

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

WESTBROOK

2009-10

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1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2008)	1,116	556	1,672	798	2,470
10 ATTENDING PUPILS (OCTOBER 2008)	1,133	556	1,689	773	2,462
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2008	1,124.5	556.0	1,680.5 ( 68%)	785.5 ( 32%)	2,466.0

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	66.1 (17:1)	34.8 (16:1)	52.4 (15:1)	=	153.3	/	176.0	=	.87 X	8008,018	=	4737,544	2229,432
B. GUIDANCE	3.2 (350:1)	1.6 (350:1)	3.1 (250:1)	=	7.9	/	15.9	=	.50 X	774,479	=	263,323	123,917
C. LIBRARIANS	1.4 (800:1)	0.7 (800:1)	1.0 (800:1)	=	3.1	/	2.0	=	1.55 X	96,829	=	102,058	48,027
D. HEALTH	1.4 (800:1)	0.7 (800:1)	1.0 (800:1)	=	3.1	/	2.0	=	1.55 X	102,834	=	108,387	51,006
E. EDUCATION TECHS	11.2 (100:1)	5.6 (100:1)	3.1 (250:1)	=	19.9	/	13.9	=	1.43 X	256,827	=	249,739	117,524
F. LIBRARY TECHS	2.2 (500:1)	1.1 (500:1)	1.6 (500:1)	=	4.9	/	6.7	=	.73 X	131,970	=	65,510	30,828
G. CLERICAL	5.6 (200:1)	2.8 (200:1)	3.9 (200:1)	=	12.3	/	14.5	=	.85 X	415,702	=	240,276	113,071
H. SCHOOL ADMIN.	3.7 (305:1)	1.8 (305:1)	2.5 (315:1)	=	8.0	/	9.0	=	.89 X	685,893	=	415,103	195,342

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	35	35	58,818	27,493
B. Supplies and Equipment	329	455	552,885	357,403
C. Professional Development	56	56	94,108	43,988
D. Instructional Leadership Support	23	23	38,652	18,067
E. Co- and Extra-Curricular Student	32	108	53,776	84,834
F. System Administration/Support	210	210	352,905	164,955
G. Operations & Maintenance	962	1,143	1616,641	897,827

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	990,149	465,953
B. Education & Library Technicians	36.00%	113,490	53,407
C. Clerical	29.00%	69,680	32,791
D. School Administrators	14.00%	58,114	27,348

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.08)	597,775	281,291
16 Adjustment for Title I Revenues	-390,713	-183,864

17 TOTALS	10388,220	5180,639
18 E.P.S. RATES	6,182	6,595

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## A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	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		
	APRIL 2008	1,674.0	778.0	2,452.0		
	OCTOBER 2008	1,693.0	759.0	2,452.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	1,683.5 +	25.16	X	6,182.00	= 10,562,936.12
	9-12 PUPILS	768.5 +	10.83	X	6,595.00	= 5,139,681.35
	ADULT EDUC. COURSES AT .1	11.5		X	6,595.00	= 75,842.50
	K-8 EQUIV. INSTR. PUPILS	0.875		X	6,182.00	= 5,409.25
	9-12 EQUIV. INSTR. PUPILS	1.500		X	6,595.00	= 9,892.50
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .4873	820.4	X .15	X	6,182.00	= 760,756.92
	9-12 DISADVANTAGED @ .4873	374.5	X .15	X	6,595.00	= 370,474.13
	K-8 LIMITED ENGLISH PROF.	66.0	X .500	X	6,182.00	= 204,006.00
	9-12 LIMITED ENGLISH PROF.	16.0	X .500	X	6,595.00	= 52,760.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,683.5		X	41.00	= 69,023.50
	9-12 STUDENT ASSESSMENT	768.5		X	41.00	= 31,508.50
	K-8 TECHNOLOGY RESOURCES	1,683.5		X	93.00	= 156,565.50
	9-12 TECHNOLOGY RESOURCES	768.5		X	281.00	= 215,948.50
	K-2 PUPILS	592.0	X .10	X	6,182.00	= 365,974.40
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					18,020,779.17
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					17,480,155.79
30	ADJUSTED TOTAL OPERATING ALLOCATION					17,480,155.79

