



7 Lions Lane
Camden, Maine 04843
(207) 236-3358 • FAX (207) 236-7810

Patricia Hopkins, Superintendent
Michael Weatherwax, Assistant Superintendent

July 14, 2005

Mrs. Roberta Smith
Camden Town Manager
P.O. Box 1207
Camden, ME 04843

Mr. Robert Peabody
Rockport Town Manager
P.O. BOX 10
Rockport, ME 04856

Dear Roberta and Bob:

With the upcoming discussion on the MSAD #28 school subsidy cost sharing calculation between the Towns of Camden and Rockport occurring soon, I thought it might be helpful to all of us if I were to write down the chronology of events so they may serve as talking points.

Last summer as we were transitioning between business managers and preparing to institute the new State approved Essential Programs and Services (EPS), an error in the way the district had been assessing subsidy between the towns was uncovered. We found that the district had been assessing Camden a constant 59% and Rockport a constant 41% annually instead of using a fluctuating percentage based on valuations and had been doing so for a number of years. In fact, upon my arrival as Assistant Superintendent six years ago, I was informed that this was the correct way to assess the towns.

Once we learned of the problem, I contacted an attorney to determine how best to proceed while the business manager(s) began researching the scope of the problem. We had some issues creating the spreadsheet we provided you because of the difficulty in locating past State subsidy sheets. The transition to a new business manager also slowed the process as he had much on his plate to learn during the first few months after his hire.

When things settled down in my office and our spreadsheet was complete, I officially shared the information with the School Board Finance Committee and the entire School Board. As we reviewed the information, the School Board and I unanimously agreed that both towns needed to be notified of the situation, even though technically, we were not legally obligated to do so. According to our attorney, who outlined various options for the School Board, he informed us that one option included "the obligation to allocate future appropriations in accordance with Maine's education statutes, and, therefore, an option for the District is to confirm the allocation method selected by the District and ensure that future warrants are consistent with the appropriate method" without needing to take any additional action.

Immediately following that discussion, I arranged to meet with both of you on January 28, 2005, to alert you to the problem. During that meeting, I attempted to explain the situation as best I could, but unfortunately, I was unable to answer all of your questions. You asked me to go back and do more research in another attempt to find answers to how the situation occurred, which I did.

Following our meeting, I contacted a previous superintendent, Tom Marx, and former business manager, Pat Duncan, to see whether they could shed any light on the situation and to help determine whether the percentages were specified in the original MSAD #28 charter. According to both of them, the subsidy should have been calculated based on valuation and not on a constant percentage. However, discrepancies do exist dating back to at least 1989, so I cannot explain why errors existed in the 1990's if the cost sharing was based on valuation. Nor can I explain how the district went from believing that subsidy should be calculated using valuation to using a constant percentage.

On March 31, 2005, I emailed you a summary of my additional research and mailed to you a copy of our attorney's recommendations on how to proceed as you requested.

So how did this all come about? I am not absolutely certain. In reviewing the spreadsheet we provided, you will see that there have been discrepancies dating back a number of years. Our spreadsheet goes back only as far as 1989 because we are unable to locate previous state subsidy sheets. Were we to go back further, I don't know what we would find. There is the possibility that in the end the difference between the towns would balance itself out, or not.

I find this situation as unsettling as you do and wish I could better explain how this came to be. Unfortunately, I also find myself in the precarious position of being the superintendent when the problem was uncovered. I can assure you that MSAD #28 used the correct method to assess Camden and Rockport for the 2005-2006 budget. The new EPS model specifically outlines how towns are to be assessed, so this type of problem should not occur again.

On behalf of the district, I apologize for the problem this situation has created. The School Board is sensitive to the predicament in which this places both towns, but hopes that Camden and Rockport will accept the recommendation to move on from here and to make sure the subsidy is calculated correctly in the future.

As I stated before, I will make myself available to meet with you or your selectboards to discuss this further.

Sincerely,



Patricia Hopkins
Superintendent of Schools

Cc: Lynn Johnson, MSAD #28 School Board Chair

Jensen Baird
Gardner & Henry

ATTORNEYS AT LAW
TEN FREE STREET
P.O. BOX 4510
PORTLAND, MAINE 04112-4510
(207) 775-7271

www.jbgh.com

Nicholas S. Nadzo
e-mail: nnadzo@jbgh.com

TELEPHONE #(207) 775-7271
TELECOPIER #(207) 775-7935

MEMORANDUM

TO: Pat Hopkins
FROM: Nick Nadzo
RE: SAD 28
DATE: August 24, 2004

As requested, we have reviewed the issues related to the allocation of appropriations to the two members of SAD 28, Camden and Rockport (the "District").

Maine's education statutes, at 20-A § 1301(1), provide that SAD expenses will be shared under a property valuation method, averaged over the previous two years, unless an alternate plan is adopted. To our knowledge, no alternate plan has been adopted by the District. The statutes further provide for approval of the budget by district referendum or town referendum, and, upon approval of the budget, issuance of warrants by the district to the town assessors of each member town. In turn, the municipal assessors commit the assessment to the town tax collectors, who have the authority and power to collect the district's taxes identical to the tax collectors' authority to collect state, county and municipal taxes. Finally, the SAD notifies the member municipalities of the monthly installments payable by the municipal treasurer.

We understand that, since at least FY 1999, the allocation of District expenses has been made on the basis of 59% to Camden and 41% to Rockport, even though each year the percentage of property valuation changed (e.g. for FY '05, Camden was 60.37% and Rockport was 39.63% pursuant to the property valuation method). The net result of the cumulative allocations over the 7 years is that Camden paid \$30,085,849, which was \$233,052 more than its share under the property valuation method.

The District's FY '05 budget, including the specific amount of the Town's share, was approved by referendum in Camden and Rockport, and warrants in conformance with the

votes were issued to the assessors of each town. Presumably, the assessors have committed the assessments.

Issues include:

- 1) Maine education statutes, Title 20-A, do not seem to have any abatement process for SAD assessments.
- 2) The Maine Tort Claims Act (adopted in 1977) provides for immunity for legislative acts. The warrant votes by the towns would presumably qualify as legislative acts.
- 3) In a Maine case decided in 1835, the Court ruled that a Town cannot be sued for an improper act of a school district. The court further noted that the school district is a quasi corporation with limited power, and therefore is not liable for an unlawful or unauthorized act. Thus, under this rather archaic decision, residents of Camden and Rockport presumably would not be able to sue the Towns or the District for the possible misallocation.
- 4) In the case of errors in municipal assessments, Maine's municipal statutes provide for abatement by assessors on their own or on written application within 185 days from commitment, or by the municipal officers within three years from commitment. Since the warrant was issued by the District to the assessor, presumably the assessor could make the abatement, but the municipality may not be able to issue an abatement since the warrant sought approval of the District's budget pursuant to Maine's education statutes. In fact, if the municipal treasurer fails to pay any installment of the assessed tax, the District can sue the Town in Superior Court, which can order that the tax be paid from funds due to the Town from the State and, if necessary, can order an attachment against the Town's bank accounts and seizure of Town property. Therefore, municipal abatements, if available, would only affect assessments for this year, if exercised by the assessors, or for the previous three years, if exercised by the municipal officers.
- 5) In a case decided in 1979, the Town of Stonington sued the Town of Deer Isle seeking an order to enjoin the enforcement of a cost-sharing arrangement approved by the two member towns of the CSD and to require Deer Isle to reimburse Stonington for excess costs allegedly charged to Stonington during the preceding six years. The Court ruled that the cost-sharing arrangement was constitutional and entered judgment in favor of Deer Isle.

- 6) In the absence of statutory procedures for the District to abate, correct or otherwise modify prior assessments, any dispute regarding allocations would have to be handled at the municipal level.

Possible options include:

- 1) The District is obligated to allocate future appropriations in accordance with Maine's education statutes, and, therefore, an option for the District is to confirm the allocation method selected by the District and ensure that future warrants are consistent with the appropriate method.
- 2) In order to correct any misallocation for the current fiscal year, the District could voluntarily amend its budget and provide for another budget referendum in each town.
- 3) For this and previous fiscal years, the District could voluntarily spread out the difference over a specific number of years by adopting budgets, beginning in FY '06, providing a credit to Camden. Such a budget would have to comply with the budget preparation provisions of 20-A §1302(1).

Total Allocations for Camden and Rockport

2004-2005									
	<u>Town</u>	<u>Local</u>	<u>Total Allocations</u>	<u>Correct</u>	<u>Camden</u> <u>Incorrect</u>	<u>Diff</u>	<u>Correct</u>	<u>Rockport</u> <u>Incorrect</u>	<u>Diff</u>
	<u>Valuation</u>	<u>Share</u>	<u>Found Alloc</u>						
Camden	560,309,610	60.37%	Debt Service	3,153,329	3,277,419	75,901	2,201,628	2,277,529	(75,901)
Rockport	367,872,300	49.63%	Add Local	1,123,572	1,489,087	34,485	1,000,304	1,034,789	(34,485)
	928,181,910	100.00%	Total	4,276,892	4,766,506	110,386	3,201,932	3,312,318	(110,386)
2003-2004									
	<u>Valuation</u>	<u>Share</u>	<u>Found Alloc</u>	<u>Correct</u>	<u>Camden</u> <u>Incorrect</u>	<u>Diff</u>	<u>Correct</u>	<u>Rockport</u> <u>Incorrect</u>	<u>Diff</u>
Camden	459,137,280	59.07%	Debt Service	3,102,301	3,098,661	3,641	2,149,666	2,153,307	(3,641)
Rockport	318,148,110	40.93%	Add Local	1,132,721	1,331,159	1,564	923,479	925,043	(1,564)
	777,285,390	100.00%	Total	4,235,025	4,429,820	5,206	3,073,144	3,078,350	(5,206)
2002-2003									
	<u>Valuation</u>	<u>Share</u>	<u>Found Alloc</u>	<u>Correct</u>	<u>Camden</u> <u>Incorrect</u>	<u>Diff</u>	<u>Correct</u>	<u>Rockport</u> <u>Incorrect</u>	<u>Diff</u>
Camden	389,825,790	56.15%	Debt Service	2,861,137	3,006,103	(144,966)	2,233,953	2,088,987	144,966
Rockport	304,372,845	43.85%	Add Local	1,193,099	1,253,550	(60,451)	931,562	871,111	60,451
	694,198,635	100.00%	Total	4,054,235	4,259,653	(205,417)	3,165,515	2,960,098	205,417
2001-2002									
	<u>Valuation</u>	<u>Share</u>	<u>Found Alloc</u>	<u>Correct</u>	<u>Camden</u> <u>Incorrect</u>	<u>Diff</u>	<u>Correct</u>	<u>Rockport</u> <u>Incorrect</u>	<u>Diff</u>
Camden	376,151,365	57.90%	Debt Service	2,823,797	2,877,331	(53,534)	2,053,036	1,999,502	53,534
Rockport	273,480,090	42.10%	Add Local	1,180,164	1,201,947	(21,783)	858,035	836,252	21,783
	649,631,455	100.00%	Total	4,002,721	4,098,394	(75,673)	2,924,711	2,849,038	75,673
2000-2001									
	<u>Valuation</u>	<u>Share</u>	<u>Found Alloc</u>	<u>Correct</u>	<u>Camden</u> <u>Incorrect</u>	<u>Diff</u>	<u>Correct</u>	<u>Rockport</u> <u>Incorrect</u>	<u>Diff</u>
Camden	365,315,940	58.55%	Debt Service	2,563,656	2,583,457	(19,801)	1,815,085	1,795,284	19,801
Rockport	258,645,965	41.45%	Add Local	79,625	80,240	(615)	56,375	55,760	615
	623,961,905	100.00%	Total	3,692,250	3,720,868	(28,518)	2,614,207	2,585,689	28,518
1999-2000									
	<u>Valuation</u>	<u>Share</u>	<u>Found Alloc</u>	<u>Correct</u>	<u>Camden</u> <u>Incorrect</u>	<u>Diff</u>	<u>Correct</u>	<u>Rockport</u> <u>Incorrect</u>	<u>Diff</u>
Camden	356,400,878	59.06%	Debt Service	2,139,115	2,238,837	278	1,552,311	1,552,589	(278)
Rockport	247,081,890	40.94%	Add Local	96,943	96,931	12	67,207	67,219	(12)
	603,482,768	100.00%	Total	3,453,871	3,453,445	429	2,394,466	2,394,895	(429)
1998-1999									
	<u>Valuation</u>	<u>Share</u>	<u>Found Alloc</u>	<u>Correct</u>	<u>Camden</u> <u>Incorrect</u>	<u>Diff</u>	<u>Correct</u>	<u>Rockport</u> <u>Incorrect</u>	<u>Diff</u>
Camden	524,725,000	60.40%	Debt Service	3,333,477	3,333,285	192	2,185,207	2,185,399	(192)
Rockport	343,975,000	39.60%	Add Local	103,411	103,405	6	67,789	67,795	(6)
	868,700,000	100.00%	Total	3,820,573	3,820,473	105	2,394,466	2,394,895	(429)
1997-1998									
	<u>Valuation</u>	<u>Share</u>	<u>Found Alloc</u>	<u>Correct</u>	<u>Camden</u> <u>Incorrect</u>	<u>Diff</u>	<u>Correct</u>	<u>Rockport</u> <u>Incorrect</u>	<u>Diff</u>
Camden	498,730,000	60.22%	Debt Service	3,352,843	3,252,593	248	2,148,343	2,148,591	(248)
Rockport	329,400,000	39.78%	Add Local	121,413	121,405	9	80,188	80,198	(9)
	828,150,000	100.00%	Total	3,807,836	3,807,836	0	1,116,828	1,116,957	(129)
				5,065,261	5,064,877	387	3,345,359	3,345,746	(387)

1996-1997										
	Town	Local	Total Allocations	Correct	Camden Incorrect	Diff	Correct	Rockport Incorrect	Diff	
	Valuation	Share	Found Alloc							
Camden	475,725,000	59.20%	Debt Service	5,389,642	3,190,626	-3,190,668	(42)	2,199,015	2,198,974	42
Rockport	327,875,000	40.80%	Add Local	228,433	135,230	135,232	(2)	93,202	93,201	2
	803,600,000	100.00%	Total	2,111,302	1,249,874	1,249,891	(16)	861,427	861,411	16
				4,575,731	4,575,790		(60)	3,153,645	3,153,586	60
1995-1996										
	Town	Local	Total Allocations	Correct	Camden Incorrect	Diff	Correct	Rockport Incorrect	Diff	
	Valuation	Share	Found Alloc							
Camden	457,125,000	58.77%	Debt Service	4,616,069	2,713,022	2,712,864	158	1,903,047	1,903,205	(158)
Rockport	320,650,000	41.23%	Add Local	224,140	131,735	131,727	8	92,405	92,413	(8)
	777,775,000	100.00%	Total	2,441,115	1,434,727	1,434,643	84	1,006,388	1,006,472	(84)
				4,279,483	4,279,234		249	3,001,841	3,002,090	(249)
1994-1995										
	Town	Local	Total Allocations	Correct	Camden Incorrect	Diff	Correct	Rockport Incorrect	Diff	
	Valuation	Share	Found Alloc							
Camden	460,100,000	59.07%	Debt Service	4,399,331	2,598,539	2,611,003	(12,464)	1,800,792	1,788,328	12,464
Rockport	318,850,000	40.93%	Add Local	231,363	136,658	137,314	(656)	94,705	94,049	656
	778,950,000	100.00%	Total	2,152,055	1,271,148	1,277,245	(6,097)	880,907	874,810	6,097
				4,006,345	4,025,562		(19,217)	2,776,403	2,757,187	19,217
1993-1994										
	Town	Local	Total Allocations	Correct	Camden Incorrect	Diff	Correct	Rockport Incorrect	Diff	
	Valuation	Share	Found Alloc							
Camden	477,075,000	58.78%	Debt Service	4,610,306	2,710,115	2,710,860	(745)	1,900,191	1,899,446	745
Rockport	334,500,000	41.22%	Add Local	237,791	139,783	139,821	(38)	98,008	97,970	38
	811,575,000	100.00%	Total	1,370,299	805,514	805,736	(222)	564,785	564,563	222
				3,655,112	3,656,417		(1,005)	2,562,984	2,561,979	1,005
1992-1993										
	Town	Local	Total Allocations	Correct	Camden Incorrect	Diff	Correct	Rockport Incorrect	Diff	
	Valuation	Share	Found Alloc							
Camden	241,200,000	58.77%	Debt Service	4,864,399	2,858,727	2,851,997	6,730	2,005,671	2,012,402	(6,730)
Rockport	169,225,000	41.23%	Add Local	215,941	126,905	126,606	299	89,036	89,335	(299)
	410,425,000	100.00%	Total	3,59,898	329,043	328,268	775	230,855	231,630	(775)
				3,314,675	3,306,871		7,804	2,325,563	2,333,367	(7,804)
1991-1992										
	Town	Local	Total Allocations	Correct	Camden Incorrect	Diff	Correct	Rockport Incorrect	Diff	
	Valuation	Share	Found Alloc							
Camden	238,200,000	58.63%	Debt Service	4,879,229	2,860,880	2,860,692	188	2,018,349	2,018,537	(188)
Rockport	168,050,000	41.37%	Add Local	220,169	129,094	129,085	9	91,075	91,084	(9)
	406,250,000	100.00%	Total	2,33,088	136,668	136,660	8	96,420	96,428	(8)
				3,126,842	3,126,437		205	2,205,844	2,206,049	(205)
1990-1991										
	Town	Local	Total Allocations	Correct	Camden Incorrect	Diff	Correct	Rockport Incorrect	Diff	
	Valuation	Share	Found Alloc							
Camden	218,875,000	59.27%	Debt Service	4,837,855	2,867,471	2,867,397	74	1,970,384	1,970,458	(74)
Rockport	150,400,000	40.73%	Add Local	216,919	128,574	128,568	3	88,348	88,351	(3)
	369,275,000	100.00%	Total	2,054,774	2,996,043	2,995,965	78	2,058,731	2,058,809	(78)
1989-1990										
	Town	Local	Total Allocations	Correct	Camden Incorrect	Diff	Correct	Rockport Incorrect	Diff	
	Valuation	Share	Found Alloc							
Camden	162,250,000	62.55%	Debt Service	4,139,284	2,589,297	2,589,296	1	1,549,987	1,549,988	(1)
Rockport	97,125,000	37.45%	Add Local	211,407	132,344	132,235	9	79,163	79,172	(9)
	259,375,000	100.00%	Total	134,974	84,432	84,432	(0)	50,542	50,542	0
				2,805,973	2,805,963		10	1,679,692	1,679,702	(10)
Totals				107,548,619	63,618,133	63,822,966	(204,833)	43,930,486	43,725,652	204,833

