

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 71

2005-06

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 2004	994.0	630.5	1,624.5 (66%)	820.0 (34%)	2,444.5

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	58.5 (17:1)	39.4 (16:1)	54.7 (15:1)	=	152.6 /	163.9 =	.93 X	6926,948 =	4251,761	2190,301
B. GUIDANCE	2.8 (350:1)	1.8 (350:1)	3.3 (250:1)	=	7.9 /	12.4 =	.64 X	564,159 =	238,301	122,761
C. LIBRARIANS	1.2 (800:1)	0.8 (800:1)	1.0 (800:1)	=	3.0 /	3.0 =	1.00 X	115,908 =	76,499	39,409
D. HEALTH	1.2 (800:1)	0.8 (800:1)	1.0 (800:1)	=	3.0 /	4.9 =	.61 X	193,806 =	78,027	40,195
E. EDUCATION TECHS	9.9 (100:1)	6.3 (100:1)	3.3 (250:1)	=	19.5 /	34.4 =	.57 X	532,451 =	200,308	103,189
F. LIBRARY TECHS	2.0 (500:1)	1.3 (500:1)	1.6 (500:1)	=	4.9 /	3.7 =	1.32 X	55,176 =	48,069	24,763
G. CLERICAL	5.0 (200:1)	3.2 (200:1)	4.1 (200:1)	=	12.3 /	15.5 =	.79 X	365,695 =	190,673	98,226
H. SCHOOL ADMIN.	3.3 (305:1)	2.1 (305:1)	2.6 (315:1)	=	8.0 /	8.0 =	1.00 X	542,141 =	357,813	184,328

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	31	31	50,360	25,420
B. Supplies and Equipment	295	408	479,228	334,560
C. Professional Development	50	50	81,225	41,000
D. Instructional Leadership Support	20	20	32,490	16,400
E. Co- and Extra-Curricular Student	28	97	45,486	79,540
F. System Administration/Support	341	338	553,955	277,160
G. Operations & Maintenance	907	1,078	1473,422	883,960

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	882,472	454,607
B. Education & Library Technicians	36.00%	89,416	46,063
C. Clerical	29.00%	55,295	28,486
D. School Administrators	14.00%	50,094	25,806

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.09)	591,217	304,519
16 Adjustment for Title I Revenues	-40,363	-20,793

17 TOTALS	9785,748	5299,900
18 E.P.S. RATES	6,024	6,463

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 71

2005-06

571 - 571

A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2002	1,799.0	735.0	2,534.0		
	OCTOBER 2002	1,763.0	772.0	2,535.0		
	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		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X	SAU EPS RATES	
	K-8 PUPILS	1,628.5 +	76.00	X	6,024.00	= 10,267,908.00
	9-12 PUPILS	771.0 +	0.00	X	6,463.00	= 4,982,973.00
	ADULT EDUC. COURSES AT .1	1.9		X	6,463.00	= 12,279.70
	K-8 EQUIV. INSTR. PUPILS	0.000		X	6,024.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.875		X	6,463.00	= 5,655.13
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .1027	167.2	X .15	X	6,024.00	= 151,081.92
	9-12 DISADVANTAGED @ .1027	79.2	X .15	X	6,463.00	= 76,780.44
	K-8 LIMITED ENGLISH PROF.	25.0	X .300	X	6,024.00	= 45,180.00
	9-12 LIMITED ENGLISH PROF.	11.0	X .300	X	6,463.00	= 21,327.90
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,628.5		X	100.00	= 162,850.00
	9-12 STUDENT ASSESSMENT	771.0		X	100.00	= 77,100.00
	K-8 TECHNOLOGY RESOURCES	1,628.5		X	83.00	= 135,165.50
	9-12 TECHNOLOGY RESOURCES	771.0		X	252.00	= 194,292.00
	K-2 PUPILS	460.5	X .10	X	6,024.00	= 277,405.20
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					16,409,998.79
	OPERATING ALLOCATION WITH EPS TRANSITION AT 84.00 %					13,784,398.98
30	ADJUSTED TOTAL OPERATING ALLOCATION					13,784,398.98

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 71

2005-06

571 - 571

B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2003-04	220,927.75	X	101.80%	=	224,904.45
32	SPECIAL EDUCATION - EPS ALLOCATION					3,007,974.71
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2003-04	0.00	X	101.80%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					989,686.21
36	TRANSPORTATION (BUS PURCHASES) FOR 2004-05					205,940.97
39	TOTAL OTHER SUBSIDIZABLE COSTS					4,428,506.34
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					18,212,905.32

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	11/01/05	NEW MIDDLE SCHOOL	275,700.00	48,613.48	324,313.48
	05/01/06	NEW MIDDLE SCHOOL	0.00	39,011.55	39,011.55
	11/01/05	NEW MIDDLE SCH-KENNEBUNK	621,767.40	260,560.98	882,328.38
	05/01/06	NEW MIDDLE SCH-KENNEBUNK	0.00	248,004.39	248,004.39
	11/01/05	NEW ELEM SCHOOL - KENNEBU	643,553.00	282,806.11	926,359.11
	05/01/06	NEW ELEM SCHOOL - KENNEBU	0.00	273,152.82	273,152.82
42	TOTAL PRINCIPAL & INTEREST		1,541,020.40	1,152,149.33	2,693,169.73
43	APPROVED LEASES FOR 2004-05				0.00
43A	APPROVED LEASE PURCHASES FOR 2004-05				0.00
44	INSURED VALUE FACTOR FOR 2003-04				0.00
47	TOTAL DEBT SERVICE ALLOCATION				2,693,169.73
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				20,906,075.05

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

					TOTAL ALLOCATION	LOCAL CONTRIBUTION		
	AVG. CAL. YEAR PUPILS		2004 STATE VALUATION X	MILL EXPECTATION =	LOCAL CONTRIBUTION	OR	TOTAL ALLOCATION	
KENNEBUNK	1,895.0	78.97%	1,513,850,000	8.26	12,504,401.00		16,509,527.47	12,504,401.00 73.99% 8.26M
KENNEBUNKPORT	504.5	21.03%	1,237,500,000	8.26	10,221,750.00		4,396,547.58	4,396,547.58 26.01% 3.55M
TOTAL	2,399.5		2,751,350,000		22,726,151.00		20,906,075.05	16,900,948.58 100.00% 6.14M

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
A U G U S T A 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 71

2005-06

571 - 571

E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	20,906,075.05	16,900,948.58	4,005,126.47
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	20,906,075.05	16,900,948.58	4,005,126.47
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			1,150.65-
57 LESS ADJUSTMENT FOR LAPTOP AGREEMENT			0.00
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 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			4,003,975.82
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):		LOCAL SHARE % = 80.84%	STATE SHARE % = 19.16%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):		LOCAL SHARE % = 80.85%	STATE SHARE % = 19.15%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	23,531,674.86		