

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

KITTERY

2010-11

223 - 241

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2009)	456	211	667	306	973
10 ATTENDING PUPILS (OCTOBER 2009)	480	211	691	278	969
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2009	468.0	211.0	679.0 (70%)	292.0 (30%)	971.0

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	27.5 (17:1)	13.2 (16:1)	19.5 (15:1)	=	60.2 /	80.3 =	=	.75 X	3858,220 =	=	2025,566	868,099
B. GUIDANCE	1.3 (350:1)	0.6 (350:1)	1.2 (250:1)	=	3.1 /	4.9 =	=	.63 X	247,965 =	=	109,353	46,865
C. LIBRARIANS	0.6 (800:1)	0.3 (800:1)	0.4 (800:1)	=	1.3 /	1.0 =	=	1.30 X	62,188 =	=	56,591	24,253
D. HEALTH	0.6 (800:1)	0.3 (800:1)	0.4 (800:1)	=	1.3 /	2.0 =	=	.65 X	96,859 =	=	44,071	18,887
E. EDUCATION TECHS	4.7 (100:1)	2.1 (100:1)	1.2 (250:1)	=	8.0 /	12.9 =	=	.62 X	220,543 =	=	95,716	41,021
F. LIBRARY TECHS	0.9 (500:1)	0.4 (500:1)	0.6 (500:1)	=	1.9 /	4.0 =	=	.48 X	71,522 =	=	24,032	10,299
G. CLERICAL	2.3 (200:1)	1.1 (200:1)	1.5 (200:1)	=	4.9 /	6.2 =	=	.79 X	198,370 =	=	109,698	47,014
H. SCHOOL ADMIN.	1.5 (305:1)	0.7 (305:1)	0.9 (315:1)	=	3.1 /	4.0 =	=	.78 X	286,139 =	=	156,232	66,956

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	36	36	24,444	10,512
B. Supplies and Equipment	337	466	228,823	136,072
C. Professional Development	57	57	38,703	16,644
D. Instructional Leadership Support	24	24	16,296	7,008
E. Co- and Extra-Curricular Student	33	111	22,407	32,412
F. System Administration/Support	215	215	145,985	62,780
G. Operations & Maintenance	986	1,172	669,494	342,224

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	424,760	182,040
B. Education & Library Technicians	36.00%	43,109	18,475
C. Clerical	29.00%	31,812	13,634
D. School Administrators	14.00%	21,872	9,374

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.06)	190,035	81,445
16 Adjustment for Title I Revenues	-65,628	-28,126

17 TOTALS	4413,370	2007,888
18 E.P.S. RATES	6,500	6,876

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A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2007	728.0	354.0	1,082.0		
	OCTOBER 2007	690.0	360.0	1,050.0		
	APRIL 2008	680.0	343.0	1,023.0		
	OCTOBER 2008	682.0	314.0	996.0		
	APRIL 2009	664.0	310.0	974.0		
	OCTOBER 2009	689.0	279.0	968.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	676.5 +	12.33	X	6,500.00	= 4,477,395.00
	9-12 PUPILS	294.5 +	32.16	X	6,876.00	= 2,246,114.16
	ADULT EDUC. COURSES AT .1	9.3		X	6,876.00	= 63,946.80
	K-8 EQUIV. INSTR. PUPILS	0.875		X	6,500.00	= 5,687.50
	9-12 EQUIV. INSTR. PUPILS	0.000		X	6,876.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .2438	164.9	X .15	X	6,500.00	= 160,777.50
	9-12 DISADVANTAGED @ .2438	71.8	X .15	X	6,876.00	= 74,054.52
	K-8 LIMITED ENGLISH PROF.	8.0	X .700	X	6,500.00	= 36,400.00
	9-12 LIMITED ENGLISH PROF.	2.0	X .700	X	6,876.00	= 9,626.40
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	676.5		X	42.00	= 28,413.00
	9-12 STUDENT ASSESSMENT	294.5		X	42.00	= 12,369.00
	K-8 TECHNOLOGY RESOURCES	676.5		X	95.00	= 64,267.50
	9-12 TECHNOLOGY RESOURCES	294.5		X	288.00	= 84,816.00
	K-2 PUPILS	250.5	X .10	X	6,500.00	= 162,825.00
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					7,426,692.38
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					7,203,891.60
30	ADJUSTED TOTAL OPERATING ALLOCATION					7,203,891.60

