General Purpose Aid for Local Schools	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
Minimum Special Education Allocations	**$14,163,036**	**$13,854,832**	**$18,175,383**	**$8,310,731**	**$8,253,662**	**$7,204,520**	**$6,785,054**	**$8,034,904**	**$9,322,236**	**$8,323,796**
Percentage	**84%**	**84%**	**84%**	**45%**	**40%**	**35%**	**30%**	**30%**	**35%**	**30%**
Number of SAUs receiving adjustment	64	54	60	62	45	44	64	62	68	73
Adjustment for % of Special Education Costs	$14,163,036	$13,854,832	$17,959,119	$7,981,996	$6,786,977	$5,499,035	$5,794,698	$6,943,933	$8,472,818	$7,952,887
Mininum Special Education for Towns in a SAD/RSU	$0	$0	$216,264	$328,735	$1,466,685	$1,705,485	$990,356	$1,090,971	$849,418	$370,909

§15689. ADJUSTMENTS TO STATE SHARE OF TOTAL ALLOCATION

Beginning July 1, 2005, adjustments to the state share of the total allocation must be made as set out in this section. [2003, c. 712, §17 (NEW).]

1. **Minimum state allocation.** Each school administrative unit must be guaranteed a minimum state share of its total allocation that is an amount equal to the greater of the following:

A. The sum of the following calculations:

(1) Multiplying 5% of each school administrative unit's essential programs and services per-pupil elementary rate by the average number of resident kindergarten to grade 8 pupils as determined under section 15674, subsection 1, paragraph C, subparagraph (1); and

(2) Multiplying 5% of each school administrative unit's essential programs and services per-pupil secondary rate by the average number of resident grade 9 to grade 12 pupils as determined under section 15674, subsection 1, paragraph C, subparagraph (1).

The 5% factor in subparagraphs (1) and (2) must be replaced by: 4% for the 2009-10 funding year including funds provided under Title XIV of the State Fiscal Stabilization Fund of the American Recovery and Reinvestment Act of 2009; 3% for the 2010-11 funding year including funds provided under Title XIV of the State Fiscal Stabilization Fund of the American Recovery and Reinvestment Act of 2009; 3% for the 2011-12 funding year; and 3% for the 2012-13 funding year and subsequent years; and [2013, c. 1, Pt. C, §4 (AMD).]

B. The school administrative unit's special education costs as calculated pursuant to section 15681-A, subsection 2 multiplied by the following transition percentages:

(1) In fiscal year 2005-06, 84%;

(2) In fiscal year 2006-07, 84%;

(3) In fiscal year 2007-08, 84%;

(4) In fiscal year 2008-09, 45%;

(5) In fiscal year 2009-10, 40% including funds provided under Title XIV of the State Fiscal Stabilization Fund of the American Recovery and Reinvestment Act of 2009;

(6) In fiscal year 2010-11, 35% including funds provided under Title XIV of the State Fiscal Stabilization Fund of the American Recovery and Reinvestment Act of 2009;

(7) In fiscal year 2011-12, 30%;

(8) In fiscal year 2012-13, 30%;

(9) In fiscal year 2013-14, 35%; and

(10) In fiscal year 2014-15 and succeeding years, 30%. [2013, c. 368, Pt. C, §13 (AMD).]

These funds must be an adjustment to the school administrative unit's state and local allocation after the state and local allocation has been adjusted for debt service pursuant to subsection 2. Beginning July 1, 2007, these funds must be an adjustment to the school administrative unit's state and local allocation in addition to the state and local allocation that has been adjusted for debt service pursuant to subsection 2.

[2013, c. 368, Pt. C, §13 (AMD) .]

