

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 28

2005-06

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1. COMPUTATION OF E.P.S. RATES

|   | K-5   | 6-8   | K-8          | 9-12      | TOTAL |
|---|-------|-------|--------------|-----------|-------|
| 11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2004 | 582.0 | 303.0 | 885.0 (100%) | 0.0 ( 0%) | 885.0 |

| 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        | 34.2 (17:1) | 18.9 (16:1) | 0.0 (15:1)  | = | 53.1 /       | 64.8 =       | .82 X   | 2834,202 =       | 2324,046          | 0                |
| B. GUIDANCE        | 1.7 (350:1) | 0.9 (350:1) | 0.0 (250:1) | = | 2.6 /        | 3.5 =        | .74 X   | 153,699 =        | 113,737           | 0                |
| C. LIBRARIANS      | 0.7 (800:1) | 0.4 (800:1) | 0.0 (800:1) | = | 1.1 /        | 2.0 =        | .55 X   | 91,338 =         | 50,236            | 0                |
| D. HEALTH          | 0.7 (800:1) | 0.4 (800:1) | 0.0 (800:1) | = | 1.1 /        | 1.7 =        | .65 X   | 72,817 =         | 47,331            | 0                |
| E. EDUCATION TECHS | 5.8 (100:1) | 3.0 (100:1) | 0.0 (250:1) | = | 8.8 /        | 13.0 =       | .68 X   | 209,058 =        | 142,159           | 0                |
| F. LIBRARY TECHS   | 1.2 (500:1) | 0.6 (500:1) | 0.0 (500:1) | = | 1.8 /        | 0.5 =        | 3.60 X  | 9,200 =          | 33,120            | 0                |
| G. CLERICAL        | 2.9 (200:1) | 1.5 (200:1) | 0.0 (200:1) | = | 4.4 /        | 3.9 =        | 1.13 X  | 86,787 =         | 98,069            | 0                |
| H. SCHOOL ADMIN.   | 1.9 (305:1) | 1.0 (305:1) | 0.0 (315:1) | = | 2.9 /        | 4.0 =        | .73 X   | 247,316 =        | 180,541           | 0                |

| 13 Other Support Costs (Per Pupil)  | K-8 | 9-12  | Elementary | Secondary |
|-------------------------------------|-----|-------|------------|-----------|
| A. Substitute Teachers -1/2 Day     | 31  | 31    | 27,435     | 0         |
| B. Supplies and Equipment           | 295 | 408   | 261,075    | 0         |
| C. Professional Development         | 50  | 50    | 44,250     | 0         |
| D. Instructional Leadership Support | 20  | 20    | 17,700     | 0         |
| E. Co- and Extra-Curricular Student | 28  | 97    | 24,780     | 0         |
| F. System Administration/Support    | 341 | 338   | 301,785    | 0         |
| G. Operations & Maintenance         | 907 | 1,078 | 802,695    | 0         |

| 14 Salary Benefits                         | Percentage | Elementary | Secondary |
|--|------------|------------|-----------|
| A. Teachers, Guidance, Librarians & Health | 19.00%     | 481,717    | 0         |
| B. Education & Library Technicians         | 36.00%     | 63,100     | 0         |
| C. Clerical                                | 29.00%     | 28,440     | 0         |
| D. School Administrators                   | 14.00%     | 25,276     | 0         |

|  |          |   |
|--|----------|---|
| 15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.00) | 0        | 0 |
| 16 Adjustment for Title I Revenues   | -180,333 | 0 |

|                 |          |   |
|-----------------|----------|---|
| 17 TOTALS       | 4887,158 | 0 |
| 18 E.P.S. RATES | 5,522    | 0 |

