

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 28

2008-09

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1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2007)	544	316	860	0	860
10 ATTENDING PUPILS (OCTOBER 2007)	500	313	813	0	813
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2007	522.0	314.5	836.5 (100%)	0.0 (0%)	836.5

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	30.7 (17:1)	19.7 (16:1)	0.0 (15:1)	=	50.4 /	63.5 =	=	.79 X	3061,896 =	=	2418,898	0
B. GUIDANCE	1.5 (350:1)	0.9 (350:1)	0.0 (250:1)	=	2.4 /	3.0 =	=	.80 X	137,277 =	=	109,822	0
C. LIBRARIANS	0.7 (800:1)	0.4 (800:1)	0.0 (800:1)	=	1.1 /	2.0 =	=	.55 X	102,734 =	=	56,504	0
D. HEALTH	0.7 (800:1)	0.4 (800:1)	0.0 (800:1)	=	1.1 /	2.5 =	=	.44 X	118,485 =	=	52,133	0
E. EDUCATION TECHS	5.2 (100:1)	3.1 (100:1)	0.0 (250:1)	=	8.3 /	11.1 =	=	.75 X	191,212 =	=	143,409	0
F. LIBRARY TECHS	1.0 (500:1)	0.6 (500:1)	0.0 (500:1)	=	1.6 /	1.0 =	=	1.60 X	18,199 =	=	29,118	0
G. CLERICAL	2.6 (200:1)	1.6 (200:1)	0.0 (200:1)	=	4.2 /	3.7 =	=	1.14 X	101,954 =	=	116,228	0
H. SCHOOL ADMIN.	1.7 (305:1)	1.0 (305:1)	0.0 (315:1)	=	2.7 /	4.0 =	=	.68 X	280,042 =	=	190,429	0

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	34	34	28,441	0
B. Supplies and Equipment	320	442	267,680	0
C. Professional Development	54	54	45,171	0
D. Instructional Leadership Support	22	22	18,403	0
E. Co- and Extra-Curricular Student	31	105	25,932	0
F. System Administration/Support	204	204	170,646	0
G. Operations & Maintenance	935	1,111	782,128	0

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	501,098	0
B. Education & Library Technicians	36.00%	62,110	0
C. Clerical	29.00%	33,706	0
D. School Administrators	14.00%	26,660	0

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.00)	0	0
16 Adjustment for Title I Revenues	-139,512	0

17 TOTALS	4939,003	0
18 E.P.S. RATES	5,904	0

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2005	867.0	0.0	867.0		
	OCTOBER 2005	861.0	0.0	861.0		
	APRIL 2006	850.0	0.0	850.0		
	OCTOBER 2006	865.0	0.0	865.0		
	APRIL 2007	860.0	0.0	860.0		
	OCTOBER 2007	812.0	0.0	812.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	836.0 +	16.50	X	5,904.00	= 5,033,160.00
	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	0.500		X	5,904.00	= 2,952.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	5,904.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .1773	148.2	X .15	X	5,904.00	= 131,245.92
	9-12 DISADVANTAGED @ .1773	0.0	X .15	X	0.00	= 0.00
	K-8 LIMITED ENGLISH PROF.	6.0	X .700	X	5,904.00	= 24,796.80
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	0.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	836.0		X	40.00	= 33,440.00
	9-12 STUDENT ASSESSMENT	0.0		X	40.00	= 0.00
	K-8 TECHNOLOGY RESOURCES	836.0		X	90.00	= 75,240.00
	9-12 TECHNOLOGY RESOURCES	0.0		X	273.00	= 0.00
	K-2 PUPILS	253.0	X .10	X	5,904.00	= 149,371.20
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					5,450,205.92
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					5,286,699.74
30	ADJUSTED TOTAL OPERATING ALLOCATION					5,286,699.74

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2006-07	230,154.19	X	102.90%	=	236,828.66
32	SPECIAL EDUCATION - EPS ALLOCATION					1,246,185.64
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2006-07	0.00	X	102.90%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					294,618.34
36	TRANSPORTATION (BUS PURCHASES) FOR 2007-08					55,557.29
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,833,189.93
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					7,119,889.67

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 2007-08 - S.A.D. 28				0.00
43A	APPROVED LEASE PURCHASES FOR 2007-08 - S.A.D. 28				0.00
44	INSURED VALUE FACTOR FOR 2006-07 - S.A.D. 28				0.00
47	TOTAL DEBT SERVICE ALLOCATION				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				7,119,889.67

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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	431.0	51.65%	3,677,423.01	0.00	3,677,423.01
ROCKPORT	403.5	48.35%	3,442,466.66	0.00	3,442,466.66
TOTAL	834.5				7,119,889.67

	2007 STATE VALUATION	MILL EXPECTATION	TOWN CONTRIBUTION	OR TOWN ALLOCATION	TOWN CONTRIBUTION	STATE CONTRIBUTION
CAMDEN	740,055,360	6.790	5,024,975.89	3,677,423.01	3,677,423.01	51.65% 4.97M
ROCKPORT	645,412,785	6.790	4,382,352.81	3,442,466.66	3,442,466.66	48.35% 5.33M
TOTAL	1,385,468,145		9,407,328.70	7,119,889.67	7,119,889.67	100.00% 5.14M

E. TOTALS AND ADJUSTMENTS				TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			7,119,889.67	7,119,889.67	0.00
49B	ADJUSTMENT FOR 45% OF SPECIAL EDUCATION COSTS				560,783.54-	560,783.54
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			7,119,889.67	6,559,106.13	560,783.54
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
60	ADJUSTED STATE CONTRIBUTION					560,783.54
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 % = 92.12% STATE SHARE % = 7.88%
63	FYI: 100% E.P.S. TOTAL ALLOCATION			7,283,395.85		

***** WARRANT ARTICLE *****
TOTAL LOCAL

F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN

ALLOCATION CONTRIBUTION PERCENT MILLS

CAMDEN	3,677,423.01	3,387,778.32	51.65%	4.58
ROCKPORT	3,442,466.66	3,171,327.81	48.35%	4.91
TOTAL	7,119,889.67	6,559,106.13	100.00%	4.73

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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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	46,731.96	51,924.40	0.00	0.00
August	46,731.96	51,924.40	0.00	0.00
September	46,731.96	51,924.40	0.00	0.00
October	46,731.96	51,924.40	0.00	0.00
November	46,731.96	51,924.40	0.00	0.00
December	46,731.96	51,924.40	0.00	0.00
Janurary	46,731.96	51,924.40	0.00	0.00
February	46,731.96	39,462.54	0.00	0.00
March	46,731.96	39,462.55	0.00	0.00
April	46,731.96	39,462.55	0.00	0.00
May	46,731.96	39,462.55	0.00	0.00
June	46,731.98	39,462.55	0.00	0.00
Total	560,783.54	560,783.54	0.00	0.00