Section 5. Sub-section 6.
Special education allocation for minimum subsidy receivers

(F)

ED 279

STATE OF MAINE DEPARTMENT OF EDUCATION
AUGUSTA 04333

STATE CALCULATION FOR FUNDING PUBLIC EDUCATION (PreK-12) REPORT

ORG ID : 1222 | **RSU 28/MSAD 28** | **2014 - 2015**

Section : 1

Section 1: Computation of EPS Rates

A) Attending Counts:

	PreK-5		6-8		PreK-8		9-12		Total
1) Attending Pupils (April 2013)	452.0	+	284.0	=	736.0	+	0.0	=	736.0
2) Attending Pupils (October 2013)	460.0	+	290.0	=	750.0	+	0.0	=	750.0
3) Average Pupils Calendar Year Average	456.0	+	287.0		743.0	+	0.0		743.0
					100 %		0 %		100%

B) Staff Positions

	PreK-5 EPS FTE	Student to Staff		6-8 EPS FTE	Student to Staff		9-12 EPS FTE	Student to Staff		EPS FTE Total		Actual FTE Total		% Of EPS		SAU Data in EPS Matrix		Adjusted EPS Salary		Elementary Salary	Secondary Salary
1) Teachers	26.8	(17:1)	+	17.9	(16:1)	+	0.0	(15:1)	=	44.7	÷	56.0	=	0.80	x	2,908,024	=	2,326,419	=	2,326,419	0
2) Guidance	1.4	(315:1)	+	0.9	(315:1)	+	0.0	(225:1)	=	2.3	÷	2.0	=	1.15	x	117,526	=	135,155	=	135,155	0
3) Librarians	0.6	(720:1)	+	0.4	(720:1)	+	0.0	(720:1)	=	1.0	÷	2.0	=	0.50	x	120,506	=	60,253	=	60,253	0
4) Health	0.6	(720:1)	+	0.4	(720:1)	+	0.0	(720:1)	=	1.0	÷	2.0	=	0.50	x	102,096	=	51,048	=	51,048	0
5) Education Techs	5.1	(90:1)	+	3.2	(90:1)	+	0.0	(225:1)	=	8.3	÷	9.5	=	0.87	x	187,168	=	162,836	=	162,836	0
6) Library Techs	1.0	(450:1)	+	0.6	(450:1)	+	0.0	(450:1)	=	1.6	÷	0.0	=	1.60	x	0	=	23,498	=	23,498	0
7) Clerical	2.5	(180:1)	+	1.6	(180:1)	+	0.0	(180:1)	=	4.1	÷	1.9	=	2.16	x	58,205	=	125,723	=	125,723	0
8) School Admin.	1.7	(275:1)	+	1.0	(275:1)	+	0.0	(284:1)	=	2.7	÷	4.0	=	0.68	x	311,336	=	211,708	=	211,708	0

C) Computation of Benefits:

	Percentage		Elementary Salary		Secondary Salary		Elementary Benefits	Secondary Benefits
1) Teachers, Guidance, Librarians & Health	19.00%	X	2,572,875	=	0	=	488,846	0
2) Education & Library Technicians	36.00%	X	186,334	=	0	=	67,080	0
3) Clerical	29.00%	X	125,723	=	0	=	36,460	0
4) School Administrators	14.00%	X	211,708	=	0	=	29,639	0

D) Other Support Per-Pupil Costs:

	PreK-8	9-12		Elementary Students		Secondary Students		Elementary Support	Secondary Support
1) Substitute Teachers (1/2 Day)	39	39	X	743.0	=	0.0	=	28,977	0
2) Supplies and Equipment	355	490	X	743.0	=	0.0	=	263,765	0
3) Professional Development	61	61	X	743.0	=	0.0	=	45,323	0
4) Instructional Leadership Support	25	25	X	743.0	=	0.0	=	18,575	0
5) Co- and Extra-Curricular Student	36	117	X	743.0	=	0.0	=	26,748	0
6) System Administration/Support	225	225	X	743.0	=	0.0	=	167,175	0
7) Operations & Maintenance	1039	1235	X	743.0	=	0.0	=	771,977	0

E) Other Adjustments:

1) Regional Adjustment for Staff & Substitute Salaries	Regional Index = 1	0	0
2) Adjustment for Title I Revenues		-78,323	0
Section 1: Totals		**4,962,882**	**0**
Divided by Attending Pupils:	÷	743.0	0.0
Calculated EPS Rates Per Pupil:	=	6,680	0

Preliminary Enacted – Adjustments will be made to these printouts throughout FY 15

ED 279

STATE OF MAINE DEPARTMENT OF EDUCATION
AUGUSTA 04333

STATE CALCULATION FOR FUNDING PUBLIC EDUCATION (PreK-12) REPORT

ORG ID : 1222 | RSU 28/MSAD 28 | 2014 - 2015

Section : 2

Section 2: Operating Cost Allocations

A) Subsidizable Pupils (Includes Suprintendent Transfers)