Total Allocations for Camden and Rockport

2004-2005

	<u>Town</u>	<u>Local</u>	<u>Total Allocations</u>		<u>Camden</u>			<u>Rockport</u>		
	<u>Valuation</u>	<u>Share</u>	<u>Found Alloc</u>		<u>Correct</u>	<u>Incorrect</u>	<u>Diff</u>	<u>Correct</u>	<u>Incorrect</u>	<u>Diff</u>
Camden	560,309,610	60.37%	Debt Service	5,554,948	3,353,522	3,277,419	76,103	2,201,426	2,277,529	(76,103)
Rockport	367,872,300	39.63%	Add Local	2,523,876	1,523,664	1,489,087	34,577	1,000,212	1,034,789	(34,577)
	928,181,910	100.00%	Total	8,078,824	4,877,186	4,766,506	110,680	3,201,638	3,312,318	(110,680)

2003-2004

	<u>Town</u>	<u>Local</u>	<u>Total Allocations</u>		<u>Camden</u>			<u>Rockport</u>		
	<u>Valuation</u>	<u>Share</u>	<u>Found Alloc</u>		<u>Correct</u>	<u>Incorrect</u>	<u>Diff</u>	<u>Correct</u>	<u>Incorrect</u>	<u>Diff</u>
Camden	459,137,280	59.07%	Debt Service	5,251,968	3,102,337	3,098,661	3,676	2,149,631	2,153,307	(3,676)
Rockport	318,148,110	40.93%	Add Local	2,256,202	1,332,739	1,331,159	1,580	923,463	925,043	(1,580)
	777,285,390	100.00%	Total	7,508,170	4,435,076	4,429,820	5,256	3,073,094	3,078,350	(5,256)

2002-2003

	<u>Town</u>	<u>Local</u>	<u>Total Allocations</u>		<u>Camden</u>			<u>Rockport</u>		
	<u>Valuation</u>	<u>Share</u>	<u>Found Alloc</u>		<u>Correct</u>	<u>Incorrect</u>	<u>Diff</u>	<u>Correct</u>	<u>Incorrect</u>	<u>Diff</u>
Camden	389,825,790	56.15%	Debt Service	5,095,090	2,860,893	3,006,103	(145,210)	2,234,197	2,088,987	145,210
Rockport	304,372,845	43.85%	Add Local	2,124,661	1,192,997	1,253,550	(60,553)	931,664	871,111	60,553
	694,198,635	100.00%	Total	7,219,751	4,053,890	4,259,653	(205,763)	3,165,861	2,960,098	205,763

2001-2002

	<u>Town</u>	<u>Local</u>	<u>Total Allocations</u>		<u>Camden</u>			<u>Rockport</u>		
	<u>Valuation</u>	<u>Share</u>	<u>Found Alloc</u>		<u>Correct</u>	<u>Incorrect</u>	<u>Diff</u>	<u>Correct</u>	<u>Incorrect</u>	<u>Diff</u>
Camden	376,151,365	57.90%	Debt Service	4,876,833	2,823,686	2,877,331	(53,645)	2,053,147	1,999,502	53,645
Rockport	273,480,090	42.10%	Add Local	2,038,199	18,760	19,116	(356)	13,640	13,284	356
	649,631,455	100.00%	Total	6,947,432	1,180,117	1,201,947	(21,830)	858,082	836,252	21,830
					4,022,563	4,098,394	(75,831)	2,924,869	2,849,038	75,831

2000-2001

	<u>Town</u>	<u>Local</u>	<u>Total Allocations</u>		<u>Camden</u>			<u>Rockport</u>		
	<u>Valuation</u>	<u>Share</u>	<u>Found Alloc</u>		<u>Correct</u>	<u>Incorrect</u>	<u>Diff</u>	<u>Correct</u>	<u>Incorrect</u>	<u>Diff</u>
Camden	365,315,940	58.55%	Debt Service	4,378,741	2,563,753	2,583,457	(19,704)	1,814,988	1,795,284	19,704
Rockport	258,645,965	41.45%	Add Local	1,791,816	79,628	80,240	(612)	56,372	55,760	612
	623,961,905	100.00%	Total	6,306,557	1,049,108	1,057,171	(8,063)	742,708	734,645	8,063
					3,692,489	3,720,868	(28,379)	2,614,068	2,585,689	28,379

1999-2000

	<u>Town</u>	<u>Local</u>	<u>Total Allocations</u>		<u>Camden</u>			<u>Rockport</u>		
	<u>Valuation</u>	<u>Share</u>	<u>Found Alloc</u>		<u>Correct</u>	<u>Incorrect</u>	<u>Diff</u>	<u>Correct</u>	<u>Incorrect</u>	<u>Diff</u>
Camden	356,400,878	59.06%	Debt Service	3,791,426	2,239,216	2,238,837	379	1,552,210	1,552,589	(379)
Rockport	247,081,890	40.94%	Add Local	1,64,150	96,947	96,931	16	67,203	67,219	(16)
	603,482,768	100.00%	Total	5,848,340	1,117,867	1,117,677	189	774,898	775,087	(189)
					3,454,030	3,453,445	585	2,394,310	2,394,895	(585)

1998-1999

	<u>Town</u>	<u>Local</u>	<u>Total Allocations</u>		<u>Camden</u>			<u>Rockport</u>		
	<u>Valuation</u>	<u>Share</u>	<u>Found Alloc</u>		<u>Correct</u>	<u>Incorrect</u>	<u>Diff</u>	<u>Correct</u>	<u>Incorrect</u>	<u>Diff</u>
Camden	524,725,000	60.40%	Debt Service	5,518,685	3,333,285	3,333,285	(0)	2,185,399	2,185,399	0
Rockport	343,975,000	39.60%	Add Local	171,200	103,405	103,405	-	67,795	67,795	-
	868,700,000	100.00%	Total	3,114,029	1,880,873	1,920,473	(39,600)	1,233,155	1,193,555	39,600
					5,317,563	5,357,163	(39,600)	3,486,350	3,446,750	39,600

TOTALS	50,712,987	29,852,798	30,085,849	(233,052)	20,860,190	20,627,138	233,052
--------	------------	------------	------------	-----------	------------	------------	---------

Final

CURRENT YEAR BUDGET REPORT

Starting group-#: "First"

Ending group-#: "Last"

Detail or Summary: Detail

*** ** denotes % remaining exceeds field size

Account number	Description	7/01/04	7/01/04	7/01/04	7/01/04	Balance	Percent
		To 6/30/05 Budgeted-amt	To 7/31/04 Cur-prd amt	To 6/30/05 Rpt-prd-amt	To 6/30/05 Encumbered		
GENERAL FUND REVENUES							
=====							
100							
0000-00	Anticipated Balance	25,000.00	25,000.00	25,000.00		.00	.00%
0000-00	Unanticipated Balance	308,772.00	308,772.00	308,772.00		.00	.00%
1111-10	Found Allocation - Camden	1691,331.00	141,431.00	141,431.00		1549,900.00	91.63%
1111-20	Found Allocation - Rockport	1099,755.00	92,155.00	92,155.00		1007,600.00	91.62%
1111-30	Found Allocation - Appleton	277,931.00	24,931.00	24,931.00		253,000.00	91.02%
1111-40	Found Allocation - Hope	290,075.00	26,075.00	26,075.00		264,000.00	91.01%
1111-50	Found Allocation - Lincolnvi	556,143.00	50,143.00	50,143.00		506,000.00	90.98%
1112-10	Debt Service - Camden	100,487.00	9,187.00	9,187.00		91,300.00	90.85%
1112-20	Debt Service - Rockport	65,339.00	5,939.00	5,939.00		59,400.00	90.91%
1112-30	Debt Service - Appleton	16,513.00	1,663.00	1,663.00		14,850.00	89.92%
1112-40	Debt Service - Hope	17,234.00	1,834.00	1,834.00		15,400.00	89.35%
1112-50	Debt Service - Lincolnville	33,042.00	3,342.00	3,342.00		29,700.00	89.88%
1113-10	Add Local Funds - Camden	1222,692.00	102,892.00	102,892.00		1119,800.00	91.58%
1113-20	Add Local Funds - Rockport	795,031.00	69,031.00	69,031.00		726,000.00	91.31%
1113-30	Add Local Funds - Appleton	(19,955.00)	(2,355.00)	(2,355.00)		(17,600.00)	88.19%
1113-40	Add Local Funds - Hope	60,717.00	5,717.00	5,717.00		55,000.00	90.58%
1113-50	Add Local Funds - Lincolnvil	320,527.00	26,827.00	26,827.00		293,700.00	91.63%
1313-00	Tuition - Regular Students	6,627.00	.00	.00		6,627.00	100.00%
1510-00	Interest on Investments	3,600.00	239.42	239.42		3,360.58	93.34%
1710-00	Athletic/Activity Receipts	11,000.00	.00	.00		11,000.00	100.00%
1910-00	Facilities Rental	13,000.00	775.00	775.00		12,225.00	94.03%
1950-00	MSAD Administrative Services	468,679.00	.00	.00		468,679.00	100.00%
1951-00	HAL Revenue - Curriculum/ITS	12,294.00	.00	.00		12,294.00	100.00%
1953-00	SACG Revenue from MSAD #28	29,663.00	.00	.00		29,663.00	100.00%
1990-00	Miscellaneous Revenue	.00	500.00	500.00		(500.00)	.00%
1991-00	Sales & Refunds	.00	.00	.00		.00	.00%
3111-10	Found Allocation - State Subs	555,196.00	64,319.88	64,319.88		490,876.12	88.41%
3111-20	Found Allocation - Operating	451,378.00	.00	.00		451,378.00	100.00%
3112-00	Debt Service - State	1625,577.00	.00	.00		1625,577.00	100.00%
3122-00	State Agency Clients Adv Pmt	.00	.00	.00		.00	.00%
3123-00	State Agency Clients	203,257.00	.00	.00		203,257.00	100.00%
4585-00	MaineCare/Medicaid	45,000.00	5,283.60	5,283.60		39,716.40	88.25%
Subtotal		10285,905.00	963,701.90	963,701.90		9322,203.10	90.63%

Total Allocations for Camden and Rockport

2004-2005					Camden			Rockport		
	Town	Local	Total Allocations		Correct	Incorrect	Diff	Correct	Incorrect	Diff
	Valuation	Share	Found Alloc							
Camden	560,309,610	60.37%	Debt Service	5,554,948	3,353,522	3,277,419	76,103	2,201,426	2,277,529	(76,103)
Rockport	367,872,300	39.63%	Add Local	2,123,876	1,282,184	1,089,087	193,097	841,692	1,034,789	(193,097)
	928,181,910	100.00%	Total	7,678,824	4,635,706	4,366,506	269,200	3,043,118	3,312,318	(269,200)

2003-2004					Camden			Rockport		
	Town	Local	Total Allocations		Correct	Incorrect	Diff	Correct	Incorrect	Diff
	Valuation	Share	Found Alloc							
Camden	459,137,280	59.07%	Debt Service	5,251,968	3,102,337	3,098,661	3,676	2,149,631	2,153,307	(3,676)
Rockport	318,148,110	40.93%	Add Local	2,256,202	1,332,739	1,331,159	1,580	923,463	925,043	(1,580)
	777,285,390	100.00%	Total	7,508,170	4,435,076	4,429,820	5,256	3,073,094	3,078,350	(5,256)

2002-2003					Camden			Rockport		
	Town	Local	Total Allocations		Correct	Incorrect	Diff	Correct	Incorrect	Diff
	Valuation	Share	Found Alloc							
Camden	389,825,790	56.15%	Debt Service	5,095,090	2,860,893	3,006,103	(145,210)	2,234,197	2,088,987	145,210
Rockport	304,372,845	43.85%	Add Local	2,124,661	1,192,997	1,253,550	(60,553)	931,664	871,111	60,553
	694,198,635	100.00%	Total	7,219,751	4,053,890	4,259,653	(205,763)	3,165,861	2,960,098	205,763

2001-2002					Camden			Rockport		
	Town	Local	Total Allocations		Correct	Incorrect	Diff	Correct	Incorrect	Diff
	Valuation	Share	Found Alloc							
Camden	376,151,365	57.90%	Debt Service	4,876,833	2,823,686	2,877,331	(53,645)	2,053,147	1,999,502	53,645
Rockport	273,480,090	42.10%	Add Local	32,400	18,760	19,116	(356)	13,640	13,284	356
	649,631,455	100.00%	Total	2,038,199	1,180,117	1,201,947	(21,830)	858,082	836,252	21,830
				6,947,432	4,022,563	4,098,394	(75,831)	2,924,869	2,849,038	75,831

2000-2001					Camden			Rockport		
	Town	Local	Total Allocations		Correct	Incorrect	Diff	Correct	Incorrect	Diff
	Valuation	Share	Found Alloc							
Camden	365,315,940	58.55%	Debt Service	4,378,741	2,563,753	2,583,457	(19,704)	1,814,988	1,795,284	19,704
Rockport	258,645,965	41.45%	Add Local	136,000	79,628	80,240	(612)	56,372	55,760	612
	623,961,905	100.00%	Total	1,791,816	1,049,108	1,057,171	(8,063)	742,708	734,645	8,063
				6,306,557	3,692,489	3,720,868	(28,379)	2,614,068	2,585,689	28,379

1999-2000					Camden			Rockport		
	Town	Local	Total Allocations		Correct	Incorrect	Diff	Correct	Incorrect	Diff
	Valuation	Share	Found Alloc							
Camden	356,400,878	59.06%	Debt Service	3,791,426	2,239,216	2,238,837	379	1,552,210	1,552,589	(379)
Rockport	247,081,890	40.94%	Add Local	164,150	96,947	96,931	16	67,203	67,219	(16)
	603,482,768	100.00%	Total	1,892,764	1,117,867	1,117,677	189	774,898	775,087	(189)
				5,848,340	3,454,030	3,453,445	585	2,394,310	2,394,895	(585)

1998-1999					Camden			Rockport		
	Town	Local	Total Allocations		Correct	Incorrect	Diff	Correct	Incorrect	Diff
	Valuation	Share	Found Alloc							
Camden	524,725,000	60.40%	Debt Service	5,518,685	3,333,285	3,333,285	(0)	2,185,399	2,185,399	0
Rockport	343,975,000	39.60%	Add Local	171,200	103,405	103,405	-	67,795	67,795	-
	868,700,000	100.00%	Total	3,114,029	1,880,873	1,920,473	(39,600)	1,233,155	1,193,555	39,600
				8,803,913	5,317,563	5,357,163	(39,600)	3,486,350	3,446,750	39,600

TOTALS	50,312,987	29,611,318	29,685,849	(74,532)	20,701,670	20,627,138	74,532
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233052

Jensen Baird
Gardner & Henry

ATTORNEYS AT LAW
TEN FREE STREET
P.O. BOX 4510
PORTLAND, MAINE 04112-4510
(207) 775-7271

www.jbgh.com

Nicholas S. Nadzo
e-mail: nnadzo@jbgh.com

TELEPHONE #(207) 775-7271
TELECOPIER #(207) 775-7935

MEMORANDUM

TO: Pat Hopkins
FROM: Nick Nadzo
RE: SAD 28
DATE: August 20, 2004

As requested, we have reviewed the issues related to the allocation of appropriations to the two members of SAD 28, Camden and Rockport (the "District").

Maine's education statutes, at 20-A § 1301(1), provide that SAD expenses will be shared under a property valuation method, averaged over the previous two years, unless an alternate plan is adopted. To our knowledge, no alternate plan has been adopted by the District. The statutes further provide for approval of the budget by district referendum or town referendum, and, upon approval of the budget, issuance of warrants by the district to the town assessors of each member town. In turn, the municipal assessors commit the assessment to the town tax collectors, who have the authority and power to collect the district's taxes identical to the tax collectors' authority to collect state, county and municipal taxes. Finally, the SAD notifies the member municipalities of the monthly installments payable by the municipal treasurer.

We understand that, since at least FY 1999, the allocation of District expenses has been made on the basis of 59% to Camden and 41% to Rockport, even though each year the percentage of property valuation changed (e.g. for FY '05, Camden was 60.37% and Rockport was 39.63% pursuant to the property valuation method). The net result of the cumulative allocations over the 7 years is that Camden paid \$30,085,849, which was \$233,052 more than its share under the property valuation method.