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B. OTHER SUBSIDIZABLE COSTS

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31	GIFTED & TALENTED EXPENDITURES FOR 2007-08	206,535.33	X	102.90%	=	212,524.85
32	SPECIAL EDUCATION - EPS ALLOCATION					3,547,256.17
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2007-08	2,201,288.99	X	102.90%	=	2,265,126.37
35	TRANSPORTATION - EPS ALLOCATION					963,140.02
36	TRANSPORTATION (BUS PURCHASES) FOR 2008-09					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					6,988,047.42
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					24,468,203.21

C. DEBT SERVICE ALLOCATIONS

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41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	WESTBROOK				
	10/01/09	REGIONAL VOCATIONAL SCHOOL	269,253.31	89,930.61	359,183.92
	04/01/10	REGIONAL VOCATIONAL SCHOOL	0.00	82,660.77	82,660.77
	10/01/09	CANAL SCHOOL ADDITION	77,500.00	25,885.00	103,385.00
	04/01/10	CANAL SCHOOL ADDITION	0.00	23,792.50	23,792.50
	10/15/09	WESTBROOK MIDDLE SCHOOL	1,302,508.00	624,452.53	1,926,960.53
	04/15/10	WESTBROOK MIDDLE SCHOOL	0.00	598,402.37	598,402.37
42	TOTAL PRINCIPAL & INTEREST		1,649,261.31	1,445,123.78	3,094,385.09
43	APPROVED LEASES FOR 2008-09 - WESTBROOK				49,658.84
43A	APPROVED LEASE PURCHASES FOR 2008-09 - WESTBROOK				0.00
44	INSURED VALUE FACTOR FOR 2007-08 - WESTBROOK				0.00
47	TOTAL DEBT SERVICE ALLOCATION				3,144,043.93
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				27,612,247.14

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION				TOTAL ALLOCATION	LOCAL CONTRIBUTION	
WESTBROOK	AVG. CAL. YEAR PUPILS	OPERATING ALLOCATION	DEBT ALLOCATION	TOWN ALLOCATION		
	2,452.0 100.00%	27,612,247.14	0.00	27,612,247.14		
TOTAL	2,452.0			27,612,247.14		
WESTBROOK	2008 STATE VALUATION	MILL EXPECTATION	TOWN CONTRIBUTION	TOWN ALLOCATION	LOCAL CONTRIBUTION STATE CONTRIBUTION	
	1,871,500,000	6.690	12,520,335.00	27,612,247.14	12,520,335.00 100.00% 6.69M	
TOTAL	1,871,500,000		12,520,335.00	27,612,247.14	12,520,335.00 100.00% 6.69M	
E. TOTALS AND ADJUSTMENTS				TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			27,612,247.14	12,520,335.00	15,091,912.14
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			27,612,247.14	12,520,335.00	15,091,912.14
51	PLUS AUDIT ADJUSTMENTS					0.00
52	LESS AUDIT ADJUSTMENTS					83,449.93
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					673,740.00
60	ADJUSTED STATE CONTRIBUTION					14,334,722.21
61	LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):			LOCAL SHARE % = 45.34%	STATE SHARE % = 54.66%	
62	ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):			LOCAL SHARE % = 48.09%	STATE SHARE % = 51.91%	
63	FYI: 100% E.P.S. TOTAL ALLOCATION			28,152,870.52		

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## SCHEDULED PAYMENTS &amp; YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	936,694.76	984,530.93	0.00	0.00
August	936,694.76	984,530.93	0.00	0.00
September	936,694.76	984,530.94	0.00	0.00
October	936,694.76	984,530.94	2,389,529.45	2,389,529.45
November	936,694.76	984,530.94	0.00	0.00
December	936,694.76	984,530.94	0.00	0.00
Janurary	936,694.76	984,530.94	0.00	0.00
February	936,694.76	864,754.94	0.00	0.00
March	936,694.76	864,754.94	0.00	0.00
April	936,694.76	864,754.94	704,855.64	704,855.64
May	936,694.76	864,754.94	0.00	0.00
June	936,694.76	889,600.80	0.00	0.00
Total	11,240,337.12	11,240,337.12	3,094,385.09	3,094,385.09