

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

WESTBROOK

2010-11

465 - 286

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2009)	1,136	553	1,689	748	2,437
10 ATTENDING PUPILS (OCTOBER 2009)	1,119	541	1,660	781	2,441
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2009	1,127.5	547.0	1,674.5 ( 69%)	764.5 ( 31%)	2,439.0

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	66.3 (17:1)	34.2 (16:1)	51.0 (15:1)	=	151.5 /	178.5 =	=	.85 X	8410,369 =	=	4932,682	2216,132
B. GUIDANCE	3.2 (350:1)	1.6 (350:1)	3.1 (250:1)	=	7.9 /	12.9 =	=	.61 X	632,400 =	=	266,177	119,587
C. LIBRARIANS	1.4 (800:1)	0.7 (800:1)	1.0 (800:1)	=	3.1 /	2.0 =	=	1.55 X	103,960 =	=	111,185	49,953
D. HEALTH	1.4 (800:1)	0.7 (800:1)	1.0 (800:1)	=	3.1 /	2.0 =	=	1.55 X	105,406 =	=	112,732	50,647
E. EDUCATION TECHS	11.3 (100:1)	5.5 (100:1)	3.1 (250:1)	=	19.9 /	26.0 =	=	.77 X	489,977 =	=	260,325	116,957
F. LIBRARY TECHS	2.3 (500:1)	1.1 (500:1)	1.5 (500:1)	=	4.9 /	6.0 =	=	.82 X	122,920 =	=	69,548	31,246
G. CLERICAL	5.6 (200:1)	2.7 (200:1)	3.8 (200:1)	=	12.1 /	15.0 =	=	.81 X	436,686 =	=	244,064	109,652
H. SCHOOL ADMIN.	3.7 (305:1)	1.8 (305:1)	2.4 (315:1)	=	7.9 /	9.0 =	=	.88 X	703,039 =	=	426,885	191,789

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	36	36	60,282	27,522
B. Supplies and Equipment	337	466	564,307	356,257
C. Professional Development	57	57	95,447	43,577
D. Instructional Leadership Support	24	24	40,188	18,348
E. Co- and Extra-Curricular Student	33	111	55,259	84,860
F. System Administration/Support	215	215	360,018	164,368
G. Operations & Maintenance	986	1,172	1651,057	895,994

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	1030,327	462,901
B. Education & Library Technicians	36.00%	118,754	53,353
C. Clerical	29.00%	70,779	31,799
D. School Administrators	14.00%	59,764	26,850

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.08)	621,080	279,071
16 Adjustment for Title I Revenues	-308,495	-138,599

17 TOTALS	10842,365	5192,263
18 E.P.S. RATES	6,475	6,792

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## A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	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		
	APRIL 2009	1,693.0	739.0	2,432.0		
	OCTOBER 2009	1,657.0	771.0	2,428.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	1,675.0 +	11.00	X	6,475.00	= 10,916,850.00
	9-12 PUPILS	755.0 +	16.83	X	6,792.00	= 5,242,269.36
	ADULT EDUC. COURSES AT .1	12.5		X	6,792.00	= 84,900.00
	K-8 EQUIV. INSTR. PUPILS	0.875		X	6,475.00	= 5,665.63
	9-12 EQUIV. INSTR. PUPILS	1.750		X	6,792.00	= 11,886.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .5057	847.0	X .15	X	6,475.00	= 822,648.75
	9-12 DISADVANTAGED @ .5057	381.8	X .15	X	6,792.00	= 388,977.84
	K-8 LIMITED ENGLISH PROF.	76.0	X .500	X	6,475.00	= 246,050.00
	9-12 LIMITED ENGLISH PROF.	21.0	X .500	X	6,792.00	= 71,316.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,675.0		X	42.00	= 70,350.00
	9-12 STUDENT ASSESSMENT	755.0		X	42.00	= 31,710.00
	K-8 TECHNOLOGY RESOURCES	1,675.0		X	95.00	= 159,125.00
	9-12 TECHNOLOGY RESOURCES	755.0		X	288.00	= 217,440.00
	K-2 PUPILS	599.5	X .10	X	6,475.00	= 388,176.25
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					18,657,364.83
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					18,097,643.88
30	ADJUSTED TOTAL OPERATING ALLOCATION					18,097,643.88