		PreK-8		9-12		Total
1)	April 2011	731.0	+	0.0	=	731.0
2)	October 2011	712.0	+	0.0	=	712.0
3)	April 2012	711.0	+	0.0	=	711.0
4)	October 2012	725.0	+	0.0	=	725.0
5)	April 2013	728.0	+	0.0	=	728.0
6)	October 2013	742.0	+	0.0	=	742.0

B) Basic Counts		**Ave.Calendar Year Pupils**		**Declining Enrollment**		**SAU EPS Rates from Page 1**		**Basic Cost Allocations**
1)	PreK-8 Pupils	735.0	+	0.00	X	6,680	=	4,909,800.00
2)	9-12 Pupils	0.0	+	0.00	X	0	=	0.00
3)	Adult Education Courses at .1	0.0			X	0	=	0.00
4)	PreK-8 Equiv. Instruction Pupils	0.375			X	6,680	=	2,505.00
5)	9-12 Equiv. Instruction Pupils	0.000			X	0	=	0.00

C) Weighted Counts			**Pupils**		**EPS Weights**		**SAU EPS Rates from Page 1**		**Weighted Cost Allocations**
1)	PreK-8 Disadvantaged @	0.2803	206.0	X	0.15	X	6,680	=	206,412.00
2)	9-12 Disadvantaged @	0.2803	0.0	X	0.15	X	0	=	0.00
3)	PreK-8 Limited English Prof.		10.0	X	0.700	X	6,680	=	46,760.00
4)	9-12 Limited English Prof.		0.0	X	0.700	X	0	=	0.00

D) Targeted Funds		**Pupils**		**EPS Weights**		**EPS Targeted Amount**		**Targeted Cost Allocations**
1)	PreK-8 Student Assessment	735.0			X	45.00	=	33,075.00
2)	9-12 Student Assessment	0.0			X	45.00	=	0.00
3)	PreK-8 Technology Resources	735.0			X	100.00	=	73,500.00
4)	9-12 Technology Resources	0.0			X	303.00	=	0.00
5)	PreK-2 Pupils	213.5	X	0.10	X	6,680	=	142,618.00

E) Isolated Small School Adjustment			
1)	PreK-8 Small School Adjustment	=	0.00
2)	9-12 Small School Adjustment	=	0.00

Section 2: Operating Allocation Totals		=	5,414,670.00
	Percentage of EPS Transition Amount:	X	97.00%
	Adjusted Total Operating Allocation Amount:	=	5,252,229.90

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ED 279

STATE OF MAINE DEPARTMENT OF EDUCATION
AUGUSTA 04333

STATE CALCULATION FOR FUNDING PUBLIC EDUCATION (PreK-12) REPORT

ORG ID : 1222 | RSU 28/MSAD 28 | 2014 - 2015

Section : 3

Section 3: Other Allocations

A) Other Subsidizable Costs

		Base Year Expenditure		Inflation Adjustment		
1)	Gifted & Talented Expenditures from 2012 - 2013	242,390.00	X	101.50%	=	246,025.85
2)	Career & Technical Education Expenditures from 2012 - 2013	0.00	X	101.50%	=	0.00
3)	Special Education - EPS Allocation		X		=	1,516,716.63
4)	Transportation Operating - EPS Allocation		X		=	340,002.03
5)	Approved Bus Payments for 2013 - 2014		X		=	111,445.14
				Total Other Subsidizable Costs	=	2,214,189.65

B) Teacher Retirement Amount (Normalized Cost)

140,419.66

Total Adjusted Operating Allocation (Page2) *plus* Total other Subsidizable Costs *plus* Teacher Retirement = **7,606,839.21**

C) Debt Service Allocations

	Town / District	Payment Date	Name of Project	Principal	Interest	Total
1)						
2)	**Total Debt Service Principal & Interest Payments**					
3)	Approved Lease for 2013 - 14		RSU 28/MSAD 28			0.00
4)	Approved Lease Purchase for 2013 - 14 for		RSU 28/MSAD 28			0.00

Total Debt Service Allocation = **0.00**

SEction 3 : Total Combined Allocations (Page 2 Adjusted Total *plus* Other Subsidizable *plus* Debt Service) = **7,606,839.21**

