

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 71

2008-09

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1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2007)	920	576	1,496	858	2,354
10 ATTENDING PUPILS (OCTOBER 2007)	903	543	1,446	856	2,302
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2007	911.5	559.5	1,471.0 (63%)	857.0 (37%)	2,328.0

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	53.6 (17:1)	35.0 (16:1)	57.1 (15:1)	=	145.7 /	156.8 =	=	.93 X	7389,048 =	=	4329,243	2542,572
B. GUIDANCE	2.6 (350:1)	1.6 (350:1)	3.4 (250:1)	=	7.6 /	10.8 =	=	.70 X	521,890 =	=	230,153	135,170
C. LIBRARIANS	1.1 (800:1)	0.7 (800:1)	1.1 (800:1)	=	2.9 /	2.9 =	=	1.00 X	140,106 =	=	88,267	51,839
D. HEALTH	1.1 (800:1)	0.7 (800:1)	1.1 (800:1)	=	2.9 /	4.2 =	=	.69 X	201,407 =	=	87,552	51,419
E. EDUCATION TECHS	9.1 (100:1)	5.6 (100:1)	3.4 (250:1)	=	18.1 /	21.7 =	=	.83 X	354,418 =	=	185,325	108,842
F. LIBRARY TECHS	1.8 (500:1)	1.1 (500:1)	1.7 (500:1)	=	4.6 /	3.3 =	=	1.39 X	56,155 =	=	49,175	28,880
G. CLERICAL	4.6 (200:1)	2.8 (200:1)	4.3 (200:1)	=	11.7 /	13.7 =	=	.85 X	389,418 =	=	208,533	122,472
H. SCHOOL ADMIN.	3.0 (305:1)	1.8 (305:1)	2.7 (315:1)	=	7.5 /	6.9 =	=	1.09 X	520,487 =	=	357,419	209,912

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	34	34	50,014	29,138
B. Supplies and Equipment	320	442	470,720	378,794
C. Professional Development	54	54	79,434	46,278
D. Instructional Leadership Support	22	22	32,362	18,854
E. Co- and Extra-Curricular Student	31	105	45,601	89,985
F. System Administration/Support	204	204	300,084	174,828
G. Operations & Maintenance	935	1,111	1375,385	952,127

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	899,691	528,390
B. Education & Library Technicians	36.00%	84,420	49,580
C. Clerical	29.00%	60,475	35,517
D. School Administrators	14.00%	50,039	29,388

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.09)	601,227	353,080
16 Adjustment for Title I Revenues	-56,444	-33,149

17 TOTALS	9528,675	5903,916
18 E.P.S. RATES	6,478	6,889

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2005	1,601.0	797.0	2,398.0		
	OCTOBER 2005	1,562.0	812.0	2,374.0		
	APRIL 2006	1,538.0	802.0	2,340.0		
	OCTOBER 2006	1,479.0	811.0	2,290.0		
	APRIL 2007	1,493.0	790.0	2,283.0		
	OCTOBER 2007	1,439.0	772.0	2,211.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X	SAU EPS RATES	
	K-8 PUPILS	1,466.0 +	52.66	X	6,478.00	= 9,837,879.48
	9-12 PUPILS	781.0 +	16.33	X	6,889.00	= 5,492,806.37
	ADULT EDUC. COURSES AT .1	0.2		X	6,889.00	= 1,377.80
	K-8 EQUIV. INSTR. PUPILS	2.250		X	6,478.00	= 14,575.50
	9-12 EQUIV. INSTR. PUPILS	1.375		X	6,889.00	= 9,472.38
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .1466	214.9	X .15	X	6,478.00	= 208,818.33
	9-12 DISADVANTAGED @ .1466	114.5	X .15	X	6,889.00	= 118,318.58
	K-8 LIMITED ENGLISH PROF.	19.0	X .500	X	6,478.00	= 61,541.00
	9-12 LIMITED ENGLISH PROF.	7.0	X .500	X	6,889.00	= 24,111.50
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,466.0		X	40.00	= 58,640.00
	9-12 STUDENT ASSESSMENT	781.0		X	40.00	= 31,240.00
	K-8 TECHNOLOGY RESOURCES	1,466.0		X	90.00	= 131,940.00
	9-12 TECHNOLOGY RESOURCES	781.0		X	273.00	= 213,213.00
	K-2 PUPILS	430.5	X .10	X	6,478.00	= 278,877.90
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					16,482,811.84
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					15,988,327.48
30	ADJUSTED TOTAL OPERATING ALLOCATION					15,988,327.48