The District's FY '05 budget, including the specific amount of the Town's share, was approved by referendum in Camden and Rockport, and warrants in conformance with the

votes were issued to the assessors of each town. Presumably, the assessors have committed the assessments.

Issues and possible solutions include:

- 1) Maine education statutes, Title 20-A, do not seem to have any abatement process for SAD assessments.
- 2) The Maine Tort Claims Act (adopted in 1977) provides for immunity for legislative acts. The warrant votes by the towns would presumably qualify as legislative acts.
- 3) In a Maine case decided in 1835, the Court ruled that a Town cannot be sued for an improper act of a school district. The court further noted that the school district is a quasi corporation with limited power, and therefore is not liable for an unlawful or unauthorized act. Thus, under this rather archaic decision, residents of Camden and Rockport presumably would not be able to sue the Towns or the District for the possible misallocation.
- 4) In the case of errors in municipal assessments, Maine's municipal statutes provide for abatement by assessors on their own or on written application within 185 days from commitment, or by the municipal officers within three years from commitment. Since the warrant was issued by the District to the assessor, presumably the assessor could make the abatement, but the municipality may not be able to issue an abatement since the warrant sought approval of the District's budget pursuant to Maine's education statutes. In fact, if the municipal treasurer fails to pay any installment of the assessed tax, the District can sue the Town in Superior Court, which can order that the tax be paid from funds due to the Town from the State and, if necessary, can order an attachment against the Town's bank accounts and seizure of Town property.
- 5) In order to correct any misallocation for the current fiscal year, the District could voluntarily amend its budget and provide for another budget referendum in each town.
- 6) For this and previous fiscal years, the District could voluntarily spread out the difference over a specific number of years by adopting budgets, beginning in FY '06, providing a credit to Camden. Such a budget would have to comply with the budget preparation provisions of 20-A §1302(1).



Thursday, June 09, 2005 4:16:43 PM

Message

From:  **Patricia Hopkins**

Subject: budget

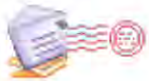
To:  Roberta Smith

Hi Roberta,

Just following up on the voice mail I left you a couple days of ago regarding John French's question about a budget book being placed at the town office. I am not aware of any such book, beyond what we provided the other night, so I'm checking to see if this office sent something down that I'm not aware of. I want to be able to provide whatever information you and the selectboard would like, but just need more about what you would like.

Hope you are enjoying the warm weather and hope we get to have that lunch sometime this summer. Thanks, Pat

Patricia Hopkins
Superintendent of Schools
Five Town CSD/MSAD #28
7 Lions Lane
Camden, ME 04843
Tel: 207-236-3358
Fax: 207-236-7810



Saturday, June 04, 2005 1:15:21 PM

Message

From: 📧 "Parker LaiteJr" <pslaitejr@msn.com>
Subject: Selectboard Meeting June 6th
To: 📧 "John French" <tocselectman@aol.com>
Cc: 📧 "Susan Dorr" <sdorr@greenkeefe.com>
📧 "Karen Grove" <grovekaren@aol.com>
📧 "Sid Lindsley" <sidl@midcoast.com>
📧 "Roberta Smith" <rsmith@town.camden.me.us>
📧 "Bill Kelly" <kellylaw@adelphia.net>
📧 **Patricia Hopkins**

John,

On June 6th I will be out of town on business and will not be able to attend the Selectboard's meeting. I wanted to give you and the board, my input on the memo from Nick Nadzo to Pat Hopkins about the school appropriations.

This is an unfortunate error for SAD-28 and should be corrected. I agree with the possible option # 3. in the memo which would correct the error over a period of time. It would be to much to ask to have it corrected all at once.

I also would strongly recommend that we have another review of the School Budgets in some form or fashion. This could be done with the existing Town Budget Committees. We should schedule a work session with representatives of the School Board, Budget Committee, Select board, Town Manager, and Superintendent to discuss how this could work.

Currently the School board reviews and fine tunes the School Administration's budget, similar to the Select board reviewing the Town Manager's budget. Then it is presented to the taxpayers with minimal review. The school budget should also be reviewed by a budget committee comprised of Taxpayers. This process could also be similar to the Knox County Budget. The Department Heads submit a budget to the Commissioners and then it is reviewed and approved by the County Budget Committee.

The Municipal and County Budgets are reviewed by an elected 'Budget' committee, the school budget should be the same.

Please let me know if you have any questions.

Chip



Message

From: Patricia Hopkins
Subject: MSAD #28 Cost Share
To: Roberta Smith
 tmanager@midcoast.com

Cc:

Hi Roberta and Bob

Sorry it has taken me so long to get back to you on the MSAD #28 Cost Share issue. Since our discussion, I have spoken with Pat Duncan (former business manager) and Tom Marx (former superintendent) in addition to speak to others with school finance knowledge and researching records. The long and short of it is that I could not find anything that would explain why we were using the same percentage to split the local share every year. The percentage should have changed annually based on valuation. So I can not begin to explain why it was done this way.

I spoke with the chair and vice-chair regarding your request for a copy of the legal opinion we received on how to proceed and they are also very comfortable with us sending you a copy (it will go in today's mail). So where do we go from here? I still believe that we should acknowledge the error and go on from here making sure the assessments are correct from now on. Please let me know if you would like us to meet again to discuss this or if you want me and a board member attend a Selectboard meeting. I will wait to hear back from you.
Best, Pat

Patricia Hopkins
Superintendent of Schools
Five Town CSD/MSAD #28
7 Lions Lane
Camden, ME 04843
Tel: 207-236-3358
Fax: 207-236-7810

**MSAD #28
2004-2005**

	<u>41%/59%</u>		<u>60.37%/39.63%</u>	
Found Allocation - Camden	3,277,419	0.59	3,353,522	0.60
Found Allocation - Rockport	2,277,529	0.41	2,201,426	0.40
Subtotal	5,554,948		5,554,948	
Add Local Funds - Camden	1,489,087	0.59	1,523,664	0.60
Add Local Funds - Rockport	1,034,789	0.41	1,000,212	0.40
Subtotal	2,523,876		2,523,876	
	<u>Total</u>	<u>Total</u>		
	<u>as budgeted</u>	<u>as should be</u>	<u>Difference</u>	
Camden	4,766,506	4,877,186	110,680	
Rockport	3,312,318	3,201,638	(110,680)	



Wednesday, July 21, 2004 2:13:32 PM

Message

From: "Nicholas S. Nadzo" <NNadzo@jbgh.com>

Subject: SAD 28 assessment issues

To: Patricia Hopkins

Pat,

We are pleased to assist you with regard to the assessments for Camden and Rockport. I understand that you will be forwarding some background information to me, and my contact information is provided below. I will plan on having some initial thoughts for your consideration the first week of August, but please don't hesitate to contact me if you should have any questions or comments regarding this matter.

Regards,

Nick

Nicholas S. Nadzo

JENSEN BAIRD GARDNER & HENRY

Ten Free Street, P.O. Box 4510

Portland, ME 04112

Tel. (207) 775-7271 or 1-(800) 756-1166

Fax (207) 775-7935

Email: nnadzo@jbgh.com

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Wednesday, July 07, 2004 10:52:54 AM

Message

From: "E. William Stockmeyer" <ews@dwmlaw.com>
Subject: RE: Fwd(2): RE: SAD #28 cost share
To: Patricia Hopkins

Thanks, Pat.

Our librarian is researching whether SAD 28 has a private and special law, and we are looking at the potential legal issues relating to prior years.

Did you tell me SAD 28 has already assessed the towns for the upcoming year, or have those warrants not yet gone out?

Bill

E. William Stockmeyer
Drummond Woodsum & MacMahon
245 Commercial Street
PO Box 9781
Portland ME 04104-5081
Tel: (207)772-1941
Fax (207)772-3627
billstockmeyer@dwmlaw.com

-----Original Message-----

From: Patricia Hopkins [mailto:patricia_hopkins@fivetowns.net]
Sent: Wednesday, July 07, 2004 10:00 AM
To: E. William Stockmeyer
Subject: Fwd(2): RE: SAD #28 cost share

Hi Bill,

Below is the email from Joanne Allen at DOE informing us of the problem.

Thanks for looking in to this for me. Pat

The only caveat to this is if SAD #28 has a private and special law that

allows them to use the same percentage every year...if so, we would need a copy.

Yup, I have statute :-). Cost share percentages for SADs with formulas based on state valuation will change every year as state valuation changes. The citing in the law is Section 1301, subsection 1-A and Section 15603, subsection 11-A

Basically, you take the state valuation on page 2 of your ed 261 and figure out each town's proportion to the total and then apply that proportion to your local budget to determine each town's local share. For FY 2004-05, Camden should be 60.37 and Rockport's 39.63

You may want to talk to your legal counsel if this has been going on for years as there could be a problem with over/under assessing.....

-----Original Message-----

From: Karla Miller [mailto:karla_miller@fivetowns.net]

Sent: Friday, July 02, 2004 10:23 AM

To: Allen, Joanne

Subject: Re: SAD #28 cost share

The cost share has always been 41% / 59%. No one seems to know how that came about or why. It sounds like you might have something??

"Allen, Joanne" <Joanne.Allen@maine.gov> writes:

>>Hi Karla, can you tell me how you arrived at the percentage you assess

>>each town on your EFM 46 for SAD #28...I come up with different ones.

>>

>>Many thanks!

>>

>>Joanne Allen, School Finance Consultant Maine Department of Education

>>23 State House Station

>>Augusta, Maine 04333

>>(p) 207-624-6790 (f) 207-624-6791

>>

>

>

>

Karla R Miller

Business Manager

Five Town CSD / MSAD #28

PO Box 1267

Camden, ME 04843

Phone: (207) 236-3358

Fax: (207) 236-7810

Karla_Miller@Fivetowns.net



Tuesday, August 10, 2004 11:35:34 AM

Message

From:  "Nicholas S. Nadzo" <NNadzo@jbgh.com>
Subject: Assessments
To:  Patricia Hopkins
Cc:  Karla Miller

Pat -- As mentioned in my recent voice mail message, we are looking at a few more issues in what is turning out to be a very complicated and probably first of its kind situation. In any case, if possible, I would appreciate receiving a copy of the warrant for the most recent district budget meeting. I would also appreciate copies of the warrants issued to the assessors for Camden and Rockport as a result of the district meeting. Finally, if the district has adopted bylaws, I would appreciate receiving a copy.

Many thanks, and let me know if you have any questions on this.

Nick

Nicholas S. Nadzo

JENSEN BAIRD GARDNER & HENRY

Ten Free Street, P.O. Box 4510

Portland, ME 04112

Tel. (207) 775-7271 or 1-(800) 756-1166

Fax (207) 775-7935

Email: nnadzo@jbgh.com

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JENSEN BAIRD GARDNER & HENRY
Attorneys At Law

TEN FREE STREET
P.O. BOX 4510
PORTLAND, MAINE 04112
(207) 775-7271

MSAD 28
c/o Patricia M. Hopkins, Supt.
P.O. Box 1267
Camden, ME 04843

Invoice Date 09/02/2004
Invoice# 169225
Billing through 08/31/2004
Client/Matter # 17577 000001 NSN

REGARDING: General Matters

Services:

<u>Date</u>	<u>Description</u>
07/21/2004	Telephone conference with Superintendent Hopkins and research regarding assessment issues.
08/03/2004	Legal research regarding allocation of operating costs among municipalities.
08/04/2004	Legal research regarding Maine Tort Claims Act and Department of Education policy guidelines regarding apportionment of cost sharing.
08/04/2004	Telephone conference with Ms. Hopkins and research regarding allocation of budget expenses between member communities and other pending matters.
08/06/2004	Research regarding allocation of expenses, and credit for previous years.
08/09/2004	Research regarding allocation of expenses and other pending matters and phone message to Ms. Hopkins.
08/10/2004	Email to Ms. Hopkins and research regarding assessments.
08/11/2004	Legal research regarding misallocation of member municipality assessments.
08/11/2004	Research regarding warrants and other documents received from School District in response to request.
08/12/2004	Research regarding warrant article, case and statutory law regarding claims for erroneous taxation and other pending matters.
08/16/2004	Research regarding allocation issues.
08/16/2004	Review memo and statutes
08/19/2004	Revision of memo to Ms. Hopkins and research regarding allocation issues.
08/20/2004	Final revision and transmittal of legal memo to Ms. Hopkins.
08/23/2004	Research regarding SAD and erroneous apportionment.
08/24/2004	Redrafting of memo and research regarding options for District's allocation of expenses.
08/25/2004	Final revision and transmittal of supplemental legal memo to Ms. Hopkins.

TOTAL SERVICES: \$2,827.50

17577 000001
General Matters

Invoice# 169225 Page 2

Disbursements:

Telephone	4.00
Photocopies	14.80
Westlaw	75.60
Portable Phone Charges	11.00
TOTAL DISBURSEMENTS:	\$105.40

Current Fees and Disbursements	\$2,932.90
Total Fees and Disbursements	\$2,932.90
Previous Balance Due	\$0.00
TOTAL BALANCE DUE	\$2,932.90

BALANCE DUE IN FULL 30 DAYS FROM INVOICE DATE.
A LATE CHARGE OF 1 1/2% WILL BE IMPOSED ON PAST DUE AMOUNTS.
PLEASE RETURN A COPY OF THE LAST PAGE OF THIS INVOICE WITH YOUR PAYMENT.
THANK YOU.
FEDERAL TAX ID # 01-0378938

Jensen Baird
Gardner & Henry

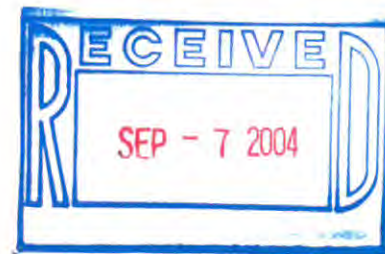
ATTORNEYS AT LAW
TEN FREE STREET
P.O. BOX 4510
PORTLAND, MAINE 04112-4510
(207) 775-7271

www.jbgh.com

Nicholas S. Nadzo
e-mail: nnadzo@jbgh.com

TELEPHONE #(207) 775-7271
TELECOPIER #(207) 775-7935

September 2, 2004



Patricia M. Hopkins
Superintendent
MSAD 28
PO Box 1267
Camden, ME 04843

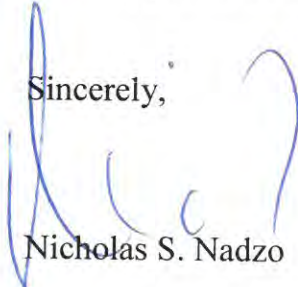
Dear Pat:

Enclosed is our statement for services rendered for the period through August 31, 2004.

Our fees in this matter have been computed on an hourly basis for all time actually expended by attorneys in our firm, whose hourly rates vary according to the expertise and level of experience of the individuals. Rates range between \$130 per hour for a newly admitted attorney, to \$220 an hour for the most senior attorney. However, in recognition of limited resources of our school and municipal clients, you have not been billed more than \$150 per hour, regardless of the normal billing rate for the attorney.

Following your review of the enclosed statement, please do not hesitate to contact me with any questions which you may have.

