

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

KITTERY

2007-08

223 - 241

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2006)	487	256	743	338	1,081
10 ATTENDING PUPILS (OCTOBER 2006)	484	244	728	357	1,085
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2006	485.5	250.0	735.5 (68%)	347.5 (32%)	1,083.0

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	28.6 (17:1)	15.6 (16:1)	23.2 (15:1)	=	67.4	/	87.3	=	.77 X	3817,884	=	1999,044	940,727
B. GUIDANCE	1.4 (350:1)	0.7 (350:1)	1.4 (250:1)	=	3.5	/	5.0	=	.70 X	223,291	=	106,287	50,017
C. LIBRARIANS	0.6 (800:1)	0.3 (800:1)	0.4 (800:1)	=	1.3	/	2.0	=	.65 X	113,263	=	50,062	23,559
D. HEALTH	0.6 (800:1)	0.3 (800:1)	0.4 (800:1)	=	1.3	/	2.0	=	.65 X	89,246	=	39,447	18,563
E. EDUCATION TECHS	4.9 (100:1)	2.5 (100:1)	1.4 (250:1)	=	8.8	/	11.0	=	.80 X	169,591	=	92,258	43,415
F. LIBRARY TECHS	1.0 (500:1)	0.5 (500:1)	0.7 (500:1)	=	2.2	/	3.0	=	.73 X	50,206	=	24,922	11,728
G. CLERICAL	2.4 (200:1)	1.3 (200:1)	1.7 (200:1)	=	5.4	/	8.9	=	.61 X	247,410	=	102,626	48,294
H. SCHOOL ADMIN.	1.6 (305:1)	0.8 (305:1)	1.1 (315:1)	=	3.5	/	4.5	=	.78 X	309,361	=	164,085	77,217

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	33	33	24,272	11,468
B. Supplies and Equipment	311	430	228,741	149,425
C. Professional Development	52	52	38,246	18,070
D. Instructional Leadership Support	21	21	15,446	7,298
E. Co- and Extra-Curricular Student	30	102	22,065	35,445
F. System Administration/Support	359	356	264,045	123,710
G. Operations & Maintenance	956	1,136	703,138	394,760

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	417,020	196,245
B. Education & Library Technicians	36.00%	42,185	19,851
C. Clerical	29.00%	29,762	14,005
D. School Administrators	14.00%	22,972	10,810

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.06)	186,896	87,953
16 Adjustment for Title I Revenues	-58,400	-27,482

17 TOTALS	4515,118	2255,078
18 E.P.S. RATES	6,139	6,489

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A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2004	836.0	339.0	1,175.0		
	OCTOBER 2004	798.0	328.0	1,126.0		
	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		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	734.0 +	39.83	X	6,139.00	= 4,750,542.37
	9-12 PUPILS	349.0 +	0.00	X	6,489.00	= 2,264,661.00
	ADULT EDUC. COURSES AT .1	3.4		X	6,489.00	= 22,062.60
	K-8 EQUIV. INSTR. PUPILS	0.000		X	6,139.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.125		X	6,489.00	= 811.13
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .2690	197.4	X .15	X	6,139.00	= 181,775.79
	9-12 DISADVANTAGED @ .2690	93.9	X .15	X	6,489.00	= 91,397.57
	K-8 LIMITED ENGLISH PROF.	0.0	X .500	X	6,139.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	1.0	X .500	X	6,489.00	= 3,244.50
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	734.0		X	40.00	= 29,360.00
	9-12 STUDENT ASSESSMENT	349.0		X	40.00	= 13,960.00
	K-8 TECHNOLOGY RESOURCES	734.0		X	87.00	= 63,858.00
	9-12 TECHNOLOGY RESOURCES	349.0		X	265.00	= 92,485.00
	K-2 PUPILS	250.0	X .10	X	6,139.00	= 153,475.00
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					7,667,632.96
	OPERATING ALLOCATION WITH EPS TRANSITION AT 95.00 %					7,284,251.31
30	ADJUSTED TOTAL OPERATING ALLOCATION					7,284,251.31

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2005-06	0.00	X	102.90%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					1,649,419.00
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2005-06	0.00	X	102.90%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					433,606.18
36	TRANSPORTATION (BUS PURCHASES) FOR 2006-07					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					2,083,025.18
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					9,367,276.49

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	11/01/07	SHAPLEIGH SCHOOL	334,754.00	83,270.07	418,024.07
	05/01/08	SHAPLEIGH SCHOOL	0.00	74,482.78	74,482.78
	11/01/07	TRAIPI ACADEMY ADDN & REN	345,000.00	0.00	345,000.00
	05/01/08	TRAIPI ACADEMY ADDN & REN	0.00	38,165.63	38,165.63
42	TOTAL PRINCIPAL & INTEREST		679,754.00	195,918.48	875,672.48
43	APPROVED LEASES FOR 2006-07				0.00
43A	APPROVED LEASE PURCHASES FOR 2006-07				23,296.00
44	INSURED VALUE FACTOR FOR 2005-06				0.00
47	TOTAL DEBT SERVICE ALLOCATION				898,968.48
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				10,266,244.97

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

TOTAL ALLOCATION LOCAL CONTRIBUTION

	AVG. CAL. YEAR PUPILS	2006 STATE VALUATION	MILL EXPECTATION	LOCAL CONTRIBUTION	TOTAL ALLOCATION	LOCAL CONTRIBUTION		
KITTERY	1,083.0	100.00%	1,391,100,000	7.44	10,349,784.00	10,266,244.97	100.00%	7.38M
TOTAL	1,083.0		1,391,100,000		10,349,784.00	10,266,244.97	100.00%	7.38M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	10,266,244.97	10,266,244.97	0.00
49A ADJUSTMENT FOR DEBT SERVICE PER 20-A MRSA SECTION 15689 SUB-SECTION 2		453,816.48-	453,816.48
49B ADJUSTMENT FOR 84% OF SPECIAL EDUCATION COSTS		1,385,511.96-	1,385,511.96
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	10,266,244.97	8,426,916.53	1,839,328.44
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
57 LESS ADJUSTMENT FOR LAPTOP AGREEMENT			45,000.00
58F EPS TRANSITION ADJUSTMENT PER 20-A MRSA SECTION 15686			0.00
58G LIMITATION OF INCREASES ADJUSTMENT - 15%			784,127.84-
59A MINIMUM TEACHER SALARY ADJUSTMENT			0.00
59B REGIONALIZATION AND EFFICIENCY ASSISTANCE			237,000.00
60 ADJUSTED STATE CONTRIBUTION			1,247,200.60
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 % = 87.85% STATE SHARE % = 12.15%			
63 FYI: 100% E.P.S. TOTAL ALLOCATION	10,649,626.62		

F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN	MSE ADJ. LINE 49D	TOTAL ALLOCATION	LOCAL CONTRIBUTION	PERCENT	MILLS
KITTERY		10,266,244.97	8,426,916.53	100.00%	6.06
TOTAL		10,266,244.97	8,426,916.53	100.00%	6.06