Preliminary Enacted – Adjustments will be made to these printouts throughout FY 15

ED 279

STATE OF MAINE DE[illegible]MENT OF EDUCATION
AUGUSTA 04333

STATE CALCULATION FOR FUNDING PUBLIC EDUCATION (PreK-12) REPORT

ORG ID : 1222 | RSU 28/MSAD 28 | 2014 - 2015

Section : 4

Section 4 : Calculation of Required Local Contribution - Mill Expectation

A) Subsidizable Pupils (Excludes Superintendent Transfers for SADs, RSUs & CSDs) by Member Municipality

Member Municipality	Average Calendar Year Subsidizable Pupils	Percantage of Total Pupils	Oper., Othr Sub, & Tchr. Ret. Allocation Distribution		Municipal Debt Allocation Distribution		Total Municipal Alllocation Distribution as a Percentage of Pupils
Camden	395.0	54.33%	4,132,795.74	+	0.00	=	4,132,795.74
Rockport	332.0	45.67%	3,474,043.47	+	0.00	=	3,474,043.47
Total	**727.0**	**100.00%**	**7,606,839.21**		**0.00**		**7,606,839.21**

B) State Valuation by Member Municipality

Member Municipality	2012 - 2013 Average State Valuation	Mill Expectation	Total Municipal Allocation Distribution per Valuation x Mill Expectation
Camden	796,947,315	8.10	6,455,273.25
Rockport	604,585,350	8.10	4,897,141.34
Total	**1,401,532,665**		**11,352,414.59**

C) Required Local Contribution = the lesser of the previous two calculations :

Member Municipality	Total Allocation by Municipality		Required Local Contribution by Municipality	Calculated Mill Rate	State Contribution by Municipality (Prior to adjustments)
Camden	4,132,795.74	-	4,132,795.74	5.19	0.00
Rockport	3,474,043.47	-	3,474,043.47	5.75	0.00
Total	**7,606,839.21**	-	**7,606,839.21**		**0.00**

Preliminary Enacted – Adjustments will be made to these printouts throughout FY 15

ED 279

STATE OF MAINE DE TMENT OF EDUCATION
AUGUSTA 04333

STATE CALCULATION FOR FUNDING PUBLIC EDUCATION (PreK-12) REPORT

ORG ID : 1222 | RSU 28/MSAD 28 | 2014 - 2015

Section : 5

Section 5: Totals and Adjustments

	Total Allocation	Local Contribution	State Contribution
A) Total Allocation, Local Contribution, and State Contribution	7,606,839.21	7,606,839.21	0.00
2) Adjustment for 30 % of Special Education costs		-455,014.99	455,014.99
Totals after adjustment to Local and State Contributions	**7,606,839.21**	**7,151,824.22**	**455,014.99**
B) Other Adjustments to State Contribution			
1) Plus Audit Adjustments			0.00
2) Less Audit Adjustments			0.00
3) Less Adjustment for Unappropriated Local Contribution			0.00
4) Less Adjustment for Unallocated Balance in Excess of 3%			0.00
5) Plus Long-Term Drug Treatment Centers Adjustment			0.00
6) Regionalization and efficiency assistance			0.00
7) Bus Refurbishing Adjustment			0.00
8) Less MaineCare Seed - Private			0.00
9) Less MaineCare Seed - Public			0.00
Adjusted State Contribution	**7,606,839.21**	**7,151,824.22**	**455,014.99**

Local and State Percentages Prior to Adjustments : Local Share % = 100.00 % State Share % = 0.00 %

Local and State Percentages After Adjustments : Local Share % = 94.02 % State Share % = 5.98 %

FYI : 100% EPS Allocation 7,769,279.31

F. Adjusted Local Contribution by Town

***** WARRANT ARTICLE *****

Member Municipality	Total Allocation Adjustment	Local Contribution Adjustment	Percentage	Mill Rate
Camden	4,132,795.74	3,885,586.10	54.33%	4.88
Rockport	3,474,043.47	3,266,238.12	45.67%	5.40
TOTAL	**7,606,839.21**	**7,151,824.22**	**100.00%**	

Preliminary Enacted – Adjustments will be made to these printouts throughout FY 15