Sincerely,



Nicholas S. Nadzo

NSN/tjk
Enclosure

Total Allocations for Camden and Rockport

2004-2005										
	<u>Town</u>	<u>Local</u>	<u>Total Allocations</u>	<u>Correct</u>	<u>Camden</u> <u>Incorrect</u>	<u>Diff</u>	<u>Correct</u>	<u>Rockport</u> <u>Incorrect</u>	<u>Diff</u>	
	Valuation	Share	Found Alloc							
Camden	560,309,610	60.37% Debt Service	5,554,948	3,353,320	3,277,419	75,901	2,201,628	2,277,529	(75,901)	
Rockport	367,872,300	39.63% Add Local	2,523,876	1,523,572	1,489,087	34,485	1,000,304	1,034,789	(34,485)	
	928,181,910	100.00% Total	8,078,824	4,876,892	4,766,506	110,386	3,201,932	3,312,318	(110,386)	
2003-2004										
	Valuation	Share	Found Alloc	<u>Correct</u>	<u>Camden</u> <u>Incorrect</u>	<u>Diff</u>	<u>Correct</u>	<u>Rockport</u> <u>Incorrect</u>	<u>Diff</u>	
Camden	459,137,280	59.07% Debt Service	5,251,968	3,102,302	3,098,661	3,641	2,149,666	2,153,307	(3,641)	
Rockport	318,148,110	40.93% Add Local	2,256,202	1,332,723	1,331,159	1,564	923,479	925,043	(1,564)	
	777,285,390	100.00% Total	7,508,170	4,435,026	4,429,820	5,206	3,073,144	3,078,350	(5,206)	
2002-2003										
	Valuation	Share	Found Alloc	<u>Correct</u>	<u>Camden</u> <u>Incorrect</u>	<u>Diff</u>	<u>Correct</u>	<u>Rockport</u> <u>Incorrect</u>	<u>Diff</u>	
Camden	389,825,790	56.15% Debt Service	5,095,090	2,861,137	3,006,103	(144,966)	2,233,953	2,088,987	144,966	
Rockport	304,372,845	43.85% Add Local	2,124,661	1,193,099	1,253,550	(60,451)	931,562	871,111	60,451	
	694,198,635	100.00% Total	7,219,751	4,054,236	4,259,653	(205,417)	3,165,515	2,960,098	205,417	
2001-2002										
	Valuation	Share	Found Alloc	<u>Correct</u>	<u>Camden</u> <u>Incorrect</u>	<u>Diff</u>	<u>Correct</u>	<u>Rockport</u> <u>Incorrect</u>	<u>Diff</u>	
Camden	376,151,365	57.90% Debt Service	4,876,833	2,823,797	2,877,331	(53,534)	2,053,036	1,999,502	53,534	
Rockport	273,480,090	42.10% Add Local	32,400	18,760	19,116	(356)	13,640	13,284	356	
	649,631,455	100.00% Total	2,038,199	1,180,164	1,201,947	(21,783)	858,035	836,252	21,783	
			6,947,432	4,022,721	4,098,394	(75,673)	2,924,711	2,849,038	75,673	
2000-2001										
	Valuation	Share	Found Alloc	<u>Correct</u>	<u>Camden</u> <u>Incorrect</u>	<u>Diff</u>	<u>Correct</u>	<u>Rockport</u> <u>Incorrect</u>	<u>Diff</u>	
Camden	365,315,940	58.55% Debt Service	4,378,741	2,563,656	2,583,457	(19,801)	1,815,085	1,795,284	19,801	
Rockport	258,645,965	41.45% Add Local	136,000	79,625	80,240	(615)	56,375	55,760	615	
	623,961,905	100.00% Total	1,791,816	1,049,069	1,057,171	(8,102)	742,747	734,645	8,102	
			6,306,557	3,692,350	3,720,868	(28,518)	2,614,207	2,585,689	28,518	
1999-2000										
	Valuation	Share	Found Alloc	<u>Correct</u>	<u>Camden</u> <u>Incorrect</u>	<u>Diff</u>	<u>Correct</u>	<u>Rockport</u> <u>Incorrect</u>	<u>Diff</u>	
Camden	356,400,878	59.06% Debt Service	3,791,426	2,239,115	2,238,837	278	1,552,311	1,552,589	(278)	
Rockport	247,081,890	40.94% Add Local	164,150	96,943	96,931	12	67,207	67,219	(12)	
	603,482,768	100.00% Total	1,892,764	1,117,816	1,117,677	139	774,948	775,087	(139)	
			5,848,340	3,453,874	3,453,445	429	2,394,466	2,394,895	(429)	
1998-1999										
	Valuation	Share	Found Alloc	<u>Correct</u>	<u>Camden</u> <u>Incorrect</u>	<u>Diff</u>	<u>Correct</u>	<u>Rockport</u> <u>Incorrect</u>	<u>Diff</u>	
Camden	524,725,000	60.40% Debt Service	5,518,685	3,333,477	3,333,285	192	2,185,207	2,185,399	(192)	
Rockport	343,975,000	39.60% Add Local	171,200	103,411	103,405	6	67,789	67,795	(6)	
	868,700,000	100.00% Total	3,014,029	1,820,578	1,820,473	105	1,193,451	1,193,555	(105)	
			8,703,913	5,257,466	5,257,163	303	3,446,447	3,446,750	(303)	
1997-1998										
	Valuation	Share	Found Alloc	<u>Correct</u>	<u>Camden</u> <u>Incorrect</u>	<u>Diff</u>	<u>Correct</u>	<u>Rockport</u> <u>Incorrect</u>	<u>Diff</u>	
Camden	498,750,000	60.22% Debt Service	5,401,184	3,252,841	3,252,593	248	2,148,343	2,148,591	(248)	
Rockport	329,400,000	39.78% Add Local	201,603	121,415	121,405	9	80,188	80,198	(9)	
	828,150,000	100.00% Total	2,807,836	1,691,008	1,690,879	129	1,116,828	1,116,957	(129)	
			8,410,623	5,065,264	5,064,877	387	3,345,359	3,345,746	(387)	

1996-1997				Camden			Rockport		
	Town	Local	Total Allocations	Correct	Incorrect	Diff	Correct	Incorrect	Diff
	Valuation	Share	Found Alloc						
Camden	475,725,000	59.20%	Debt Service	3,190,626	3,190,668	(42)	2,199,015	2,198,974	42
Rockport	327,875,000	40.80%	Add Local	135,230	135,232	(2)	93,202	93,201	2
	803,600,000	100.00%	Total	1,249,874	1,249,891	(16)	861,427	861,411	16
				4,575,731	4,575,790	(60)	3,153,645	3,153,586	60

1995-1996				Camden			Rockport		
	Town	Local	Total Allocations	Correct	Incorrect	Diff	Correct	Incorrect	Diff
	Valuation	Share	Found Alloc						
Camden	457,125,000	58.77%	Debt Service	2,713,022	2,712,864	158	1,903,047	1,903,205	(158)
Rockport	320,650,000	41.23%	Add Local	131,735	131,727	8	92,405	92,413	(8)
	777,775,000	100.00%	Total	1,434,727	1,434,643	84	1,006,388	1,006,472	(84)
				4,279,483	4,279,234	249	3,001,841	3,002,090	(249)

1994-1995				Camden			Rockport		
	Town	Local	Total Allocations	Correct	Incorrect	Diff	Correct	Incorrect	Diff
	Valuation	Share	Found Alloc						
Camden	460,100,000	59.07%	Debt Service	2,598,539	2,611,003	(12,464)	1,800,792	1,788,328	12,464
Rockport	318,850,000	40.93%	Add Local	136,658	137,314	(656)	94,705	94,049	656
	778,950,000	100.00%	Total	1,271,148	1,277,245	(6,097)	880,907	874,810	6,097
				4,006,345	4,025,562	(19,217)	2,776,404	2,757,187	19,217

1993-1994				Camden			Rockport		
	Town	Local	Total Allocations	Correct	Incorrect	Diff	Correct	Incorrect	Diff
	Valuation	Share	Found Alloc						
Camden	477,075,000	58.78%	Debt Service	2,710,115	2,710,860	(745)	1,900,191	1,899,446	745
Rockport	334,500,000	41.22%	Add Local	139,783	139,821	(38)	98,008	97,970	38
	811,575,000	100.00%	Total	805,514	805,736	(222)	564,785	564,563	222
				3,655,412	3,656,417	(1,005)	2,562,984	2,561,979	1,005

1992-1993				Camden			Rockport		
	Town	Local	Total Allocations	Correct	Incorrect	Diff	Correct	Incorrect	Diff
	Valuation	Share	Found Alloc						
Camden	241,200,000	58.77%	Debt Service	2,858,727	2,851,997	6,730	2,005,672	2,012,402	(6,730)
Rockport	169,225,000	41.23%	Add Local	126,905	126,606	299	89,036	89,335	(299)
	410,425,000	100.00%	Total	329,043	328,268	775	230,855	231,630	(775)
				3,314,675	3,306,871	7,804	2,325,563	2,333,367	(7,804)

1991-1992				Camden			Rockport		
	Town	Local	Total Allocations	Correct	Incorrect	Diff	Correct	Incorrect	Diff
	Valuation	Share	Found Alloc						
Camden	238,200,000	58.63%	Debt Service	2,860,880	2,860,692	188	2,018,349	2,018,537	(188)
Rockport	168,050,000	41.37%	Add Local	129,094	129,085	9	91,075	91,084	(9)
	406,250,000	100.00%	Total	136,668	136,660	8	96,420	96,428	(8)
				3,126,642	3,126,437	205	2,205,844	2,206,049	(205)

1990-1991				Camden			Rockport		
	Town	Local	Total Allocations	Correct	Incorrect	Diff	Correct	Incorrect	Diff
	Valuation	Share	Found Alloc						
Camden	218,875,000	59.27%	Debt Service	2,867,471	2,867,397	74	1,970,384	1,970,458	(74)
Rockport	150,400,000	40.73%	Add Local	128,571	128,568	3	88,348	88,351	(3)
	369,275,000	100.00%	Total	-	-	0	-	-	-
				2,996,043	2,995,965	78	2,058,731	2,058,809	(78)

1989-1990				Camden			Rockport		
	Town	Local	Total Allocations	Correct	Incorrect	Diff	Correct	Incorrect	Diff
	Valuation	Share	Found Alloc						
Camden	162,250,000	62.55%	Debt Service	2,589,297	2,589,296	1	1,549,987	1,549,988	(1)
Rockport	97,125,000	37.45%	Add Local	132,244	132,235	9	79,163	79,172	(9)
	259,375,000	100.00%	Total	84,432	84,432	(0)	50,542	50,542	0
				2,805,973	2,805,963	10	1,679,692	1,679,702	(10)

Totals	107,548,619	63,618,133	63,822,966	(204,833)	43,930,486	43,725,652	204,833
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COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 28

2004-05

528 - 528

A. EXPENDITURES AND PUPILS		SCHOOL YEAR (2002-03) K-8	CALENDAR YEAR (2003) 9-12
1	TOTAL OPERATING EXPENDITURES	7,979,990.88	0.00
2	PLUS TUITION AND REGIONAL ASSESSMENT PAID	45,796.59	0.00
3	LESS TUITION RECEIPTS	414,531.09	0.00
4	LESS OTHER MISCELLANEOUS REVENUES	97,395.24	0.00
5	(A) LESS LOCAL SPECIAL EDUCATION	1,330,157.03	0.00
6	(B) LESS SPECIAL EDUCATION TUITION AND BOARD	45,796.59	0.00
7	LESS VOCATIONAL EDUCATION EXPENDITURES	0.00	0.00
	LESS FEDERAL REVENUE EXPENDED FOR OPERATION	0.00	0.00
8	ADJUSTED OPERATING EXPENDITURES	6,137,907.52	0.00
9	RESIDENT PUPILS - OCTOBER 1ST	850.0	0.0
10	RESIDENT PUPILS - APRIL 1ST	863.0	0.0
11	AVERAGE PUPILS - OCTOBER & APRIL	856.5	0.0
15	PER PUPIL EXPENDITURE	7,166.27	0.00

B. LOCAL OPERATING COST PERCENTAGE CALCULATIONS

20	LOCAL OPER. COST PCT. =	STATEWIDE FACTOR	P.P.C. WEIGHT	LOCAL PER PUPIL CAPACITY	STATE PER PUP. CAPACITY	INCOME WEIGHT	LOCAL MED. INC.	STATE MED. INC.	C.O.L. ADJ.	% PUPILS
CAMDEN		.62050 X	[.85 X	(1,065,912.00 /	446,063.00) +	.15 X	(34,815 /	31,348 /	1.0000 X	.5579 =
ROCKPORT		.62050 X	[.85 X	(893,096.02 /	446,063.00) +	.15 X	(37,859 /	31,348 /	1.0000 X	.4421 =
TOTAL PERCENT										1.0000

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333RUN ON 10/28/04
PAGE 2

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 28

2004-05

528 - 528

C. PROGRAM COST & DEBT SERVICE PERCENTAGE CALCULATIONS

22	LESSER OF (PUPILS	X P. P. RATE)	OR (FIS. CAPACITY X RATE)	= LOCAL AMT.	PCT.
CAMDEN	489.0	X 5,658.00 =	2,766,762.00 OR 560,309,610 X 8.96 =	2,766,762.00	100.00%
ROCKPORT	387.5	X 5,658.00 =	2,192,475.00 OR 367,872,300 X 8.96 =	2,192,475.00	100.00%
TOTAL	876.5		4,959,237.00 928,181,910	4,959,237.00	100.00%

23 TOTAL LOCAL AND STATE PERCENTAGES: LOCAL SHARE % = 100.00% STATE SHARE % = 0.00%

D. OPERATING COST ALLOCATIONS

29	AVG. CAL. YEAR PUPILS +DCL ENR ADJ X PER PUPIL GUARANTEE	TOTAL ALLOCATION	LOCAL ALLOCATION	STATE ALLOCATION
K-8 PUPILS	876.5 + 0.00 X	4,816.00	4,221,224.00	
9-12 PUPILS	0.0 + 0.00 X	4,816.00	0.00	
ADULT EDUC. COURSES AT .1	0.0 X	4,816.00	0.00	
EQUIV. INSTRUCTION PUPILS	0.375 X	4,816.00	1,806.00	
30 TOTAL OPERATING COSTS, LOCAL SHARE (100.00%) AND STATE SHARE (%)		4,223,030.00	4,223,030.00	0.00

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

RUN JN 10/28/04
PAGE 3

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 28

2004-05

528 - 528

E. PROGRAM COST & FOUNDATION ALLOCATIONS					TOTAL ALLOCATION	LOCAL ALLOCATION	STATE ALLOCATION
31	EARLY CHILDHOOD PROGRAM FOR 2002-03						
32	SPECIAL EDUCATION EXPENDITURES (LOCAL)				0.00		
33A	SPECIAL EDUCATION TUITION FOR 2002-03	2002-03	1,330,157.03	X 101.40%	1,348,779.23		
33B	SPECIAL EDUCATION BOARD FOR 2002-03		45,796.59	X 101.40%	46,437.74		
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2002-03		0.00	X 101.40%	0.00		
35	TRANSPORTATION (OPERATION) FOR 2002-03		0.00	X 101.40%	0.00		
36	TRANSPORTATION (BUS PURCHASES) FOR 2003-04		217,943.70	X 101.40%	220,994.91		
36A	PROGRAM COSTS SUB-TOTAL				35,257.00		
36B	LESS PROG COSTS SUB-TTL X 2.99% + TRANS OPER X 2.99% + SPED ADJ X 2.99%				1,651,468.88		
37	TOTAL PROGRAM COSTS, LOCAL SHARE (100.00%) AND STATE SHARE (%)				49,378.92		
38	MAXIMUM EXPECTED LOCAL SHARE OF PROGRAM COSTS (CIRCUIT BREAKER)				1,602,089.96	1,602,089.96	0.00
	= STATE VALUATION (\$928,181,910.00) AT 1.35 MILLS = 1,253,045.58						
38B	PROGRAM CIRCUIT BREAKER ADJUSTMENT						
39	TOTAL PROGRAM COST ALLOCATION (LINE 37 PLUS LINE 38B)				1,602,089.96	349,044.38- 1,253,045.58	349,044.38 349,044.38
40	TOTAL FOUNDATION ALLOCATION (LINE 30B PLUS LINE 39)				5,825,119.96		
40D	ADJUSTED FOUNDATION ALLOCATION (LINE 40 LESS LINE 40A)				5,825,119.96	5,476,075.58	349,044.38 349,044.38

S T A T E O F M A I N E
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RUN JN 10/28/04
PAGE 4

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 28

2004-05

528 - 528

F. DEBT SERVICE ALLOCATIONS				TOTAL ALLOCATION	LOCAL ALLOCATION	STATE ALLOCATION
41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	TOTAL	
42	TOTAL PRINCIPAL & INTEREST				\$0.00	
43	APPROVED LEASES FOR 2003-04 @ 40%		\$0.00	\$0.00	0.00	
43A	APPROVED LEASE PURCHASES FOR 2003-04				0.00	
44	INSURED VALUE FACTOR FOR 2002-03				0.00	
44A	LESS INSURED VALUE FACTOR X 2.99%				0.00	
45	TOTAL DEBT SERVICE, LOCAL SHARE (100.00%) AND STATE SHARE (%)				0.00	0.00
46	MAXIMUM EXPECTED LOCAL SHARE OF DEBT SERVICE (CIRCUIT BREAKER)					
	= STATE VALUATION (\$928,181,910.00) AT .38 MILLS =			352,709.13		
46B	DEBT SERVICE CIRCUIT BREAKER ADJUSTMENT				0.00	0.00
46C	APPROVED LEASES FOR 2003-04 @ 60%				0.00	0.00
47	TOTAL DEBT SERVICE ALLOCATION				0.00	0.00
G. TOTALS AND ADJUSTMENTS				TOTAL ALLOCATION	LOCAL ALLOCATION	STATE ALLOCATION
48	TOTAL COMBINED ALLOCATIONS (LINE 40B OR 40D PLUS LINE 47)			5,825,119.96	5,476,075.58	349,044.38
49	MINIMUM STATE ALLOCATION ADJUSTMENT			0.00		0.00
50	ADJUSTED COMBINED ALLOCATIONS (LINE 48 PLUS LINE 49B)			5,825,119.96	5,476,075.58	349,044.38
52	PLUS GEOGRAPHIC ISOLATION GRANT					0.00
53	PLUS ESL/BILINGUAL ADJUSTMENT					0.00
55	HOLD HARMLESS AND/OR HARDSHIP CUSHION					0.00
56	PLUS AUDIT ADJUSTMENTS FOR PRIOR YEARS					0.00
57	LESS AUDIT ADJUSTMENTS FOR PRIOR YEARS					0.00
58	LESS ADJUSTMENT FOR UNAPPROPRIATED FOUNDATION ALLOCATION (STATE SHARE)					0.00
59A	LESS PENALTY FOR UNCERTIFIED PERSONNEL					0.00
59B	LESS ADJUSTMENT FOR UNALLOCATED BALANCE IN EXCESS OF 3%					0.00
59C	PLUS SPECIAL EDUCATION HARDSHIP ADJUSTMENT					0.00
59D	PLUS SPECIAL EDUCATION OUT-OF-DISTRICT ADJUSTMENT					0.00
59E	PLUS LONG-TERM DRUG TREATMENT CENTERS ADJUSTMENT					0.00
59G	ADJUSTMENT FOR EMERGENCY BUS REPLACEMENT					0.00
59H	LESS ADJUSTMENT FOR LAPTOP AGREEMENT					0.00
60	ADJUSTED STATE ALLOCATION					349,044.38

