

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

2007-08

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1. COMPUTATION OF E.P.S. RATES

| | K-5 | 6-8 | K-8 | 9-12 | TOTAL |
|---|-------|-------|----------------|--------------|---------|
| 9 ATTENDING PUPILS (APRIL 2006) | 953 | 588 | 1,541 | 856 | 2,397 |
| 10 ATTENDING PUPILS (OCTOBER 2006) | 904 | 579 | 1,483 | 880 | 2,363 |
| 11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2006 | 928.5 | 583.5 | 1,512.0 (64%) | 868.0 (36%) | 2,380.0 |

| 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 | 54.6 (17:1) | 36.5 (16:1) | 57.9 (15:1) | = | 149.0 / | 160.0 = | | .93 X | 7252,053 = | | 4316,422 | 2427,987 |
| B. GUIDANCE | 2.7 (350:1) | 1.7 (350:1) | 3.5 (250:1) | = | 7.9 / | 11.5 = | | .69 X | 539,222 = | | 238,120 | 133,943 |
| C. LIBRARIANS | 1.2 (800:1) | 0.7 (800:1) | 1.1 (800:1) | = | 3.0 / | 3.0 = | | 1.00 X | 140,328 = | | 89,810 | 50,518 |
| D. HEALTH | 1.2 (800:1) | 0.7 (800:1) | 1.1 (800:1) | = | 3.0 / | 4.2 = | | .71 X | 195,729 = | | 88,940 | 50,028 |
| E. EDUCATION TECHS | 9.3 (100:1) | 5.8 (100:1) | 3.5 (250:1) | = | 18.6 / | 22.1 = | | .84 X | 351,388 = | | 188,906 | 106,260 |
| F. LIBRARY TECHS | 1.9 (500:1) | 1.2 (500:1) | 1.7 (500:1) | = | 4.8 / | 3.3 = | | 1.45 X | 53,087 = | | 49,265 | 27,711 |
| G. CLERICAL | 4.6 (200:1) | 2.9 (200:1) | 4.3 (200:1) | = | 11.8 / | 13.7 = | | .86 X | 368,325 = | | 202,726 | 114,034 |
| H. SCHOOL ADMIN. | 3.0 (305:1) | 1.9 (305:1) | 2.8 (315:1) | = | 7.7 / | 6.9 = | | 1.12 X | 508,656 = | | 364,605 | 205,090 |

| 13 Other Support Costs (Per Pupil) | K-8 | 9-12 | Elementary | Secondary |
|-------------------------------------|-----|-------|------------|-----------|
| A. Substitute Teachers -1/2 Day | 33 | 33 | 49,896 | 28,644 |
| B. Supplies and Equipment | 311 | 430 | 470,232 | 373,240 |
| C. Professional Development | 52 | 52 | 78,624 | 45,136 |
| D. Instructional Leadership Support | 21 | 21 | 31,752 | 18,228 |
| E. Co- and Extra-Curricular Student | 30 | 102 | 45,360 | 88,536 |
| F. System Administration/Support | 359 | 356 | 542,808 | 309,008 |
| G. Operations & Maintenance | 956 | 1,136 | 1445,472 | 986,048 |

| 14 Salary Benefits | Percentage | Elementary | Secondary |
|--|------------|------------|-----------|
| A. Teachers, Guidance, Librarians & Health | 19.00% | 899,325 | 505,870 |
| B. Education & Library Technicians | 36.00% | 85,742 | 48,230 |
| C. Clerical | 29.00% | 58,791 | 33,070 |
| D. School Administrators | 14.00% | 51,045 | 28,713 |

| | | |
|--|---------|---------|
| 15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.09) | 601,523 | 338,408 |
| 16 Adjustment for Title I Revenues | -59,108 | -33,248 |

| | | |
|-----------------|----------|----------|
| 17 TOTALS | 9840,255 | 5885,454 |
| 18 E.P.S. RATES | 6,508 | 6,780 |