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A. OPERATING COST ALLOCATIONS

| 19 | RESIDENT PUPILS                                     | K-8                      | 9-12                     | TOTAL  |                  |                |
|----|---|--------------------------|--------------------------|--------|------------------|----------------|
|    | APRIL 2002  | 863.0                    | 0.0                      | 863.0  |                  |                |
|    | OCTOBER 2002  | 850.0                    | 0.0                      | 850.0  |                  |                |
|    | APRIL 2003  | 863.0                    | 0.0                      | 863.0  |                  |                |
|    | OCTOBER 2003  | 890.0                    | 0.0                      | 890.0  |                  |                |
|    | APRIL 2004  | 895.0                    | 0.0                      | 895.0  |                  |                |
|    | OCTOBER 2004  | 873.0                    | 0.0                      | 873.0  |                  |                |
| 21 | BASIC COUNTS  | AVG. CAL.<br>YEAR PUPILS | DECLINING<br>ENROLL. ADJ | X<br>X | SAU<br>EPS RATES |                |
|    | K-8 PUPILS  | 884.0 +                  | 0.00                     | X      | 5,522.00         | = 4,881,448.00 |
|    | 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                            | 0.000                    |                          | X      | 5,522.00         | = 0.00         |
|    | 9-12 EQUIV. INSTR. PUPILS                           | 1.000                    |                          | X      | 5,522.00         | = 5,522.00     |
|    | WEIGHTED COUNTS                                     | PUPILS                   | WEIGHTS                  | X      |                  |                |
|    | K-8 DISADVANTAGED @ .1388                           | 122.7                    | X .15                    | X      | 5,522.00         | = 101,632.41   |
|    | 9-12 DISADVANTAGED @ .1388                          | 0.0                      | X .15                    | X      | 0.00             | = 0.00         |
|    | K-8 LIMITED ENGLISH PROF.                           | 2.0                      | X .500                   | X      | 5,522.00         | = 5,522.00     |
|    | 9-12 LIMITED ENGLISH PROF.                          | 0.0                      | X .500                   | X      | 0.00             | = 0.00         |
|    | TARGETED FUNDS                                      | PUPILS                   | WEIGHTS                  | X      |                  |                |
|    | K-8 STUDENT ASSESSMENT                              | 884.0                    |                          | X      | 100.00           | = 88,400.00    |
|    | 9-12 STUDENT ASSESSMENT                             | 0.0                      |                          | X      | 100.00           | = 0.00         |
|    | K-8 TECHNOLOGY RESOURCES                            | 884.0                    |                          | X      | 83.00            | = 73,372.00    |
|    | 9-12 TECHNOLOGY RESOURCES                           | 0.0                      |                          | X      | 252.00           | = 0.00         |
|    | K-2 PUPILS  | 268.5                    | X .10                    | X      | 5,522.00         | = 148,265.70   |
|    | ISOLATED SMALL SCHOOL ADJUSTMENT                    |                          |                          |        |                  |                |
|    | K-8 SMALL SCHOOL ADJUSTMENT                         |                          |                          |        |                  | = 0.00         |
|    | 9-12 SMALL SCHOOL ADJUSTMENT                        |                          |                          |        |                  | = 0.00         |
|    | OPERATING ALLOCATION                                |                          |                          |        |                  | 5,304,162.11   |
|    | OPERATING ALLOCATION WITH EPS TRANSITION AT 84.00 % |                          |                          |        |                  | 4,455,496.17   |
| 30 | ADJUSTED TOTAL OPERATING ALLOCATION                 |                          |                          |        |                  | 4,455,496.17   |

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B. OTHER SUBSIDIZABLE COSTS

|    |  |            |   |         |   |              |
|----|--|------------|---|---------|---|--------------|
| 31 | GIFTED & TALENTED EXPENDITURES FOR 2003-04                                     | 233,154.00 | X | 101.80% | = | 237,350.77   |
| 32 | SPECIAL EDUCATION - EPS ALLOCATION   |            |   |         |   | 880,071.62   |
| 34 | VOCATIONAL EDUCATION EXPENDITURES FOR 2003-04                                  | 0.00       | X | 101.80% | = | 0.00         |
| 35 | TRANSPORTATION - EPS ALLOCATION  |            |   |         |   | 262,842.77   |
| 36 | TRANSPORTATION (BUS PURCHASES) FOR 2004-05                                     |            |   |         |   | 35,256.94    |
| 39 | TOTAL OTHER SUBSIDIZABLE COSTS   |            |   |         |   | 1,415,522.10 |
| 40 | TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39) |            |   |         |   | 5,871,018.27 |