PRELIMINARY ESTIMATE

General Purpose Aid for Local Schools FY 2004-05, FY 2005-06 and FY 2006-07
(Note: 2005-06 and 2006-07 amounts are preliminary estimates and may change)

1/4/2005

	2004-05:				2005-06:				2005-06				2006-07:				2006-07			
	Total Allocation	Local	State	Mill	EPS Allocation	Local Share	Mill Rate	State Share	2004-05	2005-06	2006-07	2006-07	2004-05	2005-06	2006-07	2006-07	2004-05	2005-06	2006-07	2006-07
													EPS Allocation	Local Share	Mill Rate	State Share				
													Total							
503	SAD #3 THORNDIKE	11,855,742	3,898,582	7,957,160	8.26	11,493,499	3,878,483	7,615,016	1342.141	11,493,499	3,878,483	7,615,016	12,184,036	3,865,589	7.49	8,318,447	703,431	361,287	1,735,435	1,081,639
504	SAD #4 GUILFORD	5,567,878	2,139,046	3,428,832	8.26	5,530,614	2,125,711	3,404,903	2,000.000	5,530,614	2,125,711	3,404,903	5,815,025	2,044,770	7.49	3,770,255	365,352	341,423	1,597,975	1,081,639
505	SAD #5 ROCKLAND	9,261,203	6,222,570	3,038,633	7.99	10,741,945	7,123,628	3,618,317	579.684	10,741,945	7,123,628	3,618,317	11,432,783	7,505,440	7.20	3,927,343	309,026	888,710	200,858	1,081,639
506	SAD #6 BUXTON	27,138,793	12,803,577	14,335,216	7.91	30,090,544	12,968,613	17,121,931	2,786.715	30,090,544	12,968,613	17,121,931	31,817,943	13,446,423	7.13	18,371,521	1,249,589	4,036,304	1,056,687	1,081,639
507	SAD #7 NORTH HAVEN	621,160	621,160	20,510	2.77	588,660	462,253	126,428	105.917	588,660	462,253	126,428	624,867	493,619	2.39	131,248	4,821	110,738	1,735,435	1,081,639
508	SAD #8 VINELAND	2,224,264	1,338,403	885,862	7.70	2,374,008	1,546,568	827,440	115.314	2,374,008	1,546,568	827,440	2,451,210	1,663,942	6.93	787,268	1,249,589	4,036,304	1,056,687	1,081,639
509	SAD #9 FARMINGTON	18,140,505	6,592,365	11,548,140	8.23	18,467,164	6,359,437	12,107,727	559.587	18,467,164	6,359,437	12,107,727	19,573,826	6,290,251	7.49	13,283,575	1,175,848	1,735,435	1,056,687	1,081,639
510	SAD #10 ALLAGASH	159,796	157,324	7,497	6.65	147,382	141,152	6,230	115.314	147,382	141,152	6,230	156,961	150,731	6.88	6,230	0	0	1,735,435	1,081,639
511	SAD #11 GARDNER	15,547,255	4,842,032	10,705,223	8.26	15,725,132	4,279,919	11,445,213	739.991	15,725,132	4,279,919	11,445,213	16,596,840	4,293,643	7.49	12,303,197	857,984	1,597,975	1,056,687	1,081,639
512	SAD #12 JACKMAN	1,085,952	543,504	542,448	8.26	1,223,487	572,005	651,482	109.034	1,223,487	572,005	651,482	1,306,554	563,248	7.49	743,306	91,824	200,858	1,056,687	1,081,639
513	SAD #13 BINGHAM	1,818,617	721,614	1,097,003	7.11	1,894,140	738,915	1,155,226	88.223	1,894,140	738,915	1,155,226	2,022,362	718,517	6.50	1,303,845	148,620	206,842	1,056,687	1,081,639
514	SAD #14 DANFORTH	1,146,209	391,653	754,556	8.26	1,129,703	432,824	696,879	115.314	1,129,703	432,824	696,879	1,197,426	414,946	7.49	782,480	85,601	27,924	1,056,687	1,081,639
515	SAD #15 GRAY	13,589,557	6,770,518	6,829,039	8.26	15,184,126	6,805,001	8,379,125	1,550.086	15,184,126	6,805,001	8,379,125	16,040,090	7,127,859	7.49	8,912,231	533,106	2,083,193	1,056,687	1,081,639
516	SAD #16 HALLOWELL	5,447,725	2,239,813	3,207,912	8.26	5,939,019	2,044,350	3,894,669	686.757	5,939,019	2,044,350	3,894,669	6,231,546	2,052,635	7.49	4,178,912	284,243	971,000	1,056,687	1,081,639
517	SAD #17 NORWAY	27,399,422	11,596,918	15,802,503	8.26	27,944,357	12,025,321	15,919,036	116.533	27,944,357	12,025,321	15,919,036	29,308,319	12,449,129	7.49	16,859,190	940,154	1,056,687	1,056,687	1,081,639
518	SAD #18 PROSPECT	1,110,655	462,445	648,210	8.26	1,083,594	495,600	587,994	125.556	1,083,594	495,600	587,994	1,154,856	474,117	7.49	680,739	92,745	37,529	1,056,687	1,081,639
519	SAD #19 LUBEC	1,435,184	690,727	744,457	8.26	1,232,233	741,335	490,898	125.556	1,232,233	741,335	490,898	1,307,789	745,630	7.49	562,160	71,262	172,291	1,056,687	1,081,639
520	SAD #20 FORT FAIRFIELD	4,698,141	1,232,700	3,465,441	8.26	4,447,308	1,131,620	3,315,688	125.556	4,447,308	1,131,620	3,315,688	4,633,280	1,037,365	7.49	3,595,915	280,227	130,474	1,056,687	1,081,639
521	SAD #21 DIXFIELD (with Peru)	7,119,627	2,094,470	5,025,158	8.26	7,104,835	1,895,257	5,209,578	184.420	7,104,835	1,895,257	5,209,578	7,530,490	1,820,058	7.49	5,701,432	491,855	676,275	1,056,687	1,081,639
522	SAD #22 HAMPODEN	15,286,630	5,166,820	10,119,810	8.26	16,557,889	4,640,055	11,917,834	1,798.024	16,557,889	4,640,055	11,917,834	17,544,097	4,872,994	7.49	12,671,103	753,269	2,551,293	1,056,687	1,081,639
523	SAD #23 CARMELO	5,973,459	1,633,770	4,339,690	8.26	6,092,926	1,426,089	4,666,837	327.147	6,092,926	1,426,089	4,666,837	6,420,948	1,406,822	7.49	5,014,326	347,489	674,636	1,056,687	1,081,639
524	SAD #24 VAN BUREN	3,170,686	666,517	2,504,169	8.26	3,447,055	664,517	2,782,538	278.370	3,447,055	664,517	2,782,538	3,666,461	610,435	7.49	3,056,026	273,488	551,857	1,056,687	1,081,639
525	SAD #25 SHERMAN	2,563,993	940,327	1,623,666	8.26	2,729,976	935,445	1,794,531	170.865	2,729,976	935,445	1,794,531	2,903,746	886,442	7.49	2,017,304	222,773	393,638	1,056,687	1,081,639
526	SAD #26 EASTBROOK	743,230	425,344	317,886	8.26	667,246	481,950	185,296	185.296	667,246	481,950	185,296	708,199	474,492	7.49	233,708	48,412	1,081,639	1,056,687	1,081,639
527	SAD #27 FORT KENT	7,599,092	2,254,270	5,344,822	8.26	8,028,425	2,188,074	5,840,351	495.530	8,028,425	2,188,074	5,840,351	8,542,386	2,115,925	7.49	6,426,461	586,110	1,081,639	1,056,687	1,081,639
528	SAD #28 CAMDEN	5,825,120	5,476,076	349,044	5.86	5,970,602	5,090,530	880,072	531.027	5,970,602	5,090,530	880,072	6,355,907	5,442,277	5.30	913,629	33,558	564,585	1,056,687	1,081,639
529	SAD #29 HOULTON	8,717,893	2,213,023	6,504,870	8.26	8,509,975	1,949,773	6,560,202	55.332	8,509,975	1,949,773	6,560,202	9,034,695	1,830,931	7.49	7,203,765	643,563	698,895	1,056,687	1,081,639
530	SAD #30 LEE	2,489,443	656,464	1,832,979	8.26	2,423,451	574,483	1,848,968	15.990	2,423,451	574,483	1,848,968	2,546,950	559,503	7.49	1,987,447	138,479	154,469	1,056,687	1,081,639
531	SAD #31 HOWLAND	4,912,240	1,998,919	2,913,320	8.26	4,863,470	1,867,999	2,995,471	82.151	4,863,470	1,867,999	2,995,471	5,130,223	1,838,795	7.49	3,291,428	295,957	378,108	1,056,687	1,081,639
532	SAD #32 ASHLAND	2,447,618	1,021,334	1,426,285	7.54	2,475,825	1,026,074	1,449,751	23.466	2,475,825	1,026,074	1,449,751	2,631,604	970,651	7.04	1,660,952	211,201	234,668	1,056,687	1,081,639
533	SAD #33 ST. AGATHA	2,297,105	711,547	1,585,558	8.26	2,549,185	648,410	1,900,775	315.218	2,549,185	648,410	1,900,775	2,687,883	622,419	7.49	2,065,464	164,689	473,907	1,056,687	1,081,639
534	SAD #34 BELFAST	15,162,326	8,105,888	7,056,438	7.88	15,467,364	9,127,990	6,339,374	77.730	15,467,364	9,127,990	6,339,374	16,321,550	8,627,871	7.20	7,693,679	1,354,306	637,241	1,056,687	1,081,639
535	SAD #35 ELIOT	18,322,807	8,793,925	9,528,881	8.26	21,107,999	8,949,710	12,158,289	2,619.408	21,107,999	8,949,710	12,158,289	22,291,418	9,363,988	7.49	12,927,420	769,131	3,388,538	1,056,687	1,081,639
536	SAD #36 LIVERMORE FALLS	6,065,294	2,130,127	3,935,167	8.26	6,638,038	2,103,822	4,534,216	599.049	6,638,038	2,103,822	4,534,216	7,077,972	1,950,771	7.49	5,127,201	1,354,306	637,241	1,056,687	1,081,639
537	SAD #37 MILBRIDGE	5,322,031	2,434,606	2,887,425	8.26	4,804,451	2,733,234	2,071,217	816.207	4,804,451	2,733,234	2,071,217	5,114,510	2,991,506	7.49	2,123,004	51,766	764,421	1,056,687	1,081,639
538	SAD #38 DIXMONT	2,646,333	743,124	1,903,209	8.26	2,515,745	690,536	1,825,209	178.001	2,515,745	690,536	1,825,209	2,680,779	673,726	7.49	2,007,053	181,845	103,844	1,056,687	1,081,639
539	SAD #39 BUCKFIELD	5,041,692	1,524,844	3,516,849	8.26	5,111,958	1,425,676	3,686,282	169.433	5,111,958	1,425,676	3,686,282	5,251,902	1,451,937	7.49	3,799,966	113,684	283,117	1,056,687	1,081,639
540	SAD #40 WALDOBORO	15,139,022	7,078,801	8,060,221	8.26	15,001,354	7,443,853	7,557,500	1,502.721	15,001,354	7,443,853	7,557,500	15,826,572	7,727,059	7.49	8,099,513	542,013	39,292	1,056,687	1,081,639
541	SAD #41 MILO	4,943,016	1,266,775	3,686,242	8.26	4,983,761	1,115,513	3,868,248	182.007	4,983,761	1,115,513	3,868,248	5,314,442	1,066,202	7.49	4,248,241	379,992	561,999	1,056,687	1,081,639

H:\My Documents\WebUpdates\ComparisonofY05asof04Jan2005forWeb Sheet1

Calais, Easton, Poland, Sebeois Pl., SAD #31 and SAD #21 with Peru amounts are being reviewed and may change

Page 6 of 8

PRELIMINARY ESTIMATE

General Purpose Aid for Local Schools FY 2004-05, FY 2005-06 and FY 2006-07
(Note: 2005-06 and 2006-07 amounts are preliminary estimates and may change)

1/14/05 8:00 PM

Isolated Small School - Elem at 8 miles
All Units subject to 84% of Operating Costs OR 84% of Special
Education Costs whichever produces the greater State Share

