-75,158	0

17 TOTALS	4789,415	0
18 E.P.S. RATES	6,570	0

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## A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2008	816.0	0.0	816.0		
	OCTOBER 2008	768.0	0.0	768.0		
	APRIL 2009	767.0	0.0	767.0		
	OCTOBER 2009	741.0	0.0	741.0		
	APRIL 2010	739.0	0.0	739.0		
	OCTOBER 2010	718.0	0.0	718.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	728.5 +	29.66	X	6,570.00	= 4,981,111.20
	9-12 PUPILS	0.0 +	0.00	X	0.00	= 0.00
	ADULT EDUC. COURSES AT .1	0.0		X	0.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.250		X	6,570.00	= 1,642.50
	9-12 EQUIV. INSTR. PUPILS	0.000		X	6,570.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .2674	194.8	X .15	X	6,570.00	= 191,975.40
	9-12 DISADVANTAGED @ .2674	0.0	X .15	X	0.00	= 0.00
	K-8 LIMITED ENGLISH PROF.	8.0	X .700	X	6,570.00	= 36,792.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	0.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	728.5		X	43.00	= 31,325.50
	9-12 STUDENT ASSESSMENT	0.0		X	43.00	= 0.00
	K-8 TECHNOLOGY RESOURCES	728.5		X	97.00	= 70,664.50
	9-12 TECHNOLOGY RESOURCES	0.0		X	293.00	= 0.00
	K-2 PUPILS	206.5	X .10	X	6,570.00	= 135,670.50
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					5,449,181.60
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					5,285,706.15
30	ADJUSTED TOTAL OPERATING ALLOCATION					5,285,706.15

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B. OTHER SUBSIDIZABLE COSTS

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31	GIFTED & TALENTED EXPENDITURES FOR 2009-10	250,941.04	X	101.60%	=	254,956.10
32	SPECIAL EDUCATION - EPS ALLOCATION					1,077,552.90
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2009-10	0.00	X	101.60%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					327,727.71
36	TRANSPORTATION (BUS PURCHASES) FOR 2010-11					88,872.68
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,749,109.39
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					7,034,815.54

C. DEBT SERVICE ALLOCATIONS

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41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
42	TOTAL PRINCIPAL & INTEREST		0.00	0.00	0.00
43	APPROVED LEASES FOR 2010-11 - RSU 28 / MSAD 28				0.00
43A	APPROVED LEASE PURCHASES FOR 2010-11 - RSU 28 / MSAD 28				0.00
44	INSURED VALUE FACTOR FOR 2009-10 - RSU 28 / MSAD 28				0.00
47	TOTAL DEBT SERVICE ALLOCATION				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				7,034,815.54

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION				TOTAL ALLOCATION	LOCAL CONTRIBUTION
	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+ DEBT ALLOCATION	= TOWN ALLOCATION
CAMDEN	380.0	52.41%	3,686,946.82	0.00	3,686,946.82
ROCKPORT	345.0	47.59%	3,347,868.72	0.00	3,347,868.72
TOTAL	725.0				7,034,815.54

  

	2010 STATE VALUATION	MILL EXPECTATION	TOWN CONTRIBUTION	OR TOWN ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
CAMDEN	824,943,900	7.500	6,187,079.25	3,686,946.82	3,686,946.82	52.41%
ROCKPORT	639,033,425	7.500	4,792,750.69	3,347,868.72	3,347,868.72	47.59%
TOTAL	1,463,977,325		10,979,829.94	7,034,815.54	7,034,815.54	100.00%
NON-CONFORMING UNIT ADJUSTMENT, 2% OF LOCAL CONTRIBUTION					140,696.31	
NON-CONFORMING UNIT ADJUSTMENT, ONE HALF SYSTEM ADMIN.					88,712.92	
TOTAL LOCAL CONTRIBUTION FOR NON-CONFORMING UNIT					7,034,815.54	100.00%

E. TOTALS AND ADJUSTMENTS				TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			7,034,815.54	7,034,815.54	0.00
49B	ADJUSTMENT FOR 30% OF SPECIAL EDUCATION COSTS X NON-CONFORMING UNIT ADJ. @ .50				161,632.94-	161,632.94
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			7,034,815.54	6,873,182.60	161,632.94
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					1,641.50
60	ADJUSTED STATE CONTRIBUTION					159,991.44
61	LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):			LOCAL SHARE % =	100.00%	STATE SHARE % =
62	ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):			LOCAL SHARE % =	97.73%	STATE SHARE % =
63	FYI: 100% E.P.S. TOTAL ALLOCATION			7,198,290.99		

\*\*\*\*\* WARRANT ARTICLE \*\*\*\*\*

F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN	TOTAL ALLOCATION	LOCAL CONTRIBUTION	PERCENT	MILLS
CAMDEN	3,686,946.82	3,602,235.00	52.41%	4.37
ROCKPORT	3,347,868.72	3,270,947.60	47.59%	5.12
TOTAL	7,034,815.54	6,873,182.60	100.00%	4.69

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	13,332.62	13,469.41	0.00	0.00
August	13,332.62	13,469.41	0.00	0.00
September	13,332.62	13,469.41	0.00	0.00
October	13,332.62	13,469.41	0.00	0.00
November	13,332.62	13,469.41	0.00	0.00
December	13,332.62	13,469.41	0.00	0.00
Janurary	13,332.62	13,469.41	0.00	0.00
February	13,332.62	13,469.41	0.00	0.00
March	13,332.62	13,469.41	0.00	0.00
April	13,332.62	13,469.41	0.00	0.00
May	13,332.62	13,469.42	0.00	0.00
June	13,332.62	11,827.92	0.00	0.00
Total	159,991.44	159,991.44	0.00	0.00