

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

KITTERY

2008-09

223 - 241

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2007)	478	251	729	351	1,080
10 ATTENDING PUPILS (OCTOBER 2007)	466	226	692	360	1,052
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2007	472.0	238.5	710.5 ( 67%)	355.5 ( 33%)	1,066.0

12 Position	K-5	6-8	9-12	=	E.P.S. FTE	Actual FTE	=	Ratio X	EPS Tot Salary	=	Elementary Salary	Secondary Salary
A. TEACHERS	27.8 (17:1)	14.9 (16:1)	23.7 (15:1)	=	66.4 /	85.9 =		.77 X	3902,226 =		2013,158	991,556
B. GUIDANCE	1.3 (350:1)	0.7 (350:1)	1.4 (250:1)	=	3.4 /	5.0 =		.68 X	227,504 =		103,651	51,052
C. LIBRARIANS	0.6 (800:1)	0.3 (800:1)	0.4 (800:1)	=	1.3 /	2.0 =		.65 X	116,432 =		50,706	24,975
D. HEALTH	0.6 (800:1)	0.3 (800:1)	0.4 (800:1)	=	1.3 /	2.0 =		.65 X	91,835 =		39,994	19,699
E. EDUCATION TECHS	4.7 (100:1)	2.4 (100:1)	1.4 (250:1)	=	8.5 /	11.0 =		.77 X	174,509 =		90,029	44,343
F. LIBRARY TECHS	0.9 (500:1)	0.5 (500:1)	0.7 (500:1)	=	2.1 /	3.0 =		.70 X	51,663 =		24,230	11,934
G. CLERICAL	2.4 (200:1)	1.2 (200:1)	1.8 (200:1)	=	5.4 /	8.8 =		.61 X	254,165 =		103,877	51,164
H. SCHOOL ADMIN.	1.5 (305:1)	0.8 (305:1)	1.1 (315:1)	=	3.4 /	5.0 =		.68 X	350,054 =		159,485	78,552

13 Other Support Costs (Per Pupil)	K-8	9-12		Elementary	Secondary
A. Substitute Teachers -1/2 Day	34	34		24,157	12,087
B. Supplies and Equipment	320	442		227,360	157,131
C. Professional Development	54	54		38,367	19,197
D. Instructional Leadership Support	22	22		15,631	7,821
E. Co- and Extra-Curricular Student	31	105		22,026	37,328
F. System Administration/Support	204	204		144,942	72,522
G. Operations & Maintenance	935	1,111		664,318	394,961

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	419,427	206,584
B. Education & Library Technicians	36.00%	41,133	20,260
C. Clerical	29.00%	30,124	14,838
D. School Administrators	14.00%	22,328	10,997

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.06)	187,337	92,282
16 Adjustment for Title I Revenues	-66,197	-32,604

17 TOTALS	4356,083	2286,678
18 E.P.S. RATES	6,131	6,432

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## A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2005	800.0	316.0	1,116.0		
	OCTOBER 2005	741.0	345.0	1,086.0		
	APRIL 2006	743.0	342.0	1,085.0		
	OCTOBER 2006	725.0	356.0	1,081.0		
	APRIL 2007	728.0	354.0	1,082.0		
	OCTOBER 2007	690.0	360.0	1,050.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	709.0 +	28.83	X	6,131.00	= 4,523,635.73
	9-12 PUPILS	357.0 +	0.00	X	6,432.00	= 2,296,224.00
	ADULT EDUC. COURSES AT .1	5.7		X	6,432.00	= 36,662.40
	K-8 EQUIV. INSTR. PUPILS	0.750		X	6,131.00	= 4,598.25
	9-12 EQUIV. INSTR. PUPILS	0.250		X	6,432.00	= 1,608.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .2739	194.2	X .15	X	6,131.00	= 178,596.03
	9-12 DISADVANTAGED @ .2739	97.8	X .15	X	6,432.00	= 94,357.44
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	6,131.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	6,432.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	709.0		X	40.00	= 28,360.00
	9-12 STUDENT ASSESSMENT	357.0		X	40.00	= 14,280.00
	K-8 TECHNOLOGY RESOURCES	709.0		X	90.00	= 63,810.00
	9-12 TECHNOLOGY RESOURCES	357.0		X	273.00	= 97,461.00
	K-2 PUPILS	233.5	X .10	X	6,131.00	= 143,158.85
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					7,482,751.70
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					7,258,269.14
30	ADJUSTED TOTAL OPERATING ALLOCATION					7,258,269.14