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2008-09	0.00	X	102.50%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					2,084,931.60
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2008-09	4,305.86	X	102.50%	=	4,413.51
35	TRANSPORTATION - EPS ALLOCATION					470,598.01
36	TRANSPORTATION (BUS PURCHASES) FOR 2009-10					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					2,559,943.12
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					9,763,834.72

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	KITTERY				
	11/01/10	SHAPLEIGH SCHOOL	334,754.00	44,354.91	379,108.91
	05/01/11	SHAPLEIGH SCHOOL	0.00	37,241.39	37,241.39
	11/01/10	TRAIPI ACADEMY ADDN & REN	345,000.00	10,024.97	355,024.97
42	TOTAL PRINCIPAL & INTEREST		679,754.00	91,621.27	771,375.27
43	APPROVED LEASES FOR 2009-10 - KITTERY				0.00
43A	APPROVED LEASE PURCHASES FOR 2009-10 - KITTERY				23,296.00
44	INSURED VALUE FACTOR FOR 2008-09 - KITTERY				0.00
47	TOTAL DEBT SERVICE ALLOCATION				794,671.27
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				10,558,505.99

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL. YEAR PUPILS	100.00%	OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION	TOTAL ALLOCATION	LOCAL CONTRIBUTION
KITTERY	971.0	100.00%	10,558,505.99		0.00		10,558,505.99		
TOTAL	971.0						10,558,505.99		

	2009 STATE VALUATION X	MILL EXPECTATION	=	TOWN CONTRIBUTION	OR	TOWN ALLOCATION	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
KITTERY	1,657,000,000	6.900		11,433,300.00		10,558,505.99	10,558,505.99	100.00%	6.37M
TOTAL	1,657,000,000			11,433,300.00		10,558,505.99	10,558,505.99	100.00%	6.37M

E. TOTALS AND ADJUSTMENTS

	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	10,558,505.99	10,558,505.99	0.00
49A ADJUSTMENT FOR DEBT SERVICE PER 20-A MRSA SECTION 15689 SUB-SECTION 2		330,711.27-	330,711.27
49B ADJUSTMENT FOR 35% OF SPECIAL EDUCATION COSTS		729,726.06-	729,726.06
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	10,558,505.99	9,498,068.66	1,060,437.33
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
59C LESS AMOUNT TO BE PAID BY FEDERAL ARRA TITLE XIV STABILIZATION FUNDS			208,493.16
60 ADJUSTED STATE CONTRIBUTION			851,944.17
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 100.00%	STATE SHARE % = 0.00%	
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 91.93%	STATE SHARE % = 8.07%	
63 FYI: 100% E.P.S. TOTAL ALLOCATION	10,781,306.77		

F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN

ALLOCATION CONTRIBUTION PERCENT MILLS

KITTERY	10,558,505.99	9,498,068.66	100.00%	5.73
TOTAL	10,558,505.99	9,498,068.66	100.00%	5.73

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	6,714.07	6,714.07	0.00	0.00
August	6,714.07	6,714.07	0.00	0.00
September	6,714.07	6,714.07	0.00	0.00
October	6,714.07	6,714.07	0.00	0.00
November	6,714.07	6,714.07	734,133.88	734,133.88
December	6,714.07	6,714.07	0.00	0.00
Janurary	6,714.07	6,714.08	0.00	0.00
February	6,714.07	6,714.08	0.00	0.00
March	6,714.07	6,714.08	0.00	0.00
April	6,714.07	6,714.08	0.00	0.00
May	6,714.07	6,714.08	37,241.39	37,241.39
June	6,714.13	6,714.08	0.00	0.00
Total	80,568.90	80,568.90	771,375.27	771,375.27