

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 28

2010-11

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1. COMPUTATION OF E.P.S. RATES

		K-5	6-8	K-8	9-12	TOTAL
9	ATTENDING PUPILS (APRIL 2009)	459	311	770	0	770
10	ATTENDING PUPILS (OCTOBER 2009)	444	296	740	0	740
11	AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2009	451.5	303.5	755.0 (100%)	0.0 (0%)	755.0

	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)	19.0 (16:1)	0.0 (15:1)	=	45.6	/	55.9	=	.82 X	2941,419	=	2411,964	0
B.	GUIDANCE	1.3 (350:1)	0.9 (350:1)	0.0 (250:1)	=	2.2	/	3.0	=	.73 X	162,693	=	118,766	0
C.	LIBRARIANS	0.6 (800:1)	0.4 (800:1)	0.0 (800:1)	=	1.0	/	2.0	=	.50 X	113,697	=	56,849	0
D.	HEALTH	0.6 (800:1)	0.4 (800:1)	0.0 (800:1)	=	1.0	/	1.7	=	.59 X	88,409	=	52,161	0
E.	EDUCATION TECHS	4.5 (100:1)	3.0 (100:1)	0.0 (250:1)	=	7.5	/	11.0	=	.68 X	201,997	=	137,358	0
F.	LIBRARY TECHS	0.9 (500:1)	0.6 (500:1)	0.0 (500:1)	=	1.5	/	0.0	=	1.50 X	0	=	20,900	0
G.	CLERICAL	2.3 (200:1)	1.5 (200:1)	0.0 (200:1)	=	3.8	/	3.7	=	1.03 X	107,533	=	110,759	0
H.	SCHOOL ADMIN.	1.5 (305:1)	1.0 (305:1)	0.0 (315:1)	=	2.5	/	3.0	=	.83 X	228,450	=	189,614	0

	Other Support Costs (Per Pupil)	K-8	9-12			Elementary	Secondary
A.	Substitute Teachers -1/2 Day	36	36			27,180	0
B.	Supplies and Equipment	337	466			254,435	0
C.	Professional Development	57	57			43,035	0
D.	Instructional Leadership Support	24	24			18,120	0
E.	Co- and Extra-Curricular Student	33	111			24,915	0
F.	System Administration/Support	215	215			162,325	0
G.	Operations & Maintenance	986	1,172			744,430	0

	Salary Benefits	Percentage		Elementary	Secondary
A.	Teachers, Guidance, Librarians & Health	19.00%		501,551	0
B.	Education & Library Technicians	36.00%		56,973	0
C.	Clerical	29.00%		32,120	0
D.	School Administrators	14.00%		26,546	0

15	Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.00)		0	0
16	Adjustment for Title I Revenues		-175,275	0

17	TOTALS		4814,725	0
18	E.P.S. RATES		6,377	0

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A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2007	860.0	0.0	860.0		
	OCTOBER 2007	812.0	0.0	812.0		
	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		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	754.0 +	40.00	X	6,377.00	= 5,063,338.00
	9-12 PUPILS	0.0 +	0.00	X	0.00	= 0.00
	ADULT EDUC. COURSES AT .1	4.1		X	0.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.375		X	6,377.00	= 2,391.38
	9-12 EQUIV. INSTR. PUPILS	0.000		X	6,377.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .2119	159.8	X .15	X	6,377.00	= 152,856.69
	9-12 DISADVANTAGED @ .2119	0.0	X .15	X	0.00	= 0.00
	K-8 LIMITED ENGLISH PROF.	10.0	X .700	X	6,377.00	= 44,639.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	0.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	754.0		X	42.00	= 31,668.00
	9-12 STUDENT ASSESSMENT	0.0		X	42.00	= 0.00
	K-8 TECHNOLOGY RESOURCES	754.0		X	95.00	= 71,630.00
	9-12 TECHNOLOGY RESOURCES	0.0		X	288.00	= 0.00
	K-2 PUPILS	204.0	X .10	X	6,377.00	= 130,090.80
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					5,496,613.87
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					5,331,715.45
30	ADJUSTED TOTAL OPERATING ALLOCATION					5,331,715.45