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A. OPERATING COST ALLOCATIONS

| 19 | RESIDENT PUPILS | K-8 | 9-12 | TOTAL | | |
|----------------------------------|---|--------------------------|--------------------------|---------|------------------|-----------------|
| | APRIL 2004 | 1,655.0 | 761.0 | 2,416.0 | | |
| | OCTOBER 2004 | 1,602.0 | 781.0 | 2,383.0 | | |
| | APRIL 2005 | 1,601.0 | 797.0 | 2,398.0 | | |
| | OCTOBER 2005 | 1,562.0 | 812.0 | 2,374.0 | | |
| | APRIL 2006 | 1,538.0 | 802.0 | 2,340.0 | | |
| | OCTOBER 2006 | 1,479.0 | 811.0 | 2,290.0 | | |
| | | | | | | |
| 21 | BASIC COUNTS | AVG. CAL. YEAR PUPILS | DECLINING ENROLL. ADJ | X X | SAU EPS RATES | |
| | K-8 PUPILS | 1,508.5 + | 64.33 | X | 6,508.00 | = 10,235,977.64 |
| | 9-12 PUPILS | 806.5 + | 0.00 | X | 6,780.00 | = 5,468,070.00 |
| | ADULT EDUC. COURSES AT .1 | 0.2 | | X | 6,780.00 | = 1,356.00 |
| | K-8 EQUIV. INSTR. PUPILS | 0.000 | | X | 6,508.00 | = 0.00 |
| | 9-12 EQUIV. INSTR. PUPILS | 0.875 | | X | 6,780.00 | = 5,932.50 |
| | | | | | | |
| WEIGHTED COUNTS | PUPILS | WEIGHTS | X | X | | |
| | K-8 DISADVANTAGED @ .1285 | 193.8 | X .15 | X | 6,508.00 | = 189,187.56 |
| | 9-12 DISADVANTAGED @ .1285 | 103.6 | X .15 | X | 6,780.00 | = 105,361.20 |
| | K-8 LIMITED ENGLISH PROF. | 16.0 | X .300 | X | 6,508.00 | = 31,238.40 |
| | 9-12 LIMITED ENGLISH PROF. | 8.0 | X .300 | X | 6,780.00 | = 16,272.00 |
| | TRANSITION ADJUST. FOR LIMITED ENGLISH PROF. (> 15 STUDENTS AND < 26) | | | | | 23,186.00 |
| | | | | | | |
| TARGETED FUNDS | PUPILS | WEIGHTS | X | X | | |
| | K-8 STUDENT ASSESSMENT | 1,508.5 | | X | 40.00 | = 60,340.00 |
| | 9-12 STUDENT ASSESSMENT | 806.5 | | X | 40.00 | = 32,260.00 |
| | K-8 TECHNOLOGY RESOURCES | 1,508.5 | | X | 87.00 | = 131,239.50 |
| | 9-12 TECHNOLOGY RESOURCES | 806.5 | | X | 265.00 | = 213,722.50 |
| | K-2 PUPILS | 436.5 | X .10 | X | 6,508.00 | = 284,074.20 |
| | | | | | | |
| ISOLATED SMALL SCHOOL ADJUSTMENT | | | | | | |
| | K-8 SMALL SCHOOL ADJUSTMENT | | | | | = 0.00 |
| | 9-12 SMALL SCHOOL ADJUSTMENT | | | | | = 0.00 |
| | | | | | | |
| | OPERATING ALLOCATION | | | | | 16,798,217.50 |
| | OPERATING ALLOCATION WITH EPS TRANSITION AT 95.00 % | | | | | 15,958,306.62 |
| | | | | | | |
| 30 | ADJUSTED TOTAL OPERATING ALLOCATION | | | | | 15,958,306.62 |

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B. OTHER SUBSIDIZABLE COSTS

| | | | | | | |
|----|--|------------|---|---------|---|---------------|
| 31 | GIFTED & TALENTED EXPENDITURES FOR 2005-06 | 239,332.97 | X | 102.90% | = | 246,273.63 |
| 32 | SPECIAL EDUCATION - EPS ALLOCATION | | | | | 3,118,519.31 |
| 34 | VOCATIONAL EDUCATION EXPENDITURES FOR 2005-06 | 28,811.48 | X | 102.90% | = | 29,647.01 |
| 35 | TRANSPORTATION - EPS ALLOCATION | | | | | 1,387,333.92 |
| 36 | TRANSPORTATION (BUS PURCHASES) FOR 2006-07 | | | | | 133,147.34 |
| 39 | TOTAL OTHER SUBSIDIZABLE COSTS | | | | | 4,914,921.21 |
| 40 | TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39) | | | | | 20,873,227.83 |