General Purpose Aid for Local Schools FY 2004-05, FY 2005-06 and FY 2006-07 (Note: 2005-06 and 2006-07 amounts are preliminary estimates and may change)																							
Don't Oper. Schools	2004 CYA Pupils	2004-05:			2005-06:					2005-06 Special State Share					Units less than 1000 pupils			Units more than 1000 pupils			2006-07:		
		Total Allocation	Local	State plus Geog. Isol.	EPS Allocation	Local Share	Mill Rate	State Share	Over 2004-05	Total Decline in Costs	2005-06 Total Decline in Costs	2005-06 Transition Adjustment	2005-06 Transition Adjustment 2.5%	Impact	2006-07 Total	Local Share	Mill Rate	State Share					
504	SAD #4 GUILFORD	841.50	5,567,878	2,139,046	3,428,832	2,125,711	8.26	3,404,903	579,684	16,271	43,591	0	168,666	0	211,657	5,815,025	2,044,770	7.49	3,770,255				
505	SAD #5 ROCKLAND	1,453.00	9,261,203	3,428,832	5,832,371	7,123,628	7.99	3,618,317	579,684	14,288	0	0	0	583,971	11,432,783	7,505,440	7.20	3,927,343					
506	SAD #6 BUXTON	4,010.00	27,138,793	12,803,577	14,335,216	12,968,613	7.91	17,121,931	2,786,715	146,943	0	0	0	2,933,658	31,817,943	13,446,423	7.13	18,371,521					
507	SAD #7 NORTH HAVEN	61.50	221,160	621,160	74,334	462,461	2.77	106,199	32,765	72,338	0	0	0	105,084	624,867	493,619	2.39	131,248					
508	SAD #8 VINAL HAVEN	211.00	622,424	1,336,403	945,339	1,546,568	7.70	827,440	117,589	16,252	46,407	0	46,407	0	2,451,210	1,663,942	6.93	787,268					
509	SAD #9 FARMINGTON	2,586.00	18,140,505	6,592,365	11,548,140	12,118,398	8.23	12,118,398	570,257	16,963	0	0	0	632,228	19,873,826	8,290,251	7.49	13,263,575					
510	SAD #10 ALLAGASH	24.00	159,796	157,324	7,497	147,382	6.65	6,230	1,267	0	0	0	0	0	156,961	150,731	6.83	6,230					
511	SAD #11 GARDINER	2,263.50	15,547,255	4,842,032	10,705,222	11,445,213	7.99	11,445,213	739,991	19,925	0	0	0	740,996	16,596,840	4,293,643	7.49	12,303,197					
512	SAD #12 JACKMAN	175.50	1,085,952	543,504	626,181	572,005	8.26	651,482	25,302	60,611	31,276	0	31,276	0	1,306,554	563,248	7.49	743,306					
513	SAD #13 BINGHAM	289.00	1,816,617	721,614	1,097,632	1,894,140	7.91	1,155,226	57,594	25,756	0	0	0	83,392	2,022,382	718,517	6.50	1,303,845					
514	SAD #14 DANFORTH	142.50	1,146,209	391,653	754,962	432,824	8.26	696,879	1,017,634	6,277	37,939	0	37,939	0	1,197,426	414,946	7.49	782,480					
515	SAD #15 GRAY	2,019.50	13,599,557	6,720,518	6,879,039	6,805,001	8.26	8,379,125	1,550,086	30,837	0	0	0	703,791	16,040,090	2,127,859	7.49	8,912,231					
516	SAD #16 HALLOWELL	832.50	5,447,725	2,239,813	3,207,912	2,044,350	8.26	3,394,669	686,757	17,051	0	0	0	344,338	6,420,948	1,406,622	7.49	5,014,328					
517	SAD #17 NORWAY	3,668.50	27,399,422	11,598,918	15,902,503	12,025,321	8.26	15,919,036	116,533	164,796	0	0	0	174,898	28,308,319	12,449,129	7.49	16,859,190					
518	SAD #18 PROSPECT	177.50	1,110,655	462,445	648,210	495,000	8.26	587,994	1,083,594	15,894	0	0	0	672,271	20,308,319	12,449,129	7.49	16,859,190					
519	SAD #19 LUBEC	177.00	1,435,184	690,727	746,046	741,335	8.26	490,998	297,743	136,998	37,552	0	37,552	0	1,154,856	474,117	7.49	680,739					
520	SAD #20 FORT FAIRFIELD	646.00	4,698,141	1,232,700	3,465,441	1,131,620	8.26	3,315,688	144,741	134,129	171,499	0	171,499	0	4,633,280	1,037,365	7.49	3,595,915					
521	SAD #21 DIXFIELD (with Peru)	1,046.50	7,119,627	2,094,470	5,025,158	1,895,257	8.26	5,209,578	184,420	34,161	0	0	0	219,382	7,530,400	1,229,058	7.49	5,701,432					
522	SAD #22 HAMPDEN	2,280.50	15,286,530	5,166,820	10,119,710	4,640,555	8.26	11,917,634	1,798,024	6,277	0	0	0	1,824,741	17,540,097	4,872,994	7.49	12,671,103					
523	SAD #23 CARMEL	959.50	5,973,459	1,633,770	4,339,690	1,426,089	8.26	4,666,537	327,147	17,151	0	0	0	344,338	6,420,948	1,406,622	7.49	5,014,328					
524	SAD #24 VAN BUREN	439.50	3,170,686	666,517	2,504,169	3,447,055	8.26	2,782,538	276,370	12,803	0	0	0	291,262	3,666,461	610,435	7.49	3,056,026					
525	SAD #25 SHERMAN	388.50	2,653,963	940,327	1,623,666	729,976	935,445	8.26	1,794,531	170,865	14,033	0	0	174,898	2,903,746	886,442	7.49	2,017,304					
526	SAD #26 EASTBROOK	123.50	743,230	425,344	317,886	667,246	481,950	8.22	185,296	15,894	15,894	0	15,894	0	708,199	474,402	7.49	233,708					
527	SAD #27 FORT KENT	1,149.00	7,990,092	2,254,270	5,735,822	2,188,074	8.26	5,840,351	495,530	17,151	0	0	0	495,530	8,542,386	2,115,925	7.49	6,428,461					
528	SAD #28 CAMDEN	884.00	5,925,120	5,476,076	349,044	5,970,602	5.86	739,260	390,216	17,151	0	0	0	566,627	6,355,907	5,442,277	5.30	913,629					
529	SAD #29 HOLTTON	1,317.00	8,711,893	2,213,023	6,500,870	1,948,773	8.26	6,587,811	82,941	1,640	0	0	0	167,581	9,034,695	1,830,901	7.49	7,203,765					
530	SAD #30 LEE	295.50	2,480,443	556,464	1,923,979	2,453,435	5.74	1,878,952	45,974	1,641	0	0	0	143,715	2,546,950	559,503	7.49	1,987,447					
531	SAD #31 HOWLAND	860.50	4,812,240	1,998,919	2,813,320	1,687,989	8.26	2,995,471	82,151	0	0	0	145,686	2,277,817	5,130,223	1,838,795	7.49	3,291,428					
532	SAD #32 ASHLAND	349.00	2,247,618	1,021,334	1,426,285	1,026,074	7.54	1,449,751	23,466	4,072	0	0	0	73,256	2,631,604	970,651	7.04	1,660,952					
533	SAD #33 ST. AGATHA	332.50	2,297,105	711,547	1,585,558	648,410	8.26	1,900,775	315,218	162,905	0	0	0	348,183	2,687,883	622,871	7.20	2,065,464					
534	SAD #34 BELFAST	1,981.00	15,162,326	8,105,688	7,056,638	9,127,990	7.88	6,339,374	716,559	162,905	0	0	0	606,230	7,077,972	1,950,771	7.49	5,127,201					
535	SAD #35 ELIOT	2,708.50	18,322,807	8,783,925	9,538,881	9,493,710	8.26	12,158,269	2,619,408	162,905	0	0	0	144,197	5,114,510	2,991,506	7.49	2,123,004					
536	SAD #36 LIVERMORE FALLS	1,038.00	6,065,294	2,130,127	3,935,167	2,103,822	8.26	4,534,216	599,049	162,905	0	0	0	91,493	2,680,779	673,726	7.49	2,007,053					
537	SAD #37 MILBRIDGE	808.50	5,322,031	2,434,606	2,887,425	2,733,234	8.26	2,071,217	(16,207)	(51,773)	0	0	0	211,420	5,251,902	1,451,937	7.49	3,799,966					
538	SAD #38 DIXMONT	400.00	2,645,333	743,124	1,902,209	690,536	8.26	1,825,209	169,433	162,905	0	0	0	193,467	15,825,572	7,727,059	7.49	8,099,513					
539	SAD #39 BUCKFIELD	630.00	5,041,692	1,524,844	3,516,849	1,426,676	8.26	3,686,282	169,433	(51,773)	0	0	0	207,342	5,314,442	1,066,202	7.49	4,248,241					
540	SAD #40 WALDOBORO	2,028.50	15,130,022	7,078,801	8,060,221	6,902,221	8.26	7,640,895	1,410,240	(16,207)	0	0	0	132,862	2,802,148	522,802	7.49	2,279,346					
541	SAD #41 MILO	758.50	4,943,016	1,266,775	3,686,242	1,115,513	8.26	3,893,584	207,342	(16,207)	0	0	0	112,798	11,676,800	5,956,670	7.49	5,716,130					
542	SAD #42 MARS HILL	428.00	2,772,696	616,131	2,156,565	546,812	8.26	2,100,729	(16,207)	(51,773)	0	0	0	180,530	6,532,545	4,041,265	5.51	2,585,279					
543	SAD #43 MEXICO	1,548.00	10,876,430	6,248,320	4,628,110	6,537,790	8.26	4,446,032	(182,078)	(116,209)	0	0	0	172,238	2,708,431	577,479	7.49	2,131,952					
544	SAD #44 BETHEL	918.00	6,509,963	4,131,658	2,377,305	3,902,659	5.87	2,389,745	12,441	(16,209)	0	0	0	129,676	7,313,430	1,844,413	7.49	5,468,908					
545	SAD #45 WASHBURN	410.00	2,638,611	711,449	1,927,161	623,630	8.26	1,991,715	64,554	(11,923)	0	0	0	1,472,223	18,948,086	6,923,007	7.49	12,035,079					
546	SAD #46 DEXTER	1,052.50	7,165,131	1,925,960	5,239,172	1,872,542	8.26	4,995,344	(24,147)	(19,168)	0	0	0	821,147	15,894,821	4,253,946	7.49	11,220,875					
547	SAD #47 OAKLAND	2,478.50	16,739,888	6,759,554	9,979,334	6,707,772	8.26	11,347,929	1,368,596	(103,628)	0	0	0	2,176,714	19,560,243	4,119,875	7.49	15,440,369					
548	SAD #48 NEWPORT	2,087.00	14,071,663	4,478,247	9,593,416	4,310,481	8.26	10,322,668	729,252	(91,804)	0	0	0	159,478	7,797,193	5,748,876	6.12	2,048,316					
549	SAD #49 FAIRFIELD	2,700.00	16,941,645	4,859,371	12,082,274	4,235,315	8.26	14,218,484	2,136,210	(40,534)	0	0	0	2,035,570	18,552,868	10,324,216	7.49	8,226,852					
550	SAD #50 THOMASTON	978.00	6,983,456	5,122,320	1,861,176	5,338,947	6.54	7,351,975	1,851,533	(7,525)	0	0	0	1,267,527	17,713,923	4,957,237	7.49	12,756,666					
551	SAD #51 CUMBERLAND	2,335.50	15,517,869	9,771,695	5,846,174	9,744,322	8.26	7,808,421	1,862,247	(73,329)	0	0	0	1,287,527	17,713,923	4,957,237	7.49	12,756,666					
552	SAD #52 TURNER	2,206.00	16,118,070	5,289,753	10,828,317	4,878,769	8.26	11,965,348	1,137,031	(130,496)	0	0	0	0	0	0	0	0	0				

MSAD#28
2005-2006 BUDGET DEVELOPMENT AND REFERENDUM TIMELINE

Budget Development (Additional Finance Meetings may be added as needed)

January 19th Status Quo budget to Finance Committee

January 20th Building Budgets due to Central Office

February 16th Finance Committee – Preliminary budget to include instructional supplies
School Board – Review Status of the 2004-2005 Budget

March 16th Finance committee – Continue Budget Process

April 20th Board Meeting to approve Budget

Referendum Timeline – Dates Tentative

April 20th Board Meeting to sign Warrant

April 23rd Deliver Warrants to Camden and Rockport

May 18th /19th Make sample ballots available for publication in newspapers

May 26th Conduct Informational Meeting and Public Hearing

June 1st Clerks post Sample Ballots – Clerks post/mail (as applicable) Notices of Absentee
Ballot Processing Times

June 7th **Election**

June 9th Clerks deliver completed Election Returns to School District Committee

June 16th School Administrative District meets to compute and adopt Declaration of
Election Results

School Administrative Districts and Community School Districts -- Local share comparison

Total Local Raised = Local Required PLUS Local Additional										Local "required" share based on Mill Expectation Formula -- Title 20-A Chapter 712										Comparison of local shares based on Mill Expectation Formula and local shares based on Local Method of Cost-Sharing									
UNIT TOWN CODE		S.A.U.		Actual/2002-03 Local Raised		Actual/2003-04 Local Raised		(D) 2004-05 Total Local Raised As of 12/28/04		SADs & CSDs only 2004-05 Percent for each municipality		Estimated* 2005-06 Local Required Portion of EPS As of 1/14/05		SADs & CSDs only 2005-06 Percent for each municipality (Excluding Trans. Adj.) As of 1/14/05		Estimated* 2005-06 State Portion of EPS As of 1/14/05		SADs & CSDs only amount of % change 2004-05 to 2005-06		2005-06 % using Local Method of Cost-sharing		2005-06 amounts using Local Method of Cost-sharing		Local Share Change from 2005-06 Mill Exp. to 2005-06 Local Method		Local Method of Cost-sharing			
520	155	Fort Fairfield		\$1,787,456	\$1,787,456	\$1,822,034	\$1,822,034	\$1,822,034	\$1,822,034	100.00%		\$1,131,620	8.26	100.00%	\$3,315,688		\$5,209,578		0.00%	100.00%	\$1,131,620	0.00%	\$1,131,620	0.00%	\$1,131,620	0.00%		100% Valuation	
Total SAD #21 with Peru				\$1,787,456	\$1,975,997	\$3,118,325	\$3,118,325	\$3,118,325	\$3,118,325			\$1,895,257	8.26		\$5,209,578		\$5,209,578				\$1,895,257		\$1,895,257		\$1,895,257			Effective 7/1/05	
521	074	Canton		\$430,472	\$430,472	\$430,472	\$430,472	\$430,472	\$430,472	17.21%		\$308,511	8.26	16.28%	\$886,522		\$886,522		-0.93%	16.33%	\$309,534	-0.93%	\$309,534	-0.05%	\$309,534	-0.05%		90% Vals. 10% Pupils	
521	080	Carthage		\$176,857	\$176,857	\$176,857	\$176,857	\$176,857	\$176,857	7.21%		\$130,508	8.26	6.89%	\$409,459		\$409,459		-0.32%	6.96%	\$131,855	-0.32%	\$131,855	-0.07%	\$131,855	-0.07%			
521	125	Dixfield		\$1,174,425	\$1,300,166	\$1,407,382	\$1,407,382	\$1,407,382	\$1,407,382	45.13%		\$788,004	8.26	41.58%	\$2,691,234		\$2,691,234		-3.55%	42.32%	\$802,020	-3.55%	\$802,020	-0.74%	\$802,020	-0.74%			
343	343	Peru -- new a member as of 7/1/05				\$949,348	\$949,348	\$949,348	\$949,348	30.45%		\$668,234	8.26	35.25%	\$1,222,363		\$1,222,363		4.80%	34.35%	\$651,848	4.80%	\$651,848	0.86%	\$651,848	0.86%			
Total SAD #22				\$7,223,289	\$7,604,549	\$7,968,876	\$7,968,876	\$7,968,876	\$7,968,876			\$4,640,055	8.26		\$11,917,834		\$11,917,834				\$4,640,055		\$4,640,055		\$4,640,055			80% Vals. 20% Pupils	
522	186	Hampden		\$443,772	\$467,439	\$487,061	\$487,061	\$487,061	\$487,061	61.13%		\$2,850,939	8.26	61.44%	\$6,987,759		\$6,987,759		0.31%	61.24%	\$2,841,542	0.31%	\$2,841,542	0.20%	\$2,841,542	0.20%		???? P&S 1969	
522	295	Newburgh		\$799,776	\$799,776	\$799,776	\$799,776	\$799,776	\$799,776	9.92%		\$460,495	8.26	9.92%	\$1,187,015		\$1,187,015		0.00%	9.93%	\$460,632	0.00%	\$460,632	-0.01%	\$460,632	-0.01%		Ch. 237	
522	483	Wintport		\$1,985,741	\$2,157,350	\$2,307,143	\$2,307,143	\$2,307,143	\$2,307,143	28.95%		\$1,328,621	8.26	28.64%	\$3,743,060		\$3,743,060		-0.31%	28.83%	\$1,337,980	-0.31%	\$1,337,980	-0.19%	\$1,337,980	-0.19%			
Total SAD #23				\$1,638,773	\$1,721,546	\$1,927,967	\$1,927,967	\$1,927,967	\$1,927,967			\$1,426,089	8.26		\$4,666,837		\$4,666,837				\$1,426,089		\$1,426,089		\$1,426,089			100% Valuation	
523	078	Carmel		\$890,673	\$935,144	\$1,048,621	\$1,048,621	\$1,048,621	\$1,048,621	54.39%		\$781,909	8.26	54.82%	\$2,237,945		\$2,237,945		0.43%	54.82%	\$781,909	0.43%	\$781,909	0.00%	\$781,909	0.00%			
523	232	Levant		\$748,100	\$766,402	\$879,346	\$879,346	\$879,346	\$879,346	45.61%		\$644,280	8.26	45.18%	\$2,428,992		\$2,428,992		-0.43%	45.18%	\$644,280	-0.43%	\$644,280	0.00%	\$644,280	0.00%			
Total SAD #24				\$831,349	\$831,349	\$864,517	\$864,517	\$864,517	\$864,517			\$664,517	8.26		\$2,762,538		\$2,762,538				\$664,517		\$664,517		\$664,517			100% Valuation	
524	112	Cyr Pitt		\$92,098	\$95,085	\$80,183	\$80,183	\$80,183	\$80,183	9.47%		\$61,537	8.26	9.28%	\$126,672		\$126,672		-0.21%	9.26%	\$61,537	-0.21%	\$61,537	0.00%	\$61,537	0.00%			
524	184	Hamlin		\$143,367	\$138,706	\$136,601	\$136,601	\$136,601	\$136,601	16.14%		\$107,793	8.26	16.22%	\$24,208		\$24,208		0.08%	16.22%	\$107,793	0.08%	\$107,793	0.00%	\$107,793	0.00%			
524	437	Van Buren		\$599,864	\$607,578	\$629,565	\$629,565	\$629,565	\$629,565	74.39%		\$495,187	8.26	74.52%	\$2,571,658		\$2,571,658		0.13%	74.52%	\$495,187	0.13%	\$495,187	0.00%	\$495,187	0.00%			
Total SAD #25				\$1,251,666	\$1,059,522	\$1,231,956	\$1,231,956	\$1,231,956	\$1,231,956			\$935,445	8.26		\$1,794,331		\$1,794,331				\$935,445		\$935,445		\$935,445			100% Valuation	
525	290	Mount Chase		\$196,637	\$171,219	\$202,410	\$202,410	\$202,410	\$202,410	16.43%		\$156,940	8.26	16.78%	\$8,224		\$8,224		0.35%	16.78%	\$156,940	0.35%	\$156,940	0.00%	\$156,940	0.00%			
525	338	Patten		\$329,814	\$276,111	\$330,288	\$330,288	\$330,288	\$330,288	26.81%		\$256,473	8.26	27.42%	\$850,259		\$850,259		0.61%	27.42%	\$256,473	0.61%	\$256,473	0.00%	\$256,473	0.00%			
525	391	Sherman		\$296,770	\$237,706	\$287,292	\$287,292	\$287,292	\$287,292	23.32%		\$223,646	8.26	23.93%	\$707,349		\$707,349		0.61%	23.93%	\$223,646	0.61%	\$223,646	0.00%	\$223,646	0.00%			
525	407	Stacyville		\$428,445	\$342,407	\$411,966	\$411,966	\$411,966	\$411,966	33.44%		\$298,186	8.26	31.87%	\$228,699		\$228,699		-1.57%	31.88%	\$298,186	-1.57%	\$298,186	-0.01%	\$298,186	-0.01%			
Total SAD #26				\$642,407	\$669,733	\$670,005	\$670,005	\$670,005	\$670,005			\$481,950	8.22		\$185,296		\$185,296				\$481,950		\$481,950		\$481,950			100% Valuation	
526	134	Eastbrook		\$428,164	\$442,426	\$450,445	\$450,445	\$450,445	\$450,445	67.23%		\$329,553	8.26	68.38%	\$0		\$0		1.15%	68.54%	\$330,339	1.15%	\$330,339	-0.16%	\$330,339	-0.16%			
526	450	Walham		\$214,243	\$227,307	\$219,561	\$219,561	\$219,561	\$219,561	32.77%		\$152,397	8.26	31.62%	\$185,296		\$185,296		-1.15%	31.46%	\$151,611	-1.15%	\$151,611	0.16%	\$151,611	0.16%			
Total SAD #27				\$278,538	\$303,607	\$318,164	\$318,164	\$318,164	\$318,164			\$218,074	8.26		\$5,840,351		\$5,840,351				\$218,074		\$218,074		\$218,074			100% Valuation	
527	133	Eagle Lake		\$480,064	\$525,421	\$564,728	\$564,728	\$564,728	\$564,728	17.75%		\$396,480	8.26	18.12%	\$386,291		\$386,291		0.37%	18.12%	\$396,480	0.37%	\$396,480	0.00%	\$396,480	0.00%			
527	156	Fort Kent		\$1,422,620	\$1,542,893	\$1,602,554	\$1,602,554	\$1,602,554	\$1,602,554	50.37%		\$1,096,102	8.26	50.09%	\$3,836,563		\$3,836,563		-0.28%	50.09%	\$1,096,102	-0.28%	\$1,096,102	0.00%	\$1,096,102	0.00%			
527	296	New Canada		\$135,607	\$149,860	\$157,487	\$157,487	\$157,487	\$157,487	4.95%		\$107,793	8.26	4.93%	\$255,895		\$255,895		-0.02%	4.93%	\$107,793	-0.02%	\$107,793	0.00%	\$107,793	0.00%			
527	377	Saint Francis		\$183,223	\$211,139	\$227,482	\$227,482	\$227,482	\$227,482	7.15%		\$155,288	8.26	7.10%	\$417,942		\$417,942		0.05%	7.10%	\$155,288	0.05%	\$155,288	0.00%	\$155,288	0.00%			
527	379	Saint John Pitt		\$133,658	\$134,692	\$139,989	\$139,989	\$139,989	\$139,989	4.40%		\$96,229	8.26	4.40%	\$312,418		\$312,418		0.00%	4.40%	\$96,229	0.00%	\$96,229	0.00%	\$96,229	0.00%			
527	449	Wallagrass		\$260,076	\$279,395	\$286,977	\$286,977	\$286,977	\$286,977	9.02%		\$198,653	8.26	9.08%	\$499,820		\$499,820		0.06%	9.08%	\$198,653	0.06%	\$198,653	0.00%	\$198,653	0.00%			
527	484	Winterville Pitt.		\$169,300	\$190,207	\$202,347	\$202,347	\$202,347	\$202,347	6.36%		\$137,529	8.26	6.28%	\$131,423		\$131,423		-0.08%	6.29%	\$137,529	-0.08%	\$137,529	-0.01%	\$137,529	-0.01%			
Total SAD #28				\$7,219,751	\$7,508,470	\$8,078,824	\$8,078,824	\$8,078,824	\$8,078,824			\$5,231,342	5.13		\$739,260		\$739,260				\$5,231,342		\$5,231,342		\$5,231,342			100% Valuation	
528	072	Camden		\$4,259,653	\$4,429,820	\$4,777,306	\$4,777,306	\$4,777,306	\$4,777,306	59.00%		\$2,993,978	4.77	55.32%	\$408,959		\$408,959		3.68%	59.49%	\$3,112,362	3.68%	\$3,112,362	-4.17%	\$3,112,362	-4.17%			
528	369	Rockport		\$2,960,098	\$3,078,350	\$3,312,318	\$3,312,318	\$3,312,318	\$3,312,318	41.00%		\$2,337,364	5.66	44.69%	\$330,301		\$330,301			40.51%	\$2,118,980		\$2,118,980	4.17%	\$2,118,980	4.17%			
Total SAD #29				\$2,452,784	\$2,452,784	\$2,613,315	\$2,613,315	\$2,613,315	\$2,613,315			\$1,949,773	8.26		\$6,878,811		\$6,878,811				\$1,949,773		\$1,949,773		\$1,949,773			100% Valuation	
529	185	Hammond		\$61,801	\$59,112	\$60,368	\$60,368	\$60,368	\$60,368	2.31%		\$44,604	8.26	2.29%	\$66,946		\$66,946		-0.02%	2.29%	\$44,604	-0.02%	\$44,604	0.00%	\$44,604	0.00%			
529	205	Houlton		\$1,857,248	\$1,849,154	\$1,947,965	\$1,947,965	\$1,947,965	\$1,947,965	75.74%		\$1,442,196	8.26	73.97%	\$5,348,599		\$5,348,599		-0.57%	73.97%	\$1,442,196	-0.57%	\$1,442,196	0.00%	\$1,442,196	0.00%			
529	244	Littleton		\$275,938	\$274,467	\$301,315	\$301,315	\$301,315	\$301,315	11.53%		\$232,106	8.26	11.90%	\$501,162		\$501,162		0.37%	11.90%	\$232,106	0.37%	\$232,106	0.00%	\$232,106	0.00%			
529	284	Monticello		\$257,788	\$270,051	\$303,667	\$303,667	\$303,667	\$303,667	11.62%		\$230,051	8.26	11.84%	\$569,105		\$569,105		0.22%	11.84%	\$230,867	0.22%	\$230,867	0.00%	\$230,867	0.00%			
Total SAD #30				\$1,074,629	\$1,095,788	\$1,131,647	\$1,131,647	\$1,131,647	\$1,131,647			\$774,483	8.26		\$1,876,932		\$1,876,932				\$774,483		\$774,483		\$774,483			50% Vals. 50% Pupils	
530	230	Lee		\$575,776	\$585,163	\$588,578	\$588,578	\$588,578	\$588,578	52.01%		\$307,272	8.26	53.49%	\$855,166		\$855,166		1.48%	50.43%	\$289,723	1.48%	\$289,723	3.08%	\$289,723	3.08%			
530	406	Springfield		\$217,140	\$221,796	\$245,376	\$245,376	\$245,376	\$245,376	21.68%		\$102,424	8.26	17.83%	\$55,087		\$55,087		-3.85%	21.52%	\$123,630	-3.85%	\$123,630	-3.89%	\$123,630	-3.89%			

