

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

KITTERY

2005-06

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 2004	516.0	299.0	815.0 ( 71%)	330.0 ( 29%)	1,145.0

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	30.4 (17:1)	18.7 (16:1)	22.0 (15:1)	=	71.1 /	84.0 =	.85 X	3367,738 =	2032,430	830,147
B. GUIDANCE	1.5 (350:1)	0.9 (350:1)	1.3 (250:1)	=	3.7 /	5.0 =	.74 X	200,571 =	105,380	43,043
C. LIBRARIANS	0.6 (800:1)	0.4 (800:1)	0.4 (800:1)	=	1.4 /	2.0 =	.70 X	100,953 =	50,174	20,493
D. HEALTH	0.6 (800:1)	0.4 (800:1)	0.4 (800:1)	=	1.4 /	2.0 =	.70 X	74,971 =	37,261	15,219
E. EDUCATION TECHS	5.2 (100:1)	3.0 (100:1)	1.3 (250:1)	=	9.5 /	10.7 =	.89 X	158,054 =	99,874	40,794
F. LIBRARY TECHS	1.0 (500:1)	0.6 (500:1)	0.7 (500:1)	=	2.3 /	4.0 =	.58 X	66,166 =	27,247	11,129
G. CLERICAL	2.6 (200:1)	1.5 (200:1)	1.7 (200:1)	=	5.8 /	7.0 =	.83 X	178,026 =	104,911	42,851
H. SCHOOL ADMIN.	1.7 (305:1)	1.0 (305:1)	1.0 (315:1)	=	3.7 /	4.6 =	.80 X	291,052 =	165,318	67,524

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	31	31	25,265	10,230
B. Supplies and Equipment	295	408	240,425	134,640
C. Professional Development	50	50	40,750	16,500
D. Instructional Leadership Support	20	20	16,300	6,600
E. Co- and Extra-Curricular Student	28	97	22,820	32,010
F. System Administration/Support	341	338	277,915	111,540
G. Operations & Maintenance	907	1,078	739,205	355,740

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	422,797	172,691
B. Education & Library Technicians	36.00%	45,764	18,692
C. Clerical	29.00%	30,424	12,427
D. School Administrators	14.00%	23,145	9,453

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.06)	190,199	77,681
16 Adjustment for Title I Revenues	-86,760	-35,437

17 TOTALS	4610,844	1993,967
18 E.P.S. RATES	5,657	6,042

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A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2002	889.0	365.0	1,254.0		
	OCTOBER 2002	869.0	339.0	1,208.0		
	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		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	817.0 +	24.66	X	5,657.00	= 4,761,270.62
	9-12 PUPILS	333.5 +	7.83	X	6,042.00	= 2,062,315.86
	ADULT EDUC. COURSES AT .1	3.6		X	6,042.00	= 21,751.20
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,657.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	6,042.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X X		
	K-8 DISADVANTAGED @ .2181	178.2	X .15	X	5,657.00	= 151,211.61
	9-12 DISADVANTAGED @ .2181	72.7	X .15	X	6,042.00	= 65,888.01
	K-8 LIMITED ENGLISH PROF.	8.0	X .500	X	5,657.00	= 22,628.00
	9-12 LIMITED ENGLISH PROF.	6.0	X .500	X	6,042.00	= 18,126.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X X		
	K-8 STUDENT ASSESSMENT	817.0		X	100.00	= 81,700.00
	9-12 STUDENT ASSESSMENT	333.5		X	100.00	= 33,350.00
	K-8 TECHNOLOGY RESOURCES	817.0		X	83.00	= 67,811.00
	9-12 TECHNOLOGY RESOURCES	333.5		X	252.00	= 84,042.00
	K-2 PUPILS	275.5	X .10	X	5,657.00	= 155,850.35
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					7,525,944.65
	OPERATING ALLOCATION WITH EPS TRANSITION AT 84.00 %					6,321,793.50
30	ADJUSTED TOTAL OPERATING ALLOCATION					6,321,793.50

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2003-04	0.00	X	101.80%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					1,287,567.53
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2003-04	0.00	X	101.80%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					449,697.01
36	TRANSPORTATION (BUS PURCHASES) FOR 2004-05					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,737,264.54
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					8,059,058.04

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	11/01/05	SHAPLEIGH SCHOOL	334,754.00	100,844.66	435,598.66
	05/01/06	SHAPLEIGH SCHOOL	0.00	92,057.37	92,057.37
	11/01/05	TRAIPI ACADEMY ADDN & REN	345,000.00	76,255.60	421,255.60
	05/01/06	TRAIPI ACADEMY ADDN & REN	0.00	63,609.38	63,609.38
42	TOTAL PRINCIPAL & INTEREST		679,754.00	332,767.01	1,012,521.01
43	APPROVED LEASES FOR 2004-05				0.00
43A	APPROVED LEASE PURCHASES FOR 2004-05				16,608.00
44	INSURED VALUE FACTOR FOR 2003-04				0.00
47	TOTAL DEBT SERVICE ALLOCATION				1,029,129.01
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				9,088,187.05

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION	TOTAL ALLOCATION	LOCAL CONTRIBUTION
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	AVG. CAL. YEAR PUPILS	2004 STATE VALUATION	MILL EXPECTATION	LOCAL CONTRIBUTION	TOTAL ALLOCATION	LOCAL CONTRIBUTION		
KITTERY	1,150.5	100.00%	1,204,700,000	8.26	9,950,822.00	9,088,187.05	100.00%	7.54M
TOTAL	1,150.5		1,204,700,000		9,950,822.00	9,088,187.05	100.00%	7.54M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	9,088,187.05	9,088,187.05	0.00
49A ADJUSTMENT FOR DEBT SERVICE PER 20-A MRSA SECTION 15689 SUB-SECTION 2		426,779.01-	426,779.01
49B ADJUSTMENT FOR 84% OF SPECIAL EDUCATION COSTS		654,777.72-	654,777.72
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	9,088,187.05	8,006,630.32	1,081,556.73
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
58A TRANSITION ADJUSTMENT			0.00
58B TRANSITION ADJUSTMENT (ENROLLMENT LESS 1,000)			0.00
58C TRANSITION ADJUSTMENT (ENROLLMENT 1,000 OR MORE)			0.00
58D TRANSITION ADJUSTMENT (SMALL ADMINISTRATIVE UNIT)			0.00
60 ADJUSTED STATE CONTRIBUTION			1,036,556.73
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 % = 88.59% STATE SHARE % = 11.41%			
63 FYI: 100% E.P.S. TOTAL ALLOCATION	10,292,338.20		

F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN	MSE ADJ. LINE 49D	TOTAL ALLOCATION	LOCAL CONTRIBUTION	PERCENT	MILLS
KITTERY		9,088,187.05	8,006,630.32	100.00%	6.65
TOTAL		9,088,187.05	8,006,630.32	100.00%	6.65