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2006-07	0.00	X	102.90%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					2,051,774.51
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2006-07	0.00	X	102.90%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					457,295.14
36	TRANSPORTATION (BUS PURCHASES) FOR 2007-08					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					2,509,069.65
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					9,767,338.79

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	KITTERY				
	11/01/08	SHAPLEIGH SCHOOL	334,754.00	74,482.78	409,236.78
	05/01/09	SHAPLEIGH SCHOOL	0.00	65,695.48	65,695.48
	11/01/08	TRAIPI ACADEMY ADDN & REN	345,000.00	0.00	345,000.00
	05/01/09	TRAIPI ACADEMY ADDN & REN	0.00	25,443.75	25,443.75
42	TOTAL PRINCIPAL & INTEREST		679,754.00	165,622.01	845,376.01
43	APPROVED LEASES FOR 2007-08 - KITTERY				0.00
43A	APPROVED LEASE PURCHASES FOR 2007-08 - KITTERY				23,296.00
44	INSURED VALUE FACTOR FOR 2006-07 - KITTERY				0.00
47	TOTAL DEBT SERVICE ALLOCATION				868,672.01
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				10,636,010.80

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION				TOTAL ALLOCATION	LOCAL CONTRIBUTION
KITTERY	AVG. CAL. YEAR PUPILS	OPERATING ALLOCATION	DEBT ALLOCATION	TOWN ALLOCATION	
	1,066.0 100.00%	10,636,010.80	0.00	10,636,010.80	
TOTAL	1,066.0			10,636,010.80	

KITTERY	2007 STATE VALUATION	MILL EXPECTATION	TOWN CONTRIBUTION	TOWN ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
	1,512,000,000	6.790	10,266,480.00	10,636,010.80	10,266,480.00	100.00% 6.79M
TOTAL	1,512,000,000		10,266,480.00	10,636,010.80	10,266,480.00	100.00% 6.79M

E. TOTALS AND ADJUSTMENTS				TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			10,636,010.80	10,266,480.00	369,530.80
49B	ADJUSTMENT FOR 45% OF SPECIAL EDUCATION COSTS				553,767.73-	553,767.73
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			10,636,010.80	9,712,712.27	923,298.53
51	PLUS AUDIT ADJUSTMENTS					0.00
52	LESS AUDIT ADJUSTMENTS					0.00
53	LESS ADJUSTMENT FOR UNAPPROPRIATED LOCAL CONTRIBUTION					0.00
54	LESS ADJUSTMENT FOR UNALLOCATED BALANCE IN EXCESS OF 3%					0.00
55	PLUS LONG-TERM DRUG TREATMENT CENTERS ADJUSTMENT					0.00
56	ADJUSTMENT FOR EMERGENCY BUS REPLACEMENT					0.00
59A	MINIMUM TEACHER SALARY ADJUSTMENT					0.00
59B	REGIONALIZATION AND EFFICIENCY ASSISTANCE					0.00
60	ADJUSTED STATE CONTRIBUTION					923,298.53
61	LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):			LOCAL SHARE % = 96.53%	STATE SHARE % = 3.47%	
62	ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):			LOCAL SHARE % = 91.32%	STATE SHARE % = 8.68%	
63	FYI: 100% E.P.S. TOTAL ALLOCATION			10,860,493.36		

F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN				TOTAL ALLOCATION	LOCAL CONTRIBUTION	PERCENT	MILLS
				***** WARRANT ARTICLE *****			

KITTERY	10,636,010.80	9,712,712.27	100.00%	6.42
TOTAL	10,636,010.80	9,712,712.27	100.00%	6.42

S T A T E O F M A I N E  
D E P A R T M E N T O F E D U C A T I O N  
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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	6,493.54	15,042.60	0.00	0.00
August	6,493.54	15,042.60	0.00	0.00
September	6,493.54	0.00	0.00	0.00
October	6,493.54	30,085.20	0.00	0.00
November	6,493.54	15,042.60	754,236.78	754,236.78
December	6,493.54	15,042.60	0.00	0.00
Janurary	6,493.54	15,042.60	0.00	0.00
February	6,493.54	0.00	0.00	0.00
March	6,493.54	0.00	0.00	0.00
April	6,493.54	0.00	0.00	0.00
May	6,493.54	0.00	91,139.23	91,139.23
June	6,493.58	0.00	0.00	0.00
Total	77,922.52	105,298.20	845,376.01	845,376.01