School Administrative Districts and Community School Districts -- Local share comparison

Total Local Raised = Local Required PLUS Local Additional			Local "required" share based on Mill Expectation Formula -- Title 20-A Chapter 712					Comparison of local shares based on Mill Expectation Formula and local shares based on Local Method of Cost-Sharing							
UNIT CODE	TOWN CODE	S.A.U.	Actual 2002-03 Local Raised	Actual 2003-04 Local Raised	(D) 2004-05 Total Local Raised As of 12/28/04	SADs & CSDs only 2004-05 Percent for each municipality	Estimated* 2005-06 Local Required Portion of EPS As of 1/14/05	Adjusted Mill Rate	SADs & CSDs only 2005-06 Percent for each municipality	Estimated* 2005-06 State Portion of EPS (Excluding Trans. Adj.) As of 1/14/05	SADs & CSDs only amount of % change 2004-05 to 2005-06	2005-06 %s using Local Method of Cost-sharing	2005-06 amounts using Local Method of Cost-sharing	Local Share Change from 2003-06 Mill Exp. to 2005-06 Local Method	Local Method of Cost-sharing
914	297	Newcastle	\$1,281,309	38.7%	\$1,310,024	37.9%	\$1,294,461	7.49	31.29%	\$289,662	-7.19%	36.23%	\$869,471	-4.94%	
Total Oak Hill CSD			\$1,849,609		\$2,079,913		\$1,158,382	8.26		\$2,678,528			\$1,158,382		100% Pupils
915	243	Litchfield	\$672,333	24%	\$775,159	37.3%	\$775,159	8.26	44.09%	\$942,284	6.80%	37.87%	\$438,719	6.22%	
915	448	Wales	\$292,608	15.8%	\$306,946	14.8%	\$317,187	8.26	13.30%	\$1,259,873	-1.95%	16.43%	\$190,349	-3.13%	
915	458	Sabatius	\$884,668	47.8%	\$996,068	47.9%	\$987,127	8.26	42.61%	\$1,259,873	-4.85%	45.69%	\$529,314	-3.08%	
Total Moosabec CSD			\$539,271		\$541,750		\$360,146	8.26		\$334,629			\$360,146		100% Pupils
917	031	Beals	\$155,444	28.8%	\$192,892	35.6%	\$231,867	8.26	35.74%	\$93,887	1.75%	32.04%	\$115,406	3.70%	
917	217	Jonesport	\$383,827	71.2%	\$346,858	64.4%	\$231,437	8.26	64.26%	\$240,731	-1.75%	67.96%	\$244,740	-3.70%	
Total Wells-Ogunquit CSD			\$13,654,205		\$15,386,300		\$9,880,762	3.77		\$1,744,705			\$9,880,762		66.7% Vals. 33.3% Pupils
918	482	Wells	\$10,657,021	76.0%	\$11,630,045	75.6%	\$9,496,400	5.31	96.11%	\$1,676,836	18.66%	77.54%	\$7,661,817	18.57%	P & S 2000, Ch. 83
918	488	Ogunquit	\$2,997,184	22.0%	\$3,756,255	24.4%	\$384,362	0.46	3.89%	\$67,869	-18.66%	22.46%	\$2,218,945	-18.57%	
Total Five Town CSD			\$5,965,918		\$6,050,919		\$5,557,152	8.26		\$2,342,155					50% Vals. 50% Pupils with Subsidy Credit P & S
919	014	Appleton	\$151,484	2.5%	\$276,301	4.6%	\$207,812	8.26	3.74%	\$603,446	-0.47%	N/A			
919	072	Camden	\$2,907,199	46.7%	\$3,014,509	46.19%	\$2,607,709	8.26	46.93%	\$145,989	0.74%	N/A			
919	204	Hope	\$264,039	4.4%	\$317,946	5.3%	\$366,428	8.26	5.51%	\$553,819	-0.13%	N/A			
919	240	Lincolnville	\$783,968	13.3%	\$853,030	14.1%	\$786,002	8.26	14.14%	\$620,865	0.20%	N/A			
919	369	Rockport	\$1,849,227	31.0%	\$1,739,737	28.6%	\$1,649,213	8.26	29.68%	\$418,035	-0.34%	N/A			
Total Penikese CSD			\$1,849,227		\$1,751,869		\$1,191,109	6.06		\$226,108			\$1,191,109		50% Vals. 50% Pupils
172	172	Gouldsboro			\$1,408,092	80.38%	\$1,011,966	6.92	84.96%	\$192,102	4.58%	79.69%	\$549,222	5.27%	
482	482	Winter Harbor			\$343,777	19.62%	\$179,143	3.57	15.04%	\$34,007	-4.58%	20.31%	\$241,886	-5.27%	

PRELIMINARY ESTIMATE

General Purpose Aid for Local Schools FY 2004-05, FY 2005-06 and FY 2006-07
(Note: 2005-06 and 2006-07 amounts are preliminary estimates and may change)

1/14/05 8:00 PM

	Don't Oper. Schools	2004 CVA Pupils	2004-05: Total Allocation	Local	State plus Geog. Isol.	2005-06: EPS Allocation	Local Share	Mill Rate	State Share	Over 2004-05	Total Decline in Costs	Losses in 2005-06 less	2005-06 Transition Adjustment 5%	Units less than 1000 pupils	Transition Adjustment 2.5%	Units more than 1000 pupils	Adjusted Net Impact Over 2005-06	2006-07: EPS Allocation Total	Local Share	Mill Rate	State Share
504	SAD #4 GUILFORD	841.50	5,567,878	2,139,046	3,428,832	5,530,614	2,125,711	8.26	3,404,903	(23,929)	(67,520)	43,591	0	168,066	0	0	211,657	5,815,025	2,044,770	7.49	3,770,255
505	SAD #5 ROCKLAND	1,450.00	9,261,203	5,222,570	4,038,633	10,741,945	7,123,628	7.99	3,618,317	579,884	(145,943)	0	0	0	0	0	583,971	11,432,783	7,505,440	7.20	3,927,343
506	SAD #6 BUXTON	4,010.00	27,138,737	12,803,577	14,335,216	30,090,544	12,968,614	7.91	17,121,931	2,786,715	(145,943)	0	0	0	0	0	2,933,658	31,817,943	13,446,423	7.13	18,371,521
507	SAD #7 NORTH HAVEN	61.50	621,160	321,160	73,434	598,680	482,481	2.77	106,199	32,766	(72,328)	0	0	0	0	0	105,094	624,867	493,618	2.39	131,246
508	SAD #8 VINLAND	211.00	2,224,264	1,338,403	945,339	2,374,008	1,546,588	7.70	827,440	(170,899)	(170,899)	0	0	0	0	0	46,407	2,451,210	1,653,942	6.93	787,268
509	SAD #9 FARMINGTON	2,866.00	18,140,505	9,592,365	11,548,140	18,478,096	6,359,689	8.23	12,116,396	570,257	(61,968)	0	0	0	0	0	632,226	19,573,826	6,290,261	7.49	13,283,575
510	SAD #10 ALLAGASH	24.00	159,796	157,324	7,497	147,382	141,152	6.65	6,230	(1,267)	0	0	0	0	0	0	0	156,961	150,731	6.88	6,230
511	SAD #11 GARDNER	2,833.50	15,547,285	4,842,032	10,705,222	15,726,132	4,279,919	8.26	11,445,213	739,981	(945)	0	0	0	0	0	740,886	16,599,640	4,293,643	7.49	12,303,197
512	SAD #12 JACKMAN	175.50	1,085,952	521,614	564,338	1,223,487	572,005	8.26	651,482	25,302	(651)	0	0	0	0	0	57,238	1,306,554	563,248	7.49	743,306
513	SAD #13 BINGHAM	289.00	1,818,617	721,614	1,097,003	1,894,140	736,919	7.11	1,155,226	57,584	(25,798)	0	0	0	0	0	83,392	2,022,362	718,517	6.50	1,303,845
514	SAD #14 DANFORTH	142.50	1,146,209	391,653	754,550	1,129,703	432,824	8.26	696,879	(68,113)	(61,907)	0	0	0	0	0	37,939	1,197,426	414,946	7.49	782,480
515	SAD #15 GRAY	2,019.50	13,589,557	6,770,518	6,820,039	15,184,126	6,805,001	8.26	8,379,125	1,550,086	(30,537)	0	0	0	0	0	1,580,723	16,040,090	7,127,868	7.49	8,912,231
516	SAD #16 HALLOWELL	832.50	5,447,725	2,239,813	3,207,912	5,939,019	2,044,350	8.26	3,894,669	686,757	(17,034)	0	0	0	0	0	703,791	6,231,546	2,052,635	7.49	4,178,912
517	SAD #17 NORWAY	9,665.50	27,399,422	11,566,918	15,802,503	27,944,357	12,035,321	8.26	15,919,036	116,533	(184,796)	0	0	0	0	0	390,943	29,308,319	12,448,129	7.49	16,860,190
518	SAD #18 PROSPECT	1	1,177.50	1,110,655	462,445	648,210	1,083,594	495,600	8.26	587,954	(60,216)	0	0	0	0	0	0	1,154,856	474,117	7.49	680,739
519	SAD #19 LUBEC	177.00	1,435,184	690,727	744,457	1,232,233	741,335	8.26	690,898	(29,144)	(114,291)	0	0	0	0	0	171,499	1,307,789	745,630	7.49	562,160
520	SAD #20 FORT FAIRFIELD	648.00	4,698,141	1,232,700	3,465,441	4,447,308	1,131,620	8.26	3,315,688	(29,144)	(114,291)	0	0	0	0	0	37,552	4,633,280	1,037,365	7.49	3,595,915
521	SAD #21 DIXFIELD (with Peru)	1,046.50	7,119,627	2,084,470	5,035,158	7,104,895	1,895,257	8.26	5,209,578	184,420	(34,361)	0	0	0	0	0	219,382	7,500,490	1,829,058	7.49	5,671,432
522	SAD #22 HAMPTON	2,280.50	15,286,630	5,166,820	10,119,810	16,557,889	4,640,055	8.26	11,917,834	1,798,024	(26,717)	0	0	0	0	0	1,824,141	17,544,097	4,872,994	7.49	12,671,103
523	SAD #23 CARMEL	959.50	5,973,459	1,633,770	4,339,680	6,092,966	1,426,089	8.26	4,666,837	327,147	(17,191)	0	0	0	0	0	344,338	6,430,948	1,406,622	7.49	5,024,326
524	SAD #24 VAN BUREN	439.50	3,170,686	666,517	2,504,169	3,447,055	684,517	8.26	2,762,538	278,370	(12,893)	0	0	0	0	0	291,262	3,666,461	810,435	7.49	3,056,026
525	SAD #25 SHERMAN	388.50	2,563,993	940,327	1,623,666	2,729,978	935,445	8.26	1,794,531	791,865	(4,033)	0	0	0	0	0	174,898	2,903,746	866,442	7.49	2,037,304
526	SAD #26 BROOK	123.50	743,230	425,347	317,886	667,246	481,950	8.22	185,296	(132,589)	(132,589)	0	0	0	0	0	15,894	708,199	474,492	7.49	233,708
527	SAD #27 FORT KENT	1,149.00	7,599,092	2,254,270	5,344,822	8,028,426	2,188,074	8.26	5,840,351	485,530	0	0	0	0	0	0	486,530	8,542,386	2,115,925	7.49	6,426,461
528	SAD #28 CAMDEN	884.00	5,825,120	5,476,076	349,044	5,970,602	5,231,342	5.86	739,260	390,216	(176,411)	0	0	0	0	0	566,627	6,355,907	5,442,277	5.30	913,629
529	SAD #29 HOULTON	1,317.00	8,717,893	2,213,023	6,504,870	8,537,584	1,949,713	8.26	6,587,871	82,941	(1,840)	0	0	0	0	0	182,681	9,034,895	1,830,931	7.49	7,203,965
530	SAD #30 LEE	295.50	2,489,443	656,464	1,832,979	2,453,435	574,483	8.26	1,878,952	45,974	(6,413)	0	0	0	0	0	143,715	2,546,950	559,503	7.49	1,987,447
531	SAD #31 HOWLAND	690.50	4,912,240	1,988,919	2,923,320	4,863,470	1,867,969	8.26	2,995,471	82,151	0	0	0	0	0	0	227,817	5,130,223	1,838,795	7.49	3,291,428
532	SAD #32 ASHLAND	349.00	2,447,618	1,021,334	1,426,285	2,475,825	1,026,074	7.54	1,449,751	23,466	(46,790)	0	0	0	0	0	73,256	2,631,504	970,651	7.04	1,660,852
533	SAD #33 ST. AGATHA	332.50	2,297,105	711,547	1,585,558	2,549,186	648,410	8.26	1,900,775	315,218	(32,965)	0	0	0	0	0	348,183	2,887,883	622,419	7.49	2,065,464
534	SAD #34 BELFAST	1,981.00	15,162,326	8,105,888	7,056,438	15,467,364	9,127,990	7.88	6,339,374	(717,065)	(69,807)	0	0	0	0	0	174,564	16,321,550	8,827,871	7.20	7,493,679
535	SAD #35 ELIOT	2,708.50	18,322,807	8,783,925	9,538,881	21,107,999	8,949,710	8.26	12,158,289	2,619,408	(77,451)	0	0	0	0	0	2,696,656	22,291,418	9,363,988	7.49	12,927,420
536	SAD #36 LIVERMORE FALLS	1,038.00	6,065,294	2,130,127	3,935,167	6,636,038	2,103,822	8.26	4,534,216	599,049	(7,161)	0	0	0	0	0	606,230	7,077,972	1,850,771	7.49	5,127,201
537	SAD #37 MILBOROUGH FALLS	808.50	5,322,031	2,434,606	2,887,425	4,804,451	2,733,234	8.26	2,071,217	(918,207)	(13,484)	0	0	0	0	0	144,197	5,114,510	2,991,506	7.49	2,123,004
538	SAD #38 DIXMONT	400.00	2,646,333	743,124	1,903,209	2,515,745	690,536	8.26	1,825,209	(78,001)	(4,660)	0	0	0	0	0	91,493	2,680,779	673,726	7.49	2,007,053
539	SAD #39 BUCKFIELD	630.00	5,041,692	1,524,844	3,516,849	5,111,968	1,425,676	8.26	3,686,282	169,433	(41,967)	0	0	0	0	0	211,420	5,251,902	1,451,937	7.49	3,799,966
540	SAD #40 WALDOBORO	2,028.50	15,139,022	7,078,801	8,060,221	15,097,111	7,447,216	8.26	7,649,895	(410,326)	(321,537)	0	0	0	0	0	15,826,572	17,227,059	7.49	8,099,513	
541	SAD #41 MILO	756.50	4,943,016	1,268,775	3,674,241	5,009,097	1,115,513	8.26	3,893,584	207,342	0	0	0	0	0	0	207,342	5,314,442	1,066,202	7.49	4,248,241
542	SAD #42 WARS HILL	428.00	2,772,696	616,131	2,156,565	2,647,541	546,812	8.26	2,100,729	(95,635)	(86,177)	0	0	0	0	0	133,862	2,802,148	568,670	7.49	2,233,476
543	SAD #43 MEXICO	1,548.00	10,876,430	6,248,320	4,628,110	10,983,822	6,537,790	8.26	4,446,032	(192,078)	(65,869)	0	0	0	0	0	112,798	11,876,800	5,988,670	7.49	5,718,130
544	SAD #44 BETHEL	911.00	6,508,963	4,311,658	2,377,305	6,292,404	3,902,659	5.87	2,389,745	12,441	(168,089)	0	0	0	0	0	180,530	6,632,455	4,077,265	5.51	2,555,219
545	SAD #45 WASHBURN	418.00	2,638,611	711,449	1,927,161	2,616,345	623,630	8.26	1,991,715	(64,554)	(13,823)	0	0	0	0	0	129,676	2,709,431	577,479	7.49	2,131,952
546	SAD #46 DEXTER	1,052.50	7,165,131	1,925,960	5,239,172	6,887,886	1,872,542	8.26	4,995,344	(243,026)	(191,681)	0	0	0	0	0	172,239	7,313,320	1,844,413	7.49	5,468,908
547	SAD #47 OAKLAND	2,478.50	16,738,888	6,759,554	9,979,334	18,066,701	6,708,772	8.26	11,347,929	1,368,996	(102,825)	0	0	0	0	0	129,676	18,598,086	6,923,007	7.49	12,035,079
548	SAD #48 NEWPORT	2,087.00	14,071,663	4,310,418	9,761,245	14,633,149	4,310,418	8.26	10,322,668	729,252	(91,894)	0	0	0	0	0	821,147	15,474,821	4,253,946	7.49	11,220,875
549	SAD #49 FAIRFIELD	2,700.00	16,941,645	4,859,371	12,082,274	18,453,799	4,235,315	8.26	14,218,484	2,136,210	(40,504)	0	0	0	0	0	2,175,714	19,560,343	4,119,876	7.49	15,440,469
550	SAD #50 THOMASTON	978.00	6,983,496	5,122,320	1,861,176	7,351,975	5,338,947	6.54	2,013,028	151,853	(7,825)	0	0	0	0	0	159,478	7,797,193	5,748,876	6.12	2,048,318
551	SAD #51 CUMBERLAND	2,335.50	15,617,869	9,771,695	5,846,174	17,552,743	9,744,322	8.26	7,808,421	1,962,247	(73,323)	0	0	0	0	0	2,035,570	18,552,868	10,324,216	7.49	8,228,652
552	SAD #52 TURNER	2,206.00	16,118,070	5,289,753	10,828,317	16,844,117	4,878,769	8.26	11,965,348	1,137,031	(130,496)	0	0	0	0	0	1				

