

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

KITTERY

2006-07

223 - 241

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	493.5	276.5	770.0 (70%)	327.5 (30%)	1,097.5

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	29.0 (17:1)	17.3 (16:1)	21.8 (15:1)	=	68.1 /	88.4 =	.77 X	3697,115 =	1992,745	854,034
B. GUIDANCE	1.4 (350:1)	0.8 (350:1)	1.3 (250:1)	=	3.5 /	5.0 =	.70 X	215,899 =	105,790	45,339
C. LIBRARIANS	0.6 (800:1)	0.3 (800:1)	0.4 (800:1)	=	1.3 /	2.0 =	.65 X	108,087 =	49,180	21,077
D. HEALTH	0.6 (800:1)	0.3 (800:1)	0.4 (800:1)	=	1.3 /	2.0 =	.65 X	80,792 =	36,761	15,754
E. EDUCATION TECHS	4.9 (100:1)	2.8 (100:1)	1.3 (250:1)	=	9.0 /	11.5 =	.78 X	185,814 =	101,455	43,480
F. LIBRARY TECHS	1.0 (500:1)	0.6 (500:1)	0.7 (500:1)	=	2.3 /	4.0 =	.58 X	74,381 =	30,199	12,942
G. CLERICAL	2.5 (200:1)	1.4 (200:1)	1.6 (200:1)	=	5.5 /	8.0 =	.69 X	208,166 =	100,545	43,090
H. SCHOOL ADMIN.	1.6 (305:1)	0.9 (305:1)	1.0 (315:1)	=	3.5 /	5.0 =	.70 X	327,145 =	160,301	68,701

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	32	32	24,640	10,480
B. Supplies and Equipment	302	418	232,540	136,895
C. Professional Development	51	51	39,270	16,703
D. Instructional Leadership Support	20	20	15,400	6,550
E. Co- and Extra-Curricular Student	29	99	22,330	32,423
F. System Administration/Support	349	346	268,730	113,315
G. Operations & Maintenance	929	1,104	715,330	361,560

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	415,050	177,879
B. Education & Library Technicians	36.00%	47,395	20,312
C. Clerical	29.00%	29,158	12,496
D. School Administrators	14.00%	22,442	9,618

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.06)	186,939	80,112
16 Adjustment for Title I Revenues	-77,893	-33,382

17 TOTALS	4518,307	2049,377
18 E.P.S. RATES	5,868	6,258

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A. OPERATING COST ALLOCATIONS

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19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2003	828.0	334.0	1,162.0		
	OCTOBER 2003	830.0	343.0	1,173.0		
	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		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	770.5 +	35.00	X	5,868.00	= 4,726,674.00
	9-12 PUPILS	330.5 +	3.66	X	6,258.00	= 2,091,173.28
	ADULT EDUC. COURSES AT .1	5.1		X	6,258.00	= 31,915.80
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,868.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.125		X	6,258.00	= 782.25
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .2091	161.1	X .15	X	5,868.00	= 141,800.22
	9-12 DISADVANTAGED @ .2091	69.1	X .15	X	6,258.00	= 64,864.17
	K-8 LIMITED ENGLISH PROF.	5.0	X .500	X	5,868.00	= 14,670.00
	9-12 LIMITED ENGLISH PROF.	4.0	X .500	X	6,258.00	= 12,516.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	770.5		X	79.00	= 60,869.50
	9-12 STUDENT ASSESSMENT	330.5		X	79.00	= 26,109.50
	K-8 TECHNOLOGY RESOURCES	770.5		X	85.00	= 65,492.50
	9-12 TECHNOLOGY RESOURCES	330.5		X	258.00	= 85,269.00
	K-2 PUPILS	264.5	X .10	X	5,868.00	= 155,208.60
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					7,477,344.82
	OPERATING ALLOCATION WITH EPS TRANSITION AT 90.00 %					6,729,610.33
30	ADJUSTED TOTAL OPERATING ALLOCATION					6,729,610.33

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2004-05	0.00	X	102.40%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					1,101,076.58
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2004-05	0.00	X	102.40%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					421,385.99
36	TRANSPORTATION (BUS PURCHASES) FOR 2005-06					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,522,462.57
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					8,252,072.90

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	11/01/06	SHAPLEIGH SCHOOL	334,754.00	92,057.37	426,811.37
	05/01/07	SHAPLEIGH SCHOOL	0.00	83,270.07	83,270.07
	11/01/06	TRAIPI ACADEMY ADDN & REN	345,000.00	0.00	345,000.00
	05/01/07	TRAIPI ACADEMY ADDN & REN	0.00	50,887.50	50,887.50
42	TOTAL PRINCIPAL & INTEREST		679,754.00	226,214.94	905,968.94
43	APPROVED LEASES FOR 2005-06				0.00
43A	APPROVED LEASE PURCHASES FOR 2005-06				23,296.00
44	INSURED VALUE FACTOR FOR 2004-05				0.00
47	TOTAL DEBT SERVICE ALLOCATION				929,264.94
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				9,181,337.84

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL. YEAR PUPILS	2005 STATE VALUATION	MILL EXPECTATION	LOCAL CONTRIBUTION	TOTAL ALLOCATION	LOCAL CONTRIBUTION		
KITTERY	1,101.0	100.00%	1,226,100,000	7.60	9,318,360.00	9,181,337.84	100.00%	7.49M
TOTAL	1,101.0		1,226,100,000		9,318,360.00	9,181,337.84	100.00%	7.49M

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	9,181,337.84	9,181,337.84	0.00
49A ADJUSTMENT FOR DEBT SERVICE PER 20-A MRSA SECTION 15689 SUB-SECTION 2		316,214.94-	316,214.94
49B ADJUSTMENT FOR 84% OF SPECIAL EDUCATION COSTS		608,689.39-	608,689.39
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	9,181,337.84	8,256,433.51	924,904.33
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
57 LESS ADJUSTMENT FOR LAPTOP AGREEMENT			45,000.00
58E TRANSITION ADJUSTMENTS PER CHAPTER 519 PART AAAA-11 (TIER 2) AND AAAA-22 & 23			22,957.87
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 ADJUSTED STATE CONTRIBUTION			902,862.20
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 % = 90.17% STATE SHARE % = 9.83%			
63 FYI: 100% E.P.S. TOTAL ALLOCATION	9,929,072.33		

F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN	MSE ADJ. LINE 49D	TOTAL ALLOCATION	LOCAL CONTRIBUTION	PERCENT	MILLS
KITTERY		9,181,337.84	8,256,433.51	100.00%	6.73
TOTAL		9,181,337.84	8,256,433.51	100.00%	6.73