C. DEBT SERVICE ALLOCATIONS

| 41 | DEBT SERVICE NAME OF PROJECT | PRINCIPAL | | INTEREST | |
|-----|---|--------------|--|------------|---------------|
| | 11/01/07 NEW MIDDLE SCHOOL | 275,700.00 | | 0.00 | 275,700.00 |
| | 05/01/08 NEW MIDDLE SCHOOL | 0.00 | | 19,574.70 | 19,574.70 |
| | 11/01/07 NEW MIDDLE SCH-KENNEBUNK | 621,767.40 | | 113,889.73 | 735,657.13 |
| | 05/01/08 NEW MIDDLE SCH-KENNEBUNK | 0.00 | | 222,580.32 | 222,580.32 |
| | 11/01/07 NEW ELEM SCHOOL - KENNEBU | 643,553.00 | | 258,576.34 | 902,129.34 |
| | 05/01/08 NEW ELEM SCHOOL - KENNEBU | 0.00 | | 239,269.76 | 239,269.76 |
| 42 | TOTAL PRINCIPAL & INTEREST | 1,541,020.40 | | 853,890.85 | 2,394,911.25 |
| 43 | APPROVED LEASES FOR 2006-07 | | | | 0.00 |
| 43A | APPROVED LEASE PURCHASES FOR 2006-07 | | | | 0.00 |
| 44 | INSURED VALUE FACTOR FOR 2005-06 | | | | 0.00 |
| 47 | TOTAL DEBT SERVICE ALLOCATION | | | | 2,394,911.25 |
| 48 | TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47) | | | | 23,268,139.08 |

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

| | AVG. CAL. YEAR PUPILS | 2006 STATE VALUATION X | MILL EXPECTATION = | LOCAL CONTRIBUTION | OR TOTAL ALLOCATION | LOCAL CONTRIBUTION | | | |
|---------------|--------------------------|---------------------------|-----------------------|-----------------------|---------------------------|-----------------------|---------------|---------|-------|
| KENNEBUNK | 1,844.0 | 79.72% | 1,956,100,000 | 7.44 | 14,553,384.00 | 18,549,360.47 | 14,553,384.00 | 75.52% | 7.44M |
| KENNEBUNKPORT | 469.0 | 20.28% | 1,510,450,000 | 7.44 | 11,237,748.00 | 4,718,778.61 | 4,718,778.61 | 24.48% | 3.12M |
| TOTAL | 2,313.0 | | 3,466,550,000 | | 25,791,132.00 | 23,268,139.08 | 19,272,162.61 | 100.00% | 5.56M |

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| E. TOTALS AND ADJUSTMENTS | TOTAL ALLOCATION | LOCAL CONTRIBUTION | STATE CONTRIBUTION |
|---|---------------------|------------------------|------------------------|
| 49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS | 23,268,139.08 | 19,272,162.61 | 3,995,976.47 |
| 50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS | 23,268,139.08 | 19,272,162.61 | 3,995,976.47 |
| 51 PLUS AUDIT ADJUSTMENTS | | | 67,993.17 |
| 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 | | | 663.28- |
| 57 LESS ADJUSTMENT FOR LAPTOP AGREEMENT | | | 0.00 |
| 58F EPS TRANSITION ADJUSTMENT PER 20-A MRS A SECTION 15686 | | | 0.00 |
| 58G LIMITATION OF INCREASES ADJUSTMENT - 15% | | | 0.00 |
| 59A MINIMUM TEACHER SALARY ADJUSTMENT | | | 0.00 |
| 59B REGIONALIZATION AND EFFICIENCY ASSISTANCE | | | 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 | | | 4,063,306.36 |
| 61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): | | LOCAL SHARE % = 82.83% | STATE SHARE % = 17.17% |
| 62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): | | LOCAL SHARE % = 82.54% | STATE SHARE % = 17.46% |
| 63 FYI: 100% E.P.S. TOTAL ALLOCATION | 24,108,049.96 | | |