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 2004-05                       |                 |           |          | 0.00         |
| 43A | APPROVED LEASE PURCHASES FOR 2004-05              |                 |           |          | 0.00         |
| 44  | INSURED VALUE FACTOR FOR 2003-04                  |                 |           |          | 0.00         |
| 47  | TOTAL DEBT SERVICE ALLOCATION                     |                 |           |          | 0.00         |
| 48  | TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47) |                 |           |          | 5,871,018.27 |

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

|          |                       |                        |                  |   |                    | TOTAL ALLOCATION | LOCAL CONTRIBUTION |         |       |
|----------|-----------------------|------------------------|------------------|---|--------------------|------------------|--------------------|---------|-------|
|          | AVG. CAL. YEAR PUPILS | 2004 STATE VALUATION X | MILL EXPECTATION | = | LOCAL CONTRIBUTION | OR               | TOTAL ALLOCATION   |         |       |
| CAMDEN   | 489.0                 | 55.32% 606,596,710     | 8.26             |   | 5,010,488.82       |                  | 3,247,847.31       | 55.32%  | 5.35M |
| ROCKPORT | 395.0                 | 44.68% 412,987,365     | 8.26             |   | 3,411,275.63       |                  | 2,623,170.96       | 44.68%  | 6.35M |
| TOTAL    | 884.0                 | 1,019,584,075          |                  |   | 8,421,764.45       |                  | 5,871,018.27       | 100.00% | 5.76M |

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| E. TOTALS AND ADJUSTMENTS   | TOTAL<br>ALLOCATION     | LOCAL<br>CONTRIBUTION | STATE<br>CONTRIBUTION  |
|---|-------------------------|-----------------------|------------------------|
| -----   |                         |                       |                        |
| 49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS                              | 5,871,018.27            | 5,871,018.27          | 0.00                   |
| 49B ADJUSTMENT FOR 84% OF SPECIAL EDUCATION COSTS                               |                         | 739,260.16-           | 739,260.16             |
| 50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS                           | 5,871,018.27            | 5,131,758.11          | 739,260.16             |
| 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                   |
| 58A TRANSITION ADJUSTMENT   |                         |                       | 0.00                   |
| 58B TRANSITION ADJUSTMENT (ENROLLMENT LESS 1,000)                               |                         |                       | 0.00                   |
| 58C TRANSITION ADJUSTMENT (ENROLLMENT 1,000 OR MORE)                            |                         |                       | 0.00                   |
| 58D TRANSITION ADJUSTMENT (SMALL ADMINISTRATIVE UNIT)                           |                         |                       | 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                            |                         |                       | 739,260.16             |
| 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 % = 87.41%  |                       | STATE SHARE % = 12.59% |
| 63 FYI: 100% E.P.S. TOTAL ALLOCATION  | 6,719,684.21            |                       |                        |

| F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN | MSE ADJ.<br>LINE 49D | TOTAL<br>ALLOCATION | LOCAL<br>CONTRIBUTION | PERCENT | MILLS |
|---|----------------------|---------------------|-----------------------|---------|-------|
| -----                                   |                      |                     |                       |         |       |
| CAMDEN                                  |                      | 3,247,847.31        | 2,838,888.59          | 55.32%  | 4.68  |
| ROCKPORT                                |                      | 2,623,170.96        | 2,292,869.52          | 44.68%  | 5.55  |
| TOTAL                                   |                      | 5,871,018.27        | 5,131,758.11          | 100.00% | 5.03  |