

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

WESTBROOK

2008-09

465 - 286

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2007)	1,139	581	1,720	818	2,538
10 ATTENDING PUPILS (OCTOBER 2007)	1,119	553	1,672	832	2,504
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2007	1,129.0	567.0	1,696.0 (67%)	825.0 (33%)	2,521.0

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	66.4 (17:1)	35.4 (16:1)	55.0 (15:1)	=	156.8	/	177.1	=	.89 X	7819,491	=	4662,762	2296,585
B. GUIDANCE	3.2 (350:1)	1.6 (350:1)	3.3 (250:1)	=	8.1	/	10.9	=	.74 X	475,020	=	235,515	116,000
C. LIBRARIANS	1.4 (800:1)	0.7 (800:1)	1.0 (800:1)	=	3.1	/	2.0	=	1.55 X	94,099	=	97,722	48,131
D. HEALTH	1.4 (800:1)	0.7 (800:1)	1.0 (800:1)	=	3.1	/	2.0	=	1.55 X	97,687	=	101,448	49,967
E. EDUCATION TECHS	11.3 (100:1)	5.7 (100:1)	3.3 (250:1)	=	20.3	/	13.0	=	1.56 X	228,667	=	239,003	117,718
F. LIBRARY TECHS	2.3 (500:1)	1.1 (500:1)	1.7 (500:1)	=	5.1	/	6.7	=	.76 X	130,741	=	66,573	32,790
G. CLERICAL	5.6 (200:1)	2.8 (200:1)	4.1 (200:1)	=	12.5	/	14.5	=	.86 X	403,990	=	232,779	114,652
H. SCHOOL ADMIN.	3.7 (305:1)	1.9 (305:1)	2.6 (315:1)	=	8.2	/	8.9	=	.92 X	662,478	=	408,352	201,128

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	34	34	57,664	28,050
B. Supplies and Equipment	320	442	542,720	364,650
C. Professional Development	54	54	91,584	44,550
D. Instructional Leadership Support	22	22	37,312	18,150
E. Co- and Extra-Curricular Student	31	105	52,576	86,625
F. System Administration/Support	204	204	345,984	168,300
G. Operations & Maintenance	935	1,111	1585,760	916,575

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	968,515	477,030
B. Education & Library Technicians	36.00%	110,007	54,183
C. Clerical	29.00%	67,506	33,249
D. School Administrators	14.00%	57,169	28,158

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.08)	584,401	287,811
16 Adjustment for Title I Revenues	-469,131	-231,064

17 TOTALS	10076,220	5253,237
18 E.P.S. RATES	5,941	6,368

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2005	1,806.0	795.0	2,601.0		
	OCTOBER 2005	1,772.0	793.0	2,565.0		
	APRIL 2006	1,765.0	756.0	2,521.0		
	OCTOBER 2006	1,721.0	799.0	2,520.0		
	APRIL 2007	1,722.0	780.0	2,502.0		
	OCTOBER 2007	1,677.0	804.0	2,481.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	1,699.5 +	44.33	X	5,941.00	= 10,360,094.03
	9-12 PUPILS	792.0 +	0.00	X	6,368.00	= 5,043,456.00
	ADULT EDUC. COURSES AT .1	11.0		X	6,368.00	= 70,048.00
	K-8 EQUIV. INSTR. PUPILS	0.625		X	5,941.00	= 3,713.13
	9-12 EQUIV. INSTR. PUPILS	1.500		X	6,368.00	= 9,552.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .4413	750.0	X .15	X	5,941.00	= 668,362.50
	9-12 DISADVANTAGED @ .4413	349.5	X .15	X	6,368.00	= 333,842.40
	K-8 LIMITED ENGLISH PROF.	49.0	X .500	X	5,941.00	= 145,554.50
	9-12 LIMITED ENGLISH PROF.	16.0	X .500	X	6,368.00	= 50,944.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,699.5		X	40.00	= 67,980.00
	9-12 STUDENT ASSESSMENT	792.0		X	40.00	= 31,680.00
	K-8 TECHNOLOGY RESOURCES	1,699.5		X	90.00	= 152,955.00
	9-12 TECHNOLOGY RESOURCES	792.0		X	273.00	= 216,216.00
	K-2 PUPILS	581.0	X .10	X	5,941.00	= 345,172.10
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					17,499,569.66
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					16,974,582.57
30	ADJUSTED TOTAL OPERATING ALLOCATION					16,974,582.57