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2006-07	225,007.97	X	102.90%	=	231,533.20
32	SPECIAL EDUCATION - EPS ALLOCATION					2,937,309.85
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2006-07	32,045.85	X	102.90%	=	32,975.18
35	TRANSPORTATION - EPS ALLOCATION					1,187,236.57
36	TRANSPORTATION (BUS PURCHASES) FOR 2007-08					59,369.33
39	TOTAL OTHER SUBSIDIZABLE COSTS					4,448,424.13
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					20,436,751.61

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	SAD 71				
	11/01/08	NEW MIDDLE SCHOOL	275,700.00	0.00	275,700.00
	05/01/09	NEW MIDDLE SCHOOL	0.00	9,787.35	9,787.35
	11/01/08	NEW MIDDLE SCH-KENNEBUNK	621,767.40	222,436.69	844,204.09
	05/01/09	NEW MIDDLE SCH-KENNEBUNK	0.00	209,401.96	209,401.96
	MSAD 71				
	11/01/08	NEW ELEM SCHOOL - KENNEBUNK	643,553.00	239,269.76	882,822.76
	05/01/09	NEW ELEM SCHOOL - KENNEBUNK	0.00	229,616.47	229,616.47
42	TOTAL PRINCIPAL & INTEREST		1,541,020.40	910,512.23	2,451,532.63
43	APPROVED LEASES FOR 2007-08 - S.A.D. 71				0.00
43A	APPROVED LEASE PURCHASES FOR 2007-08 - S.A.D. 71				0.00
44	INSURED VALUE FACTOR FOR 2006-07 - S.A.D. 71				0.00
47	TOTAL DEBT SERVICE ALLOCATION				2,451,532.63
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				22,888,284.24

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION				TOTAL ALLOCATION	LOCAL CONTRIBUTION		
	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+ DEBT ALLOCATION	= TOWN ALLOCATION		
KENNEBUNK	1,783.5	79.51%	18,198,474.80	0.00	18,198,474.80		
KENNEBUNKPORT	459.5	20.49%	4,689,809.44	0.00	4,689,809.44		
TOTAL	2,243.0				22,888,284.24		
		2007 STATE VALUATION X	MILL EXPECTATION	= TOWN CONTRIBUTION	OR TOWN ALLOCATION		
KENNEBUNK		2,239,800,000	6.790	15,208,242.00	18,198,474.80	15,208,242.00	76.43%
KENNEBUNKPORT		1,677,500,000	6.790	11,390,225.00	4,689,809.44	4,689,809.44	23.57%
TOTAL		3,917,300,000		26,598,467.00	22,888,284.24	19,898,051.44	100.00%
E. TOTALS AND ADJUSTMENTS				TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION	
49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			22,888,284.24	19,898,051.44	2,990,232.80	
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			22,888,284.24	19,898,051.44	2,990,232.80	
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					351.95-	
59A	MINIMUM TEACHER SALARY ADJUSTMENT					0.00	
59B	REGIONALIZATION AND EFFICIENCY ASSISTANCE					0.00	
60	ADJUSTED STATE CONTRIBUTION					2,989,880.85	
61	LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):			LOCAL SHARE % = 86.94%	STATE SHARE % = 13.06%		
62	ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):			LOCAL SHARE % = 86.94%	STATE SHARE % = 13.06%		
63	FYI: 100% E.P.S. TOTAL ALLOCATION			23,382,768.60			

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	44,862.35	89,658.35	0.00	0.00
August	44,862.35	89,658.35	0.00	0.00
September	44,862.35	89,658.35	0.00	0.00
October	44,862.35	89,658.35	0.00	0.00
November	44,862.35	89,658.35	2,002,726.85	2,002,726.85
December	44,862.35	89,658.35	0.00	0.00
Janurary	44,862.35	89,658.35	0.00	0.00
February	44,862.35	0.00	0.00	0.00
March	44,862.35	0.00	0.00	0.00
April	44,862.35	0.00	0.00	0.00
May	44,862.35	0.00	448,805.78	448,805.78
June	44,862.37	0.00	0.00	0.00
Total	538,348.22	627,608.45	2,451,532.63	2,451,532.63