

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

KITTERY

2009-10

223 - 241

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2008)	467	214	681	340	1,021
10 ATTENDING PUPILS (OCTOBER 2008)	462	223	685	309	994
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2008	464.5	218.5	683.0 ( 68%)	324.5 ( 32%)	1,007.5

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	27.3 (17:1)	13.7 (16:1)	21.6 (15:1)	=	62.6 /	85.6 =	=	.73 X	3968,261 =	=	1969,845	926,986
B. GUIDANCE	1.3 (350:1)	0.6 (350:1)	1.3 (250:1)	=	3.2 /	5.0 =	=	.64 X	241,460 =	=	105,083	49,451
C. LIBRARIANS	0.6 (800:1)	0.3 (800:1)	0.4 (800:1)	=	1.3 /	1.0 =	=	1.30 X	60,671 =	=	53,633	25,239
D. HEALTH	0.6 (800:1)	0.3 (800:1)	0.4 (800:1)	=	1.3 /	2.0 =	=	.65 X	94,496 =	=	41,767	19,655
E. EDUCATION TECHS	4.6 (100:1)	2.2 (100:1)	1.3 (250:1)	=	8.1 /	12.9 =	=	.63 X	210,023 =	=	89,974	42,340
F. LIBRARY TECHS	0.9 (500:1)	0.4 (500:1)	0.6 (500:1)	=	1.9 /	3.0 =	=	.63 X	53,162 =	=	22,775	10,717
G. CLERICAL	2.3 (200:1)	1.1 (200:1)	1.6 (200:1)	=	5.0 /	6.0 =	=	.83 X	187,428 =	=	105,784	49,781
H. SCHOOL ADMIN.	1.5 (305:1)	0.7 (305:1)	1.0 (315:1)	=	3.2 /	4.8 =	=	.67 X	326,287 =	=	148,656	69,956

13 Other Support Costs (Per Pupil)	K-8	9-12		Elementary	Secondary
A. Substitute Teachers -1/2 Day	35	35		23,905	11,358
B. Supplies and Equipment	329	455		224,707	147,648
C. Professional Development	56	56		38,248	18,172
D. Instructional Leadership Support	23	23		15,709	7,464
E. Co- and Extra-Curricular Student	32	108		21,856	35,046
F. System Administration/Support	210	210		143,430	68,145
G. Operations & Maintenance	962	1,143		657,046	370,904

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	412,362	194,053
B. Education & Library Technicians	36.00%	40,590	19,101
C. Clerical	29.00%	30,677	14,436
D. School Administrators	14.00%	20,812	9,794

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.06)	183,951	86,572
16 Adjustment for Title I Revenues	-54,182	-25,497

17 TOTALS	4296,628	2151,320
18 E.P.S. RATES	6,291	6,630

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## A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2006	743.0	342.0	1,085.0		
	OCTOBER 2006	725.0	356.0	1,081.0		
	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		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	681.0 +	27.00	X	6,291.00	= 4,454,028.00
	9-12 PUPILS	328.5 +	16.33	X	6,630.00	= 2,286,222.90
	ADULT EDUC. COURSES AT .1	7.4		X	6,630.00	= 49,062.00
	K-8 EQUIV. INSTR. PUPILS	0.750		X	6,291.00	= 4,718.25
	9-12 EQUIV. INSTR. PUPILS	0.500		X	6,630.00	= 3,315.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .2742	186.7	X .15	X	6,291.00	= 176,179.46
	9-12 DISADVANTAGED @ .2742	90.1	X .15	X	6,630.00	= 89,604.45
	K-8 LIMITED ENGLISH PROF.	5.0	X .700	X	6,291.00	= 22,018.50
	9-12 LIMITED ENGLISH PROF.	3.0	X .700	X	6,630.00	= 13,923.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	681.0		X	41.00	= 27,921.00
	9-12 STUDENT ASSESSMENT	328.5		X	41.00	= 13,468.50
	K-8 TECHNOLOGY RESOURCES	681.0		X	93.00	= 63,333.00
	9-12 TECHNOLOGY RESOURCES	328.5		X	281.00	= 92,308.50
	K-2 PUPILS	242.5	X .10	X	6,291.00	= 152,556.75
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					7,448,659.31
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					7,225,199.53
30	ADJUSTED TOTAL OPERATING ALLOCATION					7,225,199.53

