

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 28 / MSAD 28

2012-13

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1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2011)	468	263	731	0	731
10 ATTENDING PUPILS (OCTOBER 2011)	443	269	712	0	712
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2011	455.5	266.0	721.5 (100%)	0.0 (0%)	721.5

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	26.8 (17:1)	16.6 (16:1)	0.0 (15:1)	=	43.4	/	54.9	=	.79 X	2915,035	=	2302,878	0
B. GUIDANCE	1.4 (315:1)	0.8 (315:1)	0.0 (225:1)	=	2.2	/	3.0	=	.73 X	172,602	=	125,999	0
C. LIBRARIANS	0.6 (720:1)	0.4 (720:1)	0.0 (720:1)	=	1.0	/	2.0	=	.50 X	116,789	=	58,395	0
D. HEALTH	0.6 (720:1)	0.4 (720:1)	0.0 (720:1)	=	1.0	/	2.2	=	.45 X	109,101	=	49,095	0
E. EDUCATION TECHS	5.1 (090:1)	3.0 (090:1)	0.0 (225:1)	=	8.1	/	9.6	=	.84 X	181,311	=	152,301	0
F. LIBRARY TECHS	1.0 (450:1)	0.6 (450:1)	0.0 (450:1)	=	1.6	/	0.0	=	1.60 X	0	=	22,899	0
G. CLERICAL	2.5 (180:1)	1.5 (180:1)	0.0 (180:1)	=	4.0	/	2.7	=	1.48 X	84,474	=	125,022	0
H. SCHOOL ADMIN.	1.7 (275:1)	1.0 (275:1)	0.0 (284:1)	=	2.7	/	3.0	=	.90 X	228,339	=	205,505	0

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	37	37	26,696	0
B. Supplies and Equipment	346	478	249,639	0
C. Professional Development	59	59	42,569	0
D. Instructional Leadership Support	24	24	17,316	0
E. Co- and Extra-Curricular Student	34	114	24,531	0
F. System Administration/Support	220	220	158,730	0
G. Operations & Maintenance	1,013	1,204	730,880	0

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	481,910	0
B. Education & Library Technicians	36.00%	63,072	0
C. Clerical	29.00%	36,256	0
D. School Administrators	14.00%	28,771	0

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.00)	0	0
16 Adjustment for Title I Revenues	-70,344	0

17 TOTALS	4832,119	0
18 E.P.S. RATES	6,697	0

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	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		
	APRIL 2011	731.0	0.0	731.0		
	OCTOBER 2011	712.0	0.0	712.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	721.5 +	13.16	X	6,697.00	= 4,920,018.02
	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	0.125		X	6,697.00	= 837.13
	9-12 EQUIV. INSTR. PUPILS	0.000		X	6,697.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .2823	203.7	X .15	X	6,697.00	= 204,626.84
	9-12 DISADVANTAGED @ .2823	0.0	X .15	X	0.00	= 0.00
	K-8 LIMITED ENGLISH PROF.	7.0	X .700	X	6,697.00	= 32,815.30
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	0.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	721.5		X	43.00	= 31,024.50
	9-12 STUDENT ASSESSMENT	0.0		X	43.00	= 0.00
	K-8 TECHNOLOGY RESOURCES	721.5		X	98.00	= 70,707.00
	9-12 TECHNOLOGY RESOURCES	0.0		X	296.00	= 0.00
	K-2 PUPILS	205.0	X .10	X	6,697.00	= 137,288.50
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					5,397,317.29
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					5,235,397.77
30	ADJUSTED TOTAL OPERATING ALLOCATION					5,235,397.77

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2010-11	254,490.29	X	101.10%	=	257,289.68
32	SPECIAL EDUCATION - EPS ALLOCATION					1,491,833.74
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2010-11	0.00	X	101.10%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					331,332.71
36	TRANSPORTATION (BUS PURCHASES) FOR 2011-12					93,350.22
39	TOTAL OTHER SUBSIDIZABLE COSTS					2,173,806.35
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					7,409,204.12

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 2011-12 - RSU 28 / MSAD 28				0.00
43A	APPROVED LEASE PURCHASES FOR 2011-12 - RSU 28 / MSAD 28				0.00
44	INSURED VALUE FACTOR FOR 2010-11 - RSU 28 / MSAD 28				0.00
47	TOTAL DEBT SERVICE ALLOCATION				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				7,409,204.12

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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	384.0	53.56%	3,968,369.73	0.00	3,968,369.73			
ROCKPORT	333.0	46.44%	3,440,834.39	0.00	3,440,834.39			
TOTAL	717.0				7,409,204.12			
		2011 STATE VALUATION X	MILL EXPECTATION	= TOWN CONTRIBUTION	OR TOWN ALLOCATION	TOWN CONTRIBUTION	%	AMOUNT
CAMDEN		813,232,665	7.800	6,343,214.79	3,968,369.73	3,968,369.73	53.56%	4.88M
ROCKPORT		623,800,400	7.800	4,865,643.12	3,440,834.39	3,440,834.39	46.44%	5.52M
TOTAL		1,437,033,065		11,208,857.91	7,409,204.12	7,409,204.12	100.00%	5.16M
E. TOTALS AND ADJUSTMENTS				TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION		
49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			7,409,204.12	7,409,204.12	0.00		
49B	ADJUSTMENT FOR 30% OF SPECIAL EDUCATION COSTS				447,550.12-	447,550.12		
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			7,409,204.12	6,961,654.00	447,550.12		
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		
59D	BUS REFURBISHING ADJUSTMENT					0.00		
59E	LESS MAINECARE SEED - PRIVATE					2,663.29		
59E	LESS MAINECARE SEED - PUBLIC					5,089.02		
60	ADJUSTED STATE CONTRIBUTION					439,797.81		
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 % = 94.06%	STATE SHARE % = 5.94%			
63	FYI: 100% E.P.S. TOTAL ALLOCATION			7,571,123.64				

***** WARRANT ARTICLE *****				
F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN	TOTAL ALLOCATION	LOCAL CONTRIBUTION	PERCENT	MILLS
CAMDEN	3,968,369.73	3,728,661.88	53.56%	4.58
ROCKPORT	3,440,834.39	3,232,992.12	46.44%	5.18
TOTAL	7,409,204.12	6,961,654.00	100.00%	4.84