

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 28

2007-08

528 - 528

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2006)	553	299	852	0	852
10 ATTENDING PUPILS (OCTOBER 2006)	546	319	865	0	865
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2006	549.5	309.0	858.5 (100%)	0.0 (0%)	858.5

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	32.3 (17:1)	19.3 (16:1)	0.0 (15:1)	=	51.6	/	62.1	=	.83 X	2921,248	=	2424,636	0
B. GUIDANCE	1.6 (350:1)	0.9 (350:1)	0.0 (250:1)	=	2.5	/	2.9	=	.86 X	140,917	=	121,189	0
C. LIBRARIANS	0.7 (800:1)	0.4 (800:1)	0.0 (800:1)	=	1.1	/	2.0	=	.55 X	97,965	=	53,881	0
D. HEALTH	0.7 (800:1)	0.4 (800:1)	0.0 (800:1)	=	1.1	/	1.7	=	.65 X	78,834	=	51,242	0
E. EDUCATION TECHS	5.5 (100:1)	3.1 (100:1)	0.0 (250:1)	=	8.6	/	12.7	=	.68 X	209,670	=	142,576	0
F. LIBRARY TECHS	1.1 (500:1)	0.6 (500:1)	0.0 (500:1)	=	1.7	/	1.0	=	1.70 X	17,686	=	30,066	0
G. CLERICAL	2.7 (200:1)	1.5 (200:1)	0.0 (200:1)	=	4.2	/	3.9	=	1.08 X	102,169	=	110,343	0
H. SCHOOL ADMIN.	1.8 (305:1)	1.0 (305:1)	0.0 (315:1)	=	2.8	/	4.0	=	.70 X	272,154	=	190,508	0

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	33	33	28,331	0
B. Supplies and Equipment	311	430	266,994	0
C. Professional Development	52	52	44,642	0
D. Instructional Leadership Support	21	21	18,029	0
E. Co- and Extra-Curricular Student	30	102	25,755	0
F. System Administration/Support	359	356	308,202	0
G. Operations & Maintenance	956	1,136	820,726	0

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	503,680	0
B. Education & Library Technicians	36.00%	62,151	0
C. Clerical	29.00%	31,999	0
D. School Administrators	14.00%	26,671	0

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.00)	0	0
16 Adjustment for Title I Revenues	-152,900	0

17 TOTALS	5108,720	0
18 E.P.S. RATES	5,951	0

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S.A.D. 28

2007-08

528 - 528

A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2004	895.0	0.0	895.0		
	OCTOBER 2004	873.0	0.0	873.0		
	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		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	857.5 +	11.00	X	5,951.00	= 5,168,443.50
	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	0.000		X	5,951.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.250		X	5,951.00	= 1,487.75
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X X		
	K-8 DISADVANTAGED @ .1769	151.7	X .15	X	5,951.00	= 135,415.01
	9-12 DISADVANTAGED @ .1769	0.0	X .15	X	0.00	= 0.00
	K-8 LIMITED ENGLISH PROF.	4.0	X .500	X	5,951.00	= 11,902.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .500	X	0.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X X X X		
	K-8 STUDENT ASSESSMENT	857.5		X	40.00	= 34,300.00
	9-12 STUDENT ASSESSMENT	0.0		X	40.00	= 0.00
	K-8 TECHNOLOGY RESOURCES	857.5		X	87.00	= 74,602.50
	9-12 TECHNOLOGY RESOURCES	0.0		X	265.00	= 0.00
	K-2 PUPILS	261.0	X .10	X	5,951.00	= 155,321.10
ISOLATED SMALL SCHOOL ADJUSTMENT						
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
OPERATING ALLOCATION						5,581,471.86
OPERATING ALLOCATION WITH EPS TRANSITION AT 95.00 %						5,302,398.26
30	ADJUSTED TOTAL OPERATING ALLOCATION					5,302,398.26

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S.A.D. 28

2007-08

528 - 528

B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2005-06	225,753.00	X	102.90%	=	232,299.84
32	SPECIAL EDUCATION - EPS ALLOCATION					1,072,240.69
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2005-06	0.00	X	102.90%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					329,144.64
36	TRANSPORTATION (BUS PURCHASES) FOR 2006-07					52,489.66
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,686,174.83
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					6,988,573.09

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 2006-07				0.00
43A	APPROVED LEASE PURCHASES FOR 2006-07				0.00
44	INSURED VALUE FACTOR FOR 2005-06				0.00
47	TOTAL DEBT SERVICE ALLOCATION				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				6,988,573.09

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

						TOTAL ALLOCATION	LOCAL CONTRIBUTION		
	AVG. CAL. YEAR PUPILS		2006 STATE VALUATION X	MILL EXPECTATION =	LOCAL CONTRIBUTION	OR	TOTAL ALLOCATION		
CAMDEN	440.5	51.43%	710,236,710	7.44	5,284,161.12		3,594,223.14	3,594,223.14	51.43% 5.06M
ROCKPORT	416.0	48.57%	623,280,375	7.44	4,637,205.99		3,394,349.95	3,394,349.95	48.57% 5.45M
TOTAL	856.5		1,333,517,085		9,921,367.11		6,988,573.09	6,988,573.09	100.00% 5.24M

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S.A.D. 28

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528 - 528

E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	6,988,573.09	6,988,573.09	0.00
49B ADJUSTMENT FOR 84% OF SPECIAL EDUCATION COSTS		900,682.18-	900,682.18
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	6,988,573.09	6,087,890.91	900,682.18
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
57 LESS ADJUSTMENT FOR LAPTOP AGREEMENT			0.00
58F EPS TRANSITION ADJUSTMENT PER 20-A MRSA SECTION 15686			0.00
58G LIMITATION OF INCREASES ADJUSTMENT - 15%			0.00
59A MINIMUM TEACHER SALARY ADJUSTMENT			0.00
59B REGIONALIZATION AND EFFICIENCY ASSISTANCE			0.00
60 A D J U S T E D S T A T E C O N T R I B U T I O N			900,682.18
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 % = 87.11%	STATE SHARE % = 12.89%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	7,267,646.69		

F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN	MSE ADJ. LINE 49D	TOTAL ALLOCATION	LOCAL CONTRIBUTION	PERCENT	MILLS
CAMDEN		3,594,223.14	3,131,002.30	51.43%	4.41
ROCKPORT		3,394,349.95	2,956,888.61	48.57%	4.74
TOTAL		6,988,573.09	6,087,890.91	100.00%	4.57