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## B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2007-08	0.00	X	102.90%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					2,126,050.14
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2007-08	35,161.20	X	102.90%	=	36,180.87
35	TRANSPORTATION - EPS ALLOCATION					494,691.91
36	TRANSPORTATION (BUS PURCHASES) FOR 2008-09					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					2,656,922.92
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					9,882,122.45

## C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	KITTERY				
	11/01/09	SHAPLEIGH SCHOOL	334,754.00	51,468.43	386,222.43
	05/01/10	SHAPLEIGH SCHOOL	0.00	44,354.91	44,354.91
	11/01/09	TRAIPI ACADEMY ADDN & REN	345,000.00	0.00	345,000.00
	05/01/10	TRAIPI ACADEMY ADDN & REN	0.00	12,721.88	12,721.88
42	TOTAL PRINCIPAL & INTEREST		679,754.00	108,545.22	788,299.22
43	APPROVED LEASES FOR 2008-09 - KITTERY				0.00
43A	APPROVED LEASE PURCHASES FOR 2008-09 - KITTERY				23,296.00
44	INSURED VALUE FACTOR FOR 2007-08 - KITTERY				0.00
47	TOTAL DEBT SERVICE ALLOCATION				811,595.22
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				10,693,717.67

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

TOTAL ALLOCATION LOCAL CONTRIBUTION

	AVG. CAL. YEAR PUPILS	100.00%	OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION
KITTERY	1,009.5		10,693,717.67		0.00		10,693,717.67
TOTAL	1,009.5						10,693,717.67

	2008 STATE VALUATION	MILL EXPECTATION	TOWN CONTRIBUTION	OR	TOWN ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
KITTERY	1,623,050,000	6.690	10,858,204.50		10,693,717.67	10,693,717.67	100.00% 6.59M
TOTAL	1,623,050,000		10,858,204.50		10,693,717.67	10,693,717.67	100.00% 6.59M

E. TOTALS AND ADJUSTMENTS

TOTAL ALLOCATION LOCAL CONTRIBUTION STATE CONTRIBUTION

49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	10,693,717.67	10,693,717.67	0.00
49A	ADJUSTMENT FOR DEBT SERVICE PER 20-A MRS A SECTION 15689 SUB-SECTION 2		308,449.72-	308,449.72
49B	ADJUSTMENT FOR 40% OF SPECIAL EDUCATION COSTS		850,420.06-	850,420.06
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	10,693,717.67	9,534,847.89	1,158,869.78
51	PLUS AUDIT ADJUSTMENTS			0.00
52	LESS AUDIT ADJUSTMENTS			60,851.09
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			106,302.51
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			991,716.18
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 % = 90.73%	STATE SHARE % = 9.27%	
63	FYI: 100% E.P.S. TOTAL ALLOCATION	10,917,177.45		

\*\*\*\*\* WARRANT ARTICLE \*\*\*\*\*  
TOTAL LOCAL

F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN	ALLOCATION	CONTRIBUTION	PERCENT	MILLS
KITTERY	10,693,717.67	9,534,847.89	100.00%	5.87
TOTAL	10,693,717.67	9,534,847.89	100.00%	5.87

S T A T E O F M A I N E  
D E P A R T M E N T O F E D U C A T I O N  
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## SCHEDULED PAYMENTS &amp; YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	16,951.41	8,964.35	0.00	0.00
August	16,951.41	8,964.35	0.00	0.00
September	16,951.41	8,964.35	0.00	0.00
October	16,951.41	8,964.35	0.00	0.00
November	16,951.41	0.00	731,222.43	731,222.43
December	16,951.41	0.00	0.00	0.00
Janurary	16,951.41	0.00	0.00	0.00
February	16,951.41	99,753.88	0.00	0.00
March	16,951.41	16,951.42	0.00	0.00
April	16,951.41	16,951.42	0.00	0.00
May	16,951.41	16,951.42	57,076.79	57,076.79
June	16,951.45	16,951.42	0.00	0.00
Total	203,416.96	203,416.96	788,299.22	788,299.22