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B. OTHER SUBSIDIZABLE COSTS

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31	GIFTED & TALENTED EXPENDITURES FOR 2008-09	217,393.92	X	102.50%	=	222,828.77
32	SPECIAL EDUCATION - EPS ALLOCATION					3,541,059.94
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2008-09	1,375,614.87	X	102.50%	=	1,410,005.24
35	TRANSPORTATION - EPS ALLOCATION					1,069,775.90
36	TRANSPORTATION (BUS PURCHASES) FOR 2009-10					68,999.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					6,312,668.85
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					24,410,312.73

C. DEBT SERVICE ALLOCATIONS

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41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	WESTBROOK				
	10/01/10	REGIONAL VOCATIONAL SCHOOL	269,253.31	82,660.77	351,914.08
	04/01/11	REGIONAL VOCATIONAL SCHOOL	0.00	75,390.94	75,390.94
	10/01/10	CANAL SCHOOL ADDITION	77,500.00	23,792.50	101,292.50
	04/01/11	CANAL SCHOOL ADDITION	0.00	21,700.00	21,700.00
	10/15/10	WESTBROOK MIDDLE SCHOOL	1,299,571.00	598,402.37	1,897,973.37
	04/15/11	WESTBROOK MIDDLE SCHOOL	0.00	572,410.95	572,410.95
42	TOTAL PRINCIPAL & INTEREST		1,646,324.31	1,374,357.53	3,020,681.84
43	APPROVED LEASES FOR 2009-10 - WESTBROOK				5,100.00
43A	APPROVED LEASE PURCHASES FOR 2009-10 - WESTBROOK				0.00
44	INSURED VALUE FACTOR FOR 2008-09 - WESTBROOK				0.00
47	TOTAL DEBT SERVICE ALLOCATION				3,025,781.84
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				27,436,094.57

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL. YEAR PUPILS	100.00%	OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION	TOTAL ALLOCATION	LOCAL CONTRIBUTION
WESTBROOK	2,430.0		27,436,094.57		0.00		27,436,094.57		
TOTAL	2,430.0						27,436,094.57		

	2009 STATE VALUATION	X	MILL EXPECTATION	=	TOWN CONTRIBUTION	OR	TOWN ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
WESTBROOK	1,844,650,000		6.900		12,728,085.00		27,436,094.57	12,728,085.00	100.00%
TOTAL	1,844,650,000				12,728,085.00		27,436,094.57	12,728,085.00	100.00%

E. TOTALS AND ADJUSTMENTS

	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	27,436,094.57	12,728,085.00	14,708,009.57
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	27,436,094.57	12,728,085.00	14,708,009.57
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
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			933,392.90
60 ADJUSTED STATE CONTRIBUTION			13,774,616.67
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 46.39%	STATE SHARE % = 53.61%	
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 49.79%	STATE SHARE % = 50.21%	
63 FYI: 100% E.P.S. TOTAL ALLOCATION	27,995,815.52		

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

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	896,161.23	896,161.23	0.00	0.00
August	896,161.23	896,161.23	0.00	0.00
September	896,161.23	896,161.23	0.00	0.00
October	896,161.23	896,161.23	2,351,179.95	2,351,179.95
November	896,161.23	896,161.23	0.00	0.00
December	896,161.23	896,161.24	0.00	0.00
Janurary	896,161.23	896,161.24	0.00	0.00
February	896,161.23	896,161.24	0.00	0.00
March	896,161.23	896,161.24	0.00	0.00
April	896,161.23	896,161.24	669,501.89	669,501.89
May	896,161.23	896,161.24	0.00	0.00
June	896,161.30	896,161.24	0.00	0.00
Total	10,753,934.83	10,753,934.83	3,020,681.84	3,020,681.84