PRELIMINARY ESTIMATE

General Purpose Aid for Local Schools FY 2004-05, FY 2005-06 and FY 2006-07
(Note: 2005-06 and 2006-07 amounts are preliminary estimates and may change)

1/14/05 8:00 PM

Don't Oper. Schools	2004 Pupils	2004 CVA	2004-05: Total Allocation	Local	State plus Geog. Isol.	2005-06: EPS Allocation	Local Share	Mill Rate	State Share	2005-06: Over	2005-06: Decline In	Losses in 2005-06 less Total Decline in Costs	2005-06 Transition Adjustment	Units less than 1000 pupils	Units more than 1000 pupils	Adjusted Net Impact 2005-06 Over 2004-05	2006-07: EPS Allocation	Local Share	Mill Rate	State Share
553	SAD #53 PITTSFIELD	1,197.00	7,321,545	2,278,716	5,042,829	7,632,141	2,109,191	8.26	5,722,950	680,122	(23,785)	(100,858)	0	0	0	701,907	8,357,674	2,185,582	7.49	6,172,092
554	SAD #54 SKOWHEGAN	2,873.00	20,607,956	10,597,093	10,010,503	21,905,864	10,745,430	8.26	11,160,430	1,149,927	(100,858)	(362,414)	0	0	0	1,250,785	23,220,628	10,986,146	7.49	13,124,482
555	SAD #55 PORTER	1,300.50	8,939,176	3,862,009	5,077,167	8,461,378	3,787,623	8.26	4,673,755	(662,613)	(295,099)	(362,414)	367,414	0	126,029	126,029	8,905,863	3,980,712	7.49	4,945,171
556	SAD #56 SEARSPORT	829.00	6,431,938	2,666,287	3,765,651	6,769,517	2,755,536	8.26	4,013,981	248,331	(17,245)	(17,245)	0	0	0	265,575	7,089,236	2,775,045	7.49	4,314,191
557	SAD #57 WATERBORO	3,704.50	22,945,139	11,741,710	11,203,429	25,691,891	12,646,886	8.26	12,945,005	1,711,876	(69,309)	(69,309)	0	0	0	1,810,780	27,088,648	13,577,123	7.49	13,521,426
558	SAD #58 KINGFIELD	740.00	5,465,929	2,146,977	3,318,952	5,319,473	2,126,124	8.26	3,193,349	(125,600)	(145,541)	(145,541)	0	158,671	0	178,609	5,596,029	2,011,814	7.49	3,584,215
559	SAD #59 MADISON	1,028.00	7,562,627	3,315,193	4,247,434	7,989,293	3,407,250	8.26	4,582,043	324,608	(24,915)	(24,915)	0	0	0	349,524	8,296,619	3,273,130	7.49	5,023,069
560	SAD #60 BERWICK	3,223.50	25,502,332	8,929,455	16,572,877	27,145,873	8,711,822	8.26	18,434,051	1,861,174	(372,717)	(372,717)	0	0	0	2,233,890	28,264,183	9,397,703	7.49	18,866,480
561	SAD #61 BRIDGTON	2,206.50	17,754,901	11,032,688	6,722,013	17,883,145	12,555,200	8.26	5,327,945	1,181,939	(212,129)	(191,339)	0	0	0	162,747	18,881,135	13,611,577	7.49	5,269,559
562	SAD #62 POWNALL	211.00	1,363,934	976,060	407,874	1,847,425	1,109,731	8.26	737,694	329,820	(33,242)	(33,242)	0	0	0	363,062	1,974,421	1,088,297	7.49	886,124
563	SAD #63 EDDINGTON	989.00	6,284,897	2,617,949	3,666,948	6,889,590	2,471,392	8.26	4,418,198	751,450	(204,481)	(204,481)	0	0	0	555,931	7,312,338	2,466,457	7.49	4,846,881
564	SAD #64 CORNTH	1,306.50	7,811,341	3,321,433	4,489,909	7,700,812	2,211,615	8.26	5,489,197	(711)	(711)	(711)	0	0	0	137,248	8,160,975	2,299,056	7.49	5,861,919
565	SAD #65 MATINEUS ISLE	5.00	12,254	12,254	5,970	24,094	22,933	1.47	1,162	(4,508)	(4,508)	(4,508)	0	298	0	298	25,875	24,713	1.43	1,162
567	SAD #67 LINCOLN	1,257.50	8,051,718	3,049,426	5,002,292	7,735,785	2,968,732	8.26	4,777,053	(225,239)	(7,889)	(217,351)	0	0	0	298	8,227,333	2,734,225	7.49	5,493,108
568	SAD #68 DOVER-FOXCROFT	1,100.00	6,889,957	2,488,059	4,211,898	7,001,464	2,387,878	8.26	4,603,586	391,688	(6,494)	(92,754)	0	0	0	391,688	7,452,174	2,382,944	7.49	5,069,231
570	SAD #70 HODGSON	619.50	4,405,803	1,285,548	3,120,255	4,198,760	1,177,753	7.79	3,021,007	(99,248)	(6,494)	(92,754)	0	0	0	155,688	4,467,789	1,166,133	7.33	3,301,656
571	SAD #71 KENNEBUNK	2,399.50	18,694,120	15,985,838	2,708,282	20,775,416	16,873,471	6.13	3,901,945	1,193,683	(168,478)	(168,478)	0	0	0	1,390,062	21,844,872	18,091,706	5.70	3,753,167
572	SAD #72 FRYEBURG	1,406.50	10,850,249	5,699,934	5,150,315	10,912,327	6,110,947	7.02	4,801,381	(346,034)	(6,086)	(340,046)	0	0	128,536	128,536	11,477,510	6,567,977	6.20	4,909,533
574	SAD #74 ANSON	875.50	5,874,015	2,170,097	3,703,918	6,678,549	2,171,141	8.26	4,507,408	803,190	(120)	(120)	0	0	0	803,190	7,051,952	2,206,554	7.49	4,845,398
575	SAD #75 TOPSHAM	3,266.50	25,490,155	11,992,089	13,498,066	26,659,200	11,553,531	6.26	15,105,669	1,607,603	(171,443)	(171,443)	0	0	0	1,779,046	28,054,083	12,064,916	5.67	15,989,168
576	SAD #76 SWANS ISLAND	49.50	369,202	369,202	14,969	369,202	332,783	4.43	63,515	48,946	(173,281)	(185,506)	0	0	0	48,946	420,848	342,362	4.12	78,487
577	SAD #77 EAST MACHIAS	488.00	3,906,052	1,424,825	2,481,227	3,567,940	1,445,500	8.26	2,122,440	(358,787)	(173,281)	(185,506)	0	115,397	0	115,397	3,656,145	1,522,343	7.49	2,133,803
791	INDIAN ISLAND	142.50	923,785	72,432	851,334	879,339	48,734	8.26	830,605	(20,729)	(63,907)	(63,907)	0	0	0	86,278	939,043	47,936	7.49	891,107
792	INDIAN TOWNSHIP (Peter Dana Pl.)	187.00	1,475,852	66,766	1,409,086	1,257,800	13,216	8.26	1,244,384	(20,729)	(63,907)	(63,907)	0	69,667	0	69,667	1,338,851	14,231	7.49	1,324,620
793	PLEASANT POINT	187.00	1,475,852	66,766	1,409,086	1,257,800	13,216	8.26	1,244,384	(20,729)	(63,907)	(63,907)	0	69,667	0	69,667	1,338,851	14,231	7.49	1,324,620
903	BOOTHBY BOOTHBY HBR CSD	718.00	4,943,352	4,943,352	211,326	5,272,737	4,544,084	4.86	728,533	(66,243)	(15,764)	(146,747)	0	50,704	0	50,704	5,114,579	8,239	7.49	1,106,340
904	FLANDERS BAY CSD-SULLIVAN	283.00	1,784,310	1,280,496	603,814	1,874,699	1,324,702	6.41	539,997	36,183	(15,441)	(15,441)	0	0	0	567,794	5,610,059	4,718,539	4.39	900,520
907	MT. DESERT REGION DISTRICT	536.50	3,117,049	3,117,049	154,605	3,584,675	3,139,026	3.79	445,649	291,045	(15,441)	(15,441)	0	0	0	51,724	1,994,116	1,439,707	5.85	554,408
908	ARLINE CSD-AURORA	72.00	447,200	327,307	119,893	635,120	347,272	6.96	187,848	67,954	(11,433)	(11,433)	0	0	0	291,045	3,622,381	3,271,617	3.55	550,765
909	SO. AROOSTOOK CSD-DYER BROOK	409.50	2,744,717	936,566	1,808,151	2,792,779	963,116	8.26	1,829,663	21,512	(55,106)	(55,106)	0	90,408	0	111,920	2,971,457	934,752	7.49	2,036,705
910	MARANACOOK CSD-READFIELD	851.00	6,349,543	2,801,719	3,547,824	6,781,833	2,773,779	8.26	3,988,055	440,231	(55,106)	(55,106)	0	0	0	496,337	7,132,949	2,960,033	7.49	4,152,916
911	SCHOODIC CSD-SULLIVAN	156.00	1,009,014	514,790	494,223	1,021,229	557,079	6.90	464,150	(30,074)	(30,074)	(30,074)	0	24,711	0	24,711	1,087,254	594,535	6.20	492,718
912	EAST RANGE II CSD-TOPSFIELD	39.00	287,566	111,643	155,912	391,239	125,696	7.83	255,343	99,431	(12,344)	(12,344)	0	0	0	101,775	402,648	118,182	7.08	284,466
913	DEER ISLE-STONINGTON CSD	441.50	4,029,835	3,166,225	863,610	4,013,020	3,448,731	8.19	564,289	(299,321)	(16,080)	(283,241)	0	42,376	0	42,376	4,212,975	3,515,587	7.34	597,388
914	GREAT SALT BAY CSD-DAMARISCOTTA	419.50	3,024,984	2,385,250	639,734	2,871,941	2,399,625	7.47	472,317	(167,420)	(138,502)	(138,502)	0	26,058	0	26,058	3,058,940	2,472,218	6.62	586,722
915	OAK HILL CSD-WALES	569.00	3,635,864	1,231,721	2,404,133	3,836,910	1,158,382	8.26	2,678,528	274,395	(111,341)	(111,341)	0	0	0	385,736	4,088,257	1,202,273	7.49	2,886,984
917	MOOSABEC CSD-JONESPORT	90.50	598,825	310,771	339,402	654,774	360,146	8.26	334,629	(4,773)	(8,286)	(8,286)	0	16,559	0	16,559	740,688	370,514	7.49	370,174
918	WELLS-OUNQUIT CSD	1,503.50	10,441,390	10,441,390	427,603	11,625,466	9,880,762	4.44	1,744,705	1,317,101	(128,186)	(128,186)	0	0	0	20,014	12,332,763	10,176,536	3.99	2,156,228
919	FIVE TOWN CSD	730.00	6,717,344	4,087,314	2,630,030	7,899,306	5,857,152	8.26	2,042,155	(287,878)	(45,539)	(242,337)	0	128,224	0	128,224	8,237,199	6,936,433	7.49	2,301,766
920	PENINSULA CSD (Gouldsboro & Winter Hbr.)	189.50	1,483,421	1,286,890	196,531	1,417,217	1,191,109	7.22	226,108	29,577	(45,539)	(45,539)	0	0	0	29,577	1,506,372	1,226,331	6.59	279,440

Research

965
1

- Deed - Anything waiting about
590-41% Split -

minutes?

- Pat Duncan or Tom Marx

Send Copy
to Bob &
Deed

Check w/ Board Re: securing
Nick Nadzo legal opinion
w/ Bob & Roferte - yes

- Pat Duncan -
236-6819

- Entertain
* % Changed from year to year -
Based on valuation
- accounting -
- State of Ark.
- value

Nick Madzo

Jensen & Bued

Y2K

775-7271

8/4/01 1.1-800-736-1166.
- Dick Spenser -

1. Can not sue - prohibited by ME Tort Acts
2. If we lose that argument a 2 yr ~~statute~~ ^{limit}

How fix?

- Change for next year

Part

1. 04-05 - Board could
Redo the allocation
 - a. Special Run meeting
New warrant
 - b. Work future allocation
to bring both equity -

B. In order to do that we
would have to amend the
Cost Sharing Formula
- if want to do any way
other than through
Valuation - must get
State Board of Education

C. Made a mistake
: move forward from
this point

1271
- Dick Spence -
738-1166
ended