

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 71

2006-07

571 - 571

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2005	975.0	606.0	1,581.0 (65%)	851.0 (35%)	2,432.0

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	57.4 (17:1)	37.9 (16:1)	56.7 (15:1)	=	152.0 /	161.1 =	.94 X	7029,511 =	4295,031	2312,709
B. GUIDANCE	2.8 (350:1)	1.7 (350:1)	3.4 (250:1)	=	7.9 /	11.8 =	.67 X	531,771 =	231,587	124,700
C. LIBRARIANS	1.2 (800:1)	0.8 (800:1)	1.1 (800:1)	=	3.1 /	3.0 =	1.03 X	125,964 =	84,333	45,410
D. HEALTH	1.2 (800:1)	0.8 (800:1)	1.1 (800:1)	=	3.1 /	4.5 =	.69 X	195,149 =	87,524	47,129
E. EDUCATION TECHS	9.8 (100:1)	6.1 (100:1)	3.4 (250:1)	=	19.3 /	23.7 =	.81 X	402,254 =	211,787	114,039
F. LIBRARY TECHS	2.0 (500:1)	1.2 (500:1)	1.7 (500:1)	=	4.9 /	3.7 =	1.32 X	62,674 =	53,775	28,955
G. CLERICAL	4.9 (200:1)	3.0 (200:1)	4.3 (200:1)	=	12.2 /	13.6 =	.90 X	339,559 =	198,642	106,961
H. SCHOOL ADMIN.	3.2 (305:1)	2.0 (305:1)	2.7 (315:1)	=	7.9 /	7.0 =	1.13 X	497,803 =	365,636	196,881

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	32	32	50,592	27,232
B. Supplies and Equipment	302	418	477,462	355,718
C. Professional Development	51	51	80,631	43,401
D. Instructional Leadership Support	20	20	31,620	17,020
E. Co- and Extra-Curricular Student	29	99	45,849	84,249
F. System Administration/Support	349	346	551,769	294,446
G. Operations & Maintenance	929	1,104	1468,749	939,504

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	892,710	480,690
B. Education & Library Technicians	36.00%	95,602	51,478
C. Clerical	29.00%	57,606	31,019
D. School Administrators	14.00%	51,189	27,563

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.09)	600,841	323,528
16 Adjustment for Title I Revenues	-39,313	-21,168

17 TOTALS	9893,622	5631,464
18 E.P.S. RATES	6,258	6,617

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S.A.D. 71

2006-07

571 - 571

A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2003	1,739.0	774.0	2,513.0		
	OCTOBER 2003	1,669.0	797.0	2,466.0		
	APRIL 2004	1,655.0	761.0	2,416.0		
	OCTOBER 2004	1,602.0	781.0	2,383.0		
	APRIL 2005	1,601.0	797.0	2,398.0		
	OCTOBER 2005	1,562.0	812.0	2,374.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X	SAU EPS RATES	
	K-8 PUPILS	1,581.5 +	56.50	X	6,258.00	= 10,250,604.00
	9-12 PUPILS	804.5 +	0.00	X	6,617.00	= 5,323,376.50
	ADULT EDUC. COURSES AT .1	2.0		X	6,617.00	= 13,234.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	6,258.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.875		X	6,617.00	= 5,789.88
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .1242	196.4	X .15	X	6,258.00	= 184,360.68
	9-12 DISADVANTAGED @ .1242	99.9	X .15	X	6,617.00	= 99,155.75
	K-8 LIMITED ENGLISH PROF.	28.0	X .300	X	6,258.00	= 52,567.20
	9-12 LIMITED ENGLISH PROF.	11.0	X .300	X	6,617.00	= 21,836.10
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,581.5		X	79.00	= 124,938.50
	9-12 STUDENT ASSESSMENT	804.5		X	79.00	= 63,555.50
	K-8 TECHNOLOGY RESOURCES	1,581.5		X	85.00	= 134,427.50
	9-12 TECHNOLOGY RESOURCES	804.5		X	258.00	= 207,561.00
	K-2 PUPILS	455.5	X .10	X	6,258.00	= 285,051.90
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					16,766,458.51
	OPERATING ALLOCATION WITH EPS TRANSITION AT 90.00 %					15,089,812.65
30	ADJUSTED TOTAL OPERATING ALLOCATION					15,089,812.65

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 71

2006-07

571 - 571

B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2004-05	228,050.18	X	102.40%	=	233,523.38
32	SPECIAL EDUCATION - EPS ALLOCATION					3,095,860.36
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2004-05	2,000.00	X	102.40%	=	2,048.00
35	TRANSPORTATION - EPS ALLOCATION					1,070,222.85
36	TRANSPORTATION (BUS PURCHASES) FOR 2005-06					188,893.04
39	TOTAL OTHER SUBSIDIZABLE COSTS					4,590,547.63
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					19,680,360.28

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST		
	11/01/06	NEW MIDDLE SCHOOL	275,700.00	0.00		275,700.00
	05/01/07	NEW MIDDLE SCHOOL	0.00	29,362.05		29,362.05
	11/01/06	NEW MIDDLE SCH-KENNEBUNK	621,767.40	248,004.39		869,771.79
	05/01/07	NEW MIDDLE SCH-KENNEBUNK	0.00	235,447.79		235,447.79
	11/01/06	NEW ELEM SCHOOL - KENNEBU	643,553.00	273,152.82		916,705.82
	05/01/07	NEW ELEM SCHOOL - KENNEBU	0.00	258,576.34		258,576.34
42	TOTAL PRINCIPAL & INTEREST		1,541,020.40	1,044,543.39		2,585,563.79
43	APPROVED LEASES FOR 2005-06					0.00
43A	APPROVED LEASE PURCHASES FOR 2005-06					0.00
44	INSURED VALUE FACTOR FOR 2004-05					0.00
47	TOTAL DEBT SERVICE ALLOCATION					2,585,563.79
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)					22,265,924.07

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

					TOTAL ALLOCATION	LOCAL CONTRIBUTION		
	AVG. CAL. YEAR PUPILS	2005 STATE VALUATION	MILL EXPECTATION	LOCAL CONTRIBUTION	TOTAL ALLOCATION			
KENNEBUNK	1,888.0	79.13% 1,802,100,000	7.60	13,695,960.00	17,619,025.72	13,695,960.00	74.67%	7.60M
KENNEBUNKPORT	498.0	20.87% 1,371,800,000	7.60	10,425,680.00	4,646,898.35	4,646,898.35	25.33%	3.39M
TOTAL	2,386.0	3,173,900,000		24,121,640.00	22,265,924.07	18,342,858.35	100.00%	5.78M

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COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 71

2006-07

571 - 571

E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	22,265,924.07	18,342,858.35	3,923,065.72
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	22,265,924.07	18,342,858.35	3,923,065.72
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			924.52-
57 LESS ADJUSTMENT FOR LAPTOP AGREEMENT			0.00
58E TRANSITION ADJUSTMENTS PER CHAPTER 519 PART AAAA-11 (TIER 2) AND AAAA-22 & 23			297,762.72
58F EPS TRANSITION ADJUSTMENT PER 20-A MRSa SECTION 15686 AND SUB-SEC. 2 TIER 1			0.00
59A MINIMUM TEACHER SALARY ADJUSTMENT			0.00
60 A D J U S T E D S T A T E C O N T R I B U T I O N			4,219,903.92
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 82.38% STATE SHARE % = 17.62%			
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 81.05% STATE SHARE % = 18.95%			
63 FYI: 100% E.P.S. TOTAL ALLOCATION	23,942,569.93		