

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 28

2009-10

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1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2008)	498	319	817	0	817
10 ATTENDING PUPILS (OCTOBER 2008)	459	312	771	0	771
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2008	478.5	315.5	794.0 (100%)	0.0 ( 0%)	794.0

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	28.1 (17:1)	19.7 (16:1)	0.0 (15:1)	=	47.8 /	61.0 =	=	.78 X	3051,175 =	=	2379,917	0
B. GUIDANCE	1.4 (350:1)	0.9 (350:1)	0.0 (250:1)	=	2.3 /	3.0 =	=	.77 X	158,726 =	=	122,219	0
C. LIBRARIANS	0.6 (800:1)	0.4 (800:1)	0.0 (800:1)	=	1.0 /	2.0 =	=	.50 X	105,715 =	=	52,858	0
D. HEALTH	0.6 (800:1)	0.4 (800:1)	0.0 (800:1)	=	1.0 /	1.7 =	=	.59 X	86,251 =	=	50,888	0
E. EDUCATION TECHS	4.8 (100:1)	3.2 (100:1)	0.0 (250:1)	=	8.0 /	10.4 =	=	.77 X	185,649 =	=	142,950	0
F. LIBRARY TECHS	1.0 (500:1)	0.6 (500:1)	0.0 (500:1)	=	1.6 /	0.0 =	=	1.60 X	0 =	=	21,749	0
G. CLERICAL	2.4 (200:1)	1.6 (200:1)	0.0 (200:1)	=	4.0 /	3.7 =	=	1.08 X	104,910 =	=	113,303	0
H. SCHOOL ADMIN.	1.6 (305:1)	1.0 (305:1)	0.0 (315:1)	=	2.6 /	4.0 =	=	.65 X	288,164 =	=	187,307	0

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	35	35	27,790	0
B. Supplies and Equipment	329	455	261,226	0
C. Professional Development	56	56	44,464	0
D. Instructional Leadership Support	23	23	18,262	0
E. Co- and Extra-Curricular Student	32	108	25,408	0
F. System Administration/Support	210	210	166,740	0
G. Operations & Maintenance	962	1,143	763,828	0

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	495,118	0
B. Education & Library Technicians	36.00%	59,292	0
C. Clerical	29.00%	32,858	0
D. School Administrators	14.00%	26,223	0

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.00)	0	0
16 Adjustment for Title I Revenues	-105,342	0

17 TOTALS	4887,057	0
18 E.P.S. RATES	6,155	0

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	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		
	APRIL 2008	816.0	0.0	816.0		
	OCTOBER 2008	768.0	0.0	768.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	792.0 +	36.50	X	6,155.00	= 5,099,417.50
	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	6,155.00	= 3,077.50
	9-12 EQUIV. INSTR. PUPILS	0.125		X	6,155.00	= 769.38
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .1680	133.1	X .15	X	6,155.00	= 122,884.58
	9-12 DISADVANTAGED @ .1680	0.0	X .15	X	0.00	= 0.00
	K-8 LIMITED ENGLISH PROF.	7.0	X .700	X	6,155.00	= 30,159.50
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	0.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	792.0		X	41.00	= 32,472.00
	9-12 STUDENT ASSESSMENT	0.0		X	41.00	= 0.00
	K-8 TECHNOLOGY RESOURCES	792.0		X	93.00	= 73,656.00
	9-12 TECHNOLOGY RESOURCES	0.0		X	281.00	= 0.00
	K-2 PUPILS	231.0	X .10	X	6,155.00	= 142,180.50
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					5,504,616.96
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					5,339,478.45
30	ADJUSTED TOTAL OPERATING ALLOCATION					5,339,478.45

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B. OTHER SUBSIDIZABLE COSTS

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31	GIFTED & TALENTED EXPENDITURES FOR 2007-08	246,494.23	X	102.90%	=	253,642.56
32	SPECIAL EDUCATION - EPS ALLOCATION					1,163,706.73
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2007-08	0.00	X	102.90%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					312,326.71
36	TRANSPORTATION (BUS PURCHASES) FOR 2008-09					76,015.76
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,805,691.76
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					7,145,170.21

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 2008-09 - S.A.D. 28				0.00
43A	APPROVED LEASE PURCHASES FOR 2008-09 - S.A.D. 28				0.00
44	INSURED VALUE FACTOR FOR 2007-08 - S.A.D. 28				0.00
47	TOTAL DEBT SERVICE ALLOCATION				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				7,145,170.21

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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	418.5	52.97%	3,784,796.66	0.00	3,784,796.66
ROCKPORT	371.5	47.03%	3,360,373.55	0.00	3,360,373.55
TOTAL	790.0				7,145,170.21

	2008 STATE VALUATION	MILL EXPECTATION	TOWN CONTRIBUTION	OR TOWN ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
CAMDEN	815,613,110	6.690	5,456,451.71	3,784,796.66	3,784,796.66	52.97% 4.64M
ROCKPORT	653,684,900	6.690	4,373,151.98	3,360,373.55	3,360,373.55	47.03% 5.14M
TOTAL	1,469,298,010		9,829,603.69	7,145,170.21	7,145,170.21	100.00% 4.86M

E. TOTALS AND ADJUSTMENTS				TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			7,145,170.21	7,145,170.21	0.00
49B	ADJUSTMENT FOR 40% OF SPECIAL EDUCATION COSTS				465,482.69-	465,482.69
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			7,145,170.21	6,679,687.52	465,482.69
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					58,185.34
60	ADJUSTED STATE CONTRIBUTION					407,297.35
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 % = 94.30% STATE SHARE % = 5.70%
63	FYI: 100% E.P.S. TOTAL ALLOCATION			7,310,308.72		

F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN	TOTAL ALLOCATION	LOCAL CONTRIBUTION	PERCENT	MILLS
CAMDEN	3,784,796.66	3,538,230.48	52.97%	4.34
ROCKPORT	3,360,373.55	3,141,457.04	47.03%	4.81
TOTAL	7,145,170.21	6,679,687.52	100.00%	4.55

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	33,941.44	43,639.00	0.00	0.00
August	33,941.44	43,639.00	0.00	0.00
September	33,941.44	43,639.00	0.00	0.00
October	33,941.44	43,639.00	0.00	0.00
November	33,941.44	43,639.00	0.00	0.00
December	33,941.44	43,639.00	0.00	0.00
Janurary	33,941.44	43,639.00	0.00	0.00
February	33,941.44	20,364.87	0.00	0.00
March	33,941.44	20,364.87	0.00	0.00
April	33,941.44	20,364.87	0.00	0.00
May	33,941.44	20,364.87	0.00	0.00
June	33,941.51	20,364.87	0.00	0.00
Total	407,297.35	407,297.35	0.00	0.00