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2008-09	248,648.22	X	102.50%	=	254,864.43
32	SPECIAL EDUCATION - EPS ALLOCATION					1,255,415.00
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2008-09	0.00	X	102.50%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					300,792.48
36	TRANSPORTATION (BUS PURCHASES) FOR 2009-10					70,522.80
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,881,594.71
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					7,213,310.16

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 2009-10 - S.A.D. 28				0.00
43A	APPROVED LEASE PURCHASES FOR 2009-10 - S.A.D. 28				0.00
44	INSURED VALUE FACTOR FOR 2008-09 - S.A.D. 28				0.00
47	TOTAL DEBT SERVICE ALLOCATION				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				7,213,310.16

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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	400.0	53.33%	3,846,858.31	0.00	3,846,858.31			
ROCKPORT	350.0	46.67%	3,366,451.85	0.00	3,366,451.85			
TOTAL	750.0				7,213,310.16			
		2009 STATE VALUATION X	MILL EXPECTATION	= TOWN CONTRIBUTION	OR TOWN ALLOCATION			
CAMDEN		825,387,400	6.960	5,744,696.30	3,846,858.31	3,846,858.31	53.33%	4.66M
ROCKPORT		658,452,550	6.960	4,582,829.75	3,366,451.85	3,366,451.85	46.67%	5.11M
TOTAL		1,483,839,950		10,327,526.05	7,213,310.16	7,213,310.16	100.00%	4.86M
		NON-CONFORMING UNIT ADJUSTMENT, 2% OF LOCAL CONTRIBUTION				144,266.20		
		NON-CONFORMING UNIT ADJUSTMENT, ONE HALF SYSTEM ADMIN.				91,358.34		
		TOTAL LOCAL CONTRIBUTION FOR NON-CONFORMING UNIT				7,213,310.16	100.00%	4.86M
E. TOTALS AND ADJUSTMENTS				TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION		
49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			7,213,310.16	7,213,310.16	0.00		
49B	ADJUSTMENT FOR 35% OF SPECIAL EDUCATION COSTS X NON-CONFORMING UNIT ADJ. @ .50				219,697.63-	219,697.63		
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			7,213,310.16	6,993,612.53	219,697.63		
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		
59C	LESS AMOUNT TO BE PAID BY FEDERAL ARRA TITLE XIV STABILIZATION FUNDS					62,770.75		
60	ADJUSTED STATE CONTRIBUTION					156,926.88		
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 % = 97.82%	STATE SHARE % = 2.18%			
63	FYI: 100% E.P.S. TOTAL ALLOCATION			7,378,208.58				

***** WARRANT ARTICLE *****				
F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN	TOTAL ALLOCATION	LOCAL CONTRIBUTION	PERCENT	MILLS
CAMDEN	3,846,858.31	3,729,693.56	53.33%	4.52
ROCKPORT	3,366,451.85	3,263,918.97	46.67%	4.96
TOTAL	7,213,310.16	6,993,612.53	100.00%	4.71

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	13,077.24	13,077.24	0.00	0.00
August	13,077.24	13,077.24	0.00	0.00
September	13,077.24	13,077.24	0.00	0.00
October	13,077.24	13,077.24	0.00	0.00
November	13,077.24	13,077.24	0.00	0.00
December	13,077.24	13,077.24	0.00	0.00
Janurary	13,077.24	13,077.24	0.00	0.00
February	13,077.24	13,077.24	0.00	0.00
March	13,077.24	13,077.24	0.00	0.00
April	13,077.24	13,077.24	0.00	0.00
May	13,077.24	13,077.24	0.00	0.00
June	13,077.24	13,077.24	0.00	0.00
Total	156,926.88	156,926.88	0.00	0.00