

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

WESTBROOK

2006-07

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1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2005	1,164.0	619.5	1,783.5 (68%)	841.5 (32%)	2,625.0

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	68.5 (17:1)	38.7 (16:1)	56.1 (15:1)	=	163.3 /	179.6 =	.91 X	7597,697 =	4701,455	2212,449
B. GUIDANCE	3.3 (350:1)	1.8 (350:1)	3.4 (250:1)	=	8.5 /	14.7 =	.58 X	630,974 =	248,856	117,109
C. LIBRARIANS	1.5 (800:1)	0.8 (800:1)	1.1 (800:1)	=	3.4 /	2.0 =	1.70 X	106,162 =	122,723	57,752
D. HEALTH	1.5 (800:1)	0.8 (800:1)	1.1 (800:1)	=	3.4 /	2.0 =	1.70 X	90,370 =	104,468	49,161
E. EDUCATION TECHS	11.6 (100:1)	6.2 (100:1)	3.4 (250:1)	=	21.2 /	13.9 =	1.53 X	239,311 =	248,979	117,167
F. LIBRARY TECHS	2.3 (500:1)	1.2 (500:1)	1.7 (500:1)	=	5.2 /	6.9 =	.75 X	134,903 =	68,800	32,377
G. CLERICAL	5.8 (200:1)	3.1 (200:1)	4.2 (200:1)	=	13.1 /	15.1 =	.87 X	371,696 =	219,896	103,480
H. SCHOOL ADMIN.	3.8 (305:1)	2.0 (305:1)	2.7 (315:1)	=	8.5 /	9.0 =	.94 X	622,936 =	398,181	187,379

13 Other Support Costs (Per Pupil)	K-8	9-12		Elementary	Secondary
A. Substitute Teachers -1/2 Day	32	32		57,072	26,928
B. Supplies and Equipment	302	418		538,617	351,747
C. Professional Development	51	51		90,959	42,917
D. Instructional Leadership Support	20	20		35,670	16,830
E. Co- and Extra-Curricular Student	29	99		51,722	83,309
F. System Administration/Support	349	346		622,442	291,159
G. Operations & Maintenance	929	1,104		1656,872	929,016

14 Salary Benefits	Percentage		Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%		983,725	462,929
B. Education & Library Technicians	36.00%		114,400	53,836
C. Clerical	29.00%		63,770	30,009
D. School Administrators	14.00%		55,745	26,233

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.08)			591,045	278,144
16 Adjustment for Title I Revenues			-355,801	-167,436

17 TOTALS			10619,595	5302,495
18 E.P.S. RATES			5,954	6,301

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A. OPERATING COST ALLOCATIONS

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19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2003	1,956.0	808.0	2,764.0		
	OCTOBER 2003	1,856.0	809.0	2,665.0		
	APRIL 2004	1,857.0	795.0	2,652.0		
	OCTOBER 2004	1,796.0	850.0	2,646.0		
	APRIL 2005	1,806.0	795.0	2,601.0		
	OCTOBER 2005	1,772.0	793.0	2,565.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	1,789.0 +	51.50	X	5,954.00	= 10,958,337.00
	9-12 PUPILS	794.0 +	14.33	X	6,301.00	= 5,093,287.33
	ADULT EDUC. COURSES AT .1	13.3		X	6,301.00	= 83,803.30
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,954.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.375		X	6,301.00	= 2,362.88
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .4140	740.6	X .15	X	5,954.00	= 661,429.86
	9-12 DISADVANTAGED @ .4140	328.7	X .15	X	6,301.00	= 310,670.81
	K-8 LIMITED ENGLISH PROF.	33.0	X .300	X	5,954.00	= 58,944.60
	9-12 LIMITED ENGLISH PROF.	12.0	X .300	X	6,301.00	= 22,683.60
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,789.0		X	79.00	= 141,331.00
	9-12 STUDENT ASSESSMENT	794.0		X	79.00	= 62,726.00
	K-8 TECHNOLOGY RESOURCES	1,789.0		X	85.00	= 152,065.00
	9-12 TECHNOLOGY RESOURCES	794.0		X	258.00	= 204,852.00
	K-2 PUPILS	592.0	X .10	X	5,954.00	= 352,476.80
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					18,104,970.18
	OPERATING ALLOCATION WITH EPS TRANSITION AT 90.00 %					16,294,473.16
30	ADJUSTED TOTAL OPERATING ALLOCATION					16,294,473.16

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2004-05	159,160.00	X	102.40%	=	162,979.84
32	SPECIAL EDUCATION - EPS ALLOCATION					3,017,522.56
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2004-05	1,381,836.73	X	102.40%	=	1,415,000.81
35	TRANSPORTATION - EPS ALLOCATION					811,348.97
36	TRANSPORTATION (BUS PURCHASES) FOR 2005-06					55,300.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					5,462,152.18
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					21,756,625.34

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	10/01/06	REGIONAL VOCATIONAL SCHOO	269,253.31	111,740.13	380,993.44
	04/01/07	REGIONAL VOCATIONAL SCHOO	0.00	104,470.29	104,470.29
	10/01/06	CANAL SCHOOL ADDITION	77,500.00	32,162.50	109,662.50
	04/01/07	CANAL SCHOOL ADDITION	0.00	30,070.00	30,070.00
42	TOTAL PRINCIPAL & INTEREST		346,753.31	278,442.92	625,196.23
43	APPROVED LEASES FOR 2005-06				48,600.00
43A	APPROVED LEASE PURCHASES FOR 2005-06				13,440.00
44	INSURED VALUE FACTOR FOR 2004-05				0.00
47	TOTAL DEBT SERVICE ALLOCATION				687,236.23
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				22,443,861.57

D.	LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION	TOTAL ALLOCATION	LOCAL CONTRIBUTION
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	AVG. CAL. YEAR PUPILS	2005 STATE VALUATION X	MILL EXPECTATION	= LOCAL CONTRIBUTION	TOTAL OR ALLOCATION	LOCAL CONTRIBUTION		
WESTBROOK	2,583.0	100.00%	1,434,350,000	7.60	10,901,060.00	22,443,861.57	10,901,060.00 100.00%	7.60M
TOTAL	2,583.0		1,434,350,000		10,901,060.00	22,443,861.57	10,901,060.00 100.00%	7.60M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION

49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	22,443,861.57	10,901,060.00	11,542,801.57
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	22,443,861.57	10,901,060.00	11,542,801.57
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
57 LESS ADJUSTMENT FOR LAPTOP AGREEMENT			0.00
58E TRANSITION ADJUSTMENTS PER CHAPTER 519 PART AAAA-11 (TIER 2) AND AAAA-22 & 23			0.00
58F EPS TRANSITION ADJUSTMENT PER 20-A MRSa SECTION 15686 AND SUB-SEC. 2 TIER 1			0.00
59A MINIMUM TEACHER SALARY ADJUSTMENT			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			11,542,801.57
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 48.57% STATE SHARE % = 51.43%			
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 48.57% STATE SHARE % = 51.43%			
63 FYI: 100% E.P.S. TOTAL ALLOCATION	24,254,358.59		