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2006-07	137,097.81	X	102.90%	=	141,073.65
32	SPECIAL EDUCATION - EPS ALLOCATION					3,334,982.10
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2006-07	1,528,058.79	X	102.90%	=	1,572,372.49
35	TRANSPORTATION - EPS ALLOCATION					913,589.05
36	TRANSPORTATION (BUS PURCHASES) FOR 2007-08					134,660.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					6,096,677.29
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					23,071,259.86

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	WESTBROOK				
	10/01/08	REGIONAL VOCATIONAL SCHOOL	269,253.31	97,200.45	366,453.76
	04/01/09	REGIONAL VOCATIONAL SCHOOL	0.00	89,930.61	89,930.61
	10/01/08	CANAL SCHOOL ADDITION	77,500.00	27,977.50	105,477.50
	04/01/09	CANAL SCHOOL ADDITION	0.00	25,885.00	25,885.00
	04/15/09	WESTBROOK MIDDLE SCHOOL	0.00	416,301.69	416,301.69
42	TOTAL PRINCIPAL & INTEREST		346,753.31	657,295.25	1,004,048.56
43	APPROVED LEASES FOR 2007-08 - WESTBROOK				51,588.68
43A	APPROVED LEASE PURCHASES FOR 2007-08 - WESTBROOK				0.00
44	INSURED VALUE FACTOR FOR 2006-07 - WESTBROOK				0.00
47	TOTAL DEBT SERVICE ALLOCATION				1,055,637.24
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				24,126,897.10

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION	TOTAL ALLOCATION	LOCAL CONTRIBUTION	
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	AVG. CAL. YEAR PUPILS	100.00%	OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION
WESTBROOK	2,491.5		24,126,897.10		0.00		24,126,897.10
TOTAL	2,491.5						24,126,897.10

		2007 STATE VALUATION X	MILL EXPECTATION	=	TOWN CONTRIBUTION	OR	TOWN ALLOCATION	
WESTBROOK		1,723,650,000	6.790		11,703,583.50		24,126,897.10	11,703,583.50 100.00% 6.79M
TOTAL		1,723,650,000			11,703,583.50		24,126,897.10	11,703,583.50 100.00% 6.79M

E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
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49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	24,126,897.10	11,703,583.50	12,423,313.60
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	24,126,897.10	11,703,583.50	12,423,313.60
51 PLUS AUDIT ADJUSTMENTS			0.00
52 LESS AUDIT ADJUSTMENTS			11,625.61
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

60 ADJUSTED STATE CONTRIBUTION			12,411,687.99
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61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 48.51%	STATE SHARE % = 51.49%	
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 48.56%	STATE SHARE % = 51.44%	
63 FYI: 100% E.P.S. TOTAL ALLOCATION	24,651,884.19		

S T A T E O F M A I N E
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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	950,636.61	985,109.61	0.00	0.00
August	950,636.61	985,109.62	0.00	0.00
September	950,636.61	985,109.62	0.00	0.00
October	950,636.61	985,109.62	471,931.26	471,931.26
November	950,636.61	985,109.62	0.00	0.00
December	950,636.61	985,109.62	0.00	0.00
Janurary	950,636.61	985,109.62	0.00	0.00
February	950,636.61	902,374.42	0.00	0.00
March	950,636.61	902,374.42	0.00	0.00
April	950,636.61	902,374.42	532,117.30	532,117.30
May	950,636.61	902,374.42	0.00	0.00
June	950,636.72	902,374.42	0.00	0.00
Total	11,407,639.43	11,407,639.43	1,004,048.56	1,004,048.56