

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

WESTBROOK

2007-08

465 - 286

1. COMPUTATION OF E.P.S. RATES

		K-5	6-8	K-8	9-12	TOTAL
9	ATTENDING PUPILS (APRIL 2006)	1,152	605	1,757	799	2,556
10	ATTENDING PUPILS (OCTOBER 2006)	1,143	576	1,719	837	2,556
11	AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2006	1,147.5	590.5	1,738.0 (68%)	818.0 (32%)	2,556.0

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	67.5 (17:1)	36.9 (16:1)	54.5 (15:1)	=	158.9 /	179.0 =		.89 X	7753,152 =		4692,207	2208,098
B.	GUIDANCE	3.3 (350:1)	1.7 (350:1)	3.3 (250:1)	=	8.3 /	11.9 =		.70 X	506,714 =		241,196	113,504
C.	LIBRARIANS	1.4 (800:1)	0.7 (800:1)	1.0 (800:1)	=	3.1 /	1.8 =		1.72 X	102,260 =		119,603	56,284
D.	HEALTH	1.4 (800:1)	0.7 (800:1)	1.0 (800:1)	=	3.1 /	2.0 =		1.55 X	94,933 =		100,059	47,087
E.	EDUCATION TECHS	11.5 (100:1)	5.9 (100:1)	3.3 (250:1)	=	20.7 /	14.5 =		1.43 X	247,606 =		240,772	113,305
F.	LIBRARY TECHS	2.3 (500:1)	1.2 (500:1)	1.6 (500:1)	=	5.1 /	6.7 =		.76 X	125,914 =		65,073	30,622
G.	CLERICAL	5.7 (200:1)	3.0 (200:1)	4.1 (200:1)	=	12.8 /	13.8 =		.93 X	373,408 =		236,143	111,126
H.	SCHOOL ADMIN.	3.8 (305:1)	1.9 (305:1)	2.6 (315:1)	=	8.3 /	8.9 =		.93 X	640,975 =		405,353	190,754

13	Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A.	Substitute Teachers -1/2 Day	33	33	57,354	26,994
B.	Supplies and Equipment	311	430	540,518	351,740
C.	Professional Development	52	52	90,376	42,536
D.	Instructional Leadership Support	21	21	36,498	17,178
E.	Co- and Extra-Curricular Student	30	102	52,140	83,436
F.	System Administration/Support	359	356	623,942	291,208
G.	Operations & Maintenance	956	1,136	1661,528	929,248

14	Salary Benefits	Percentage	Elementary	Secondary
A.	Teachers, Guidance, Librarians & Health	19.00%	979,082	460,745
B.	Education & Library Technicians	36.00%	110,104	51,814
C.	Clerical	29.00%	68,481	32,227
D.	School Administrators	14.00%	56,749	26,706

15	Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.08)	589,774	277,541
16	Adjustment for Title I Revenues	-488,938	-230,088

17	TOTALS	10478,013	5232,064
18	E.P.S. RATES	6,029	6,396

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A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	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		
	APRIL 2006	1,765.0	756.0	2,521.0		
	OCTOBER 2006	1,721.0	799.0	2,520.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	1,743.0 +	43.16	X	6,029.00	= 10,768,758.64
	9-12 PUPILS	777.5 +	20.50	X	6,396.00	= 5,104,008.00
	ADULT EDUC. COURSES AT .1	11.1		X	6,396.00	= 70,995.60
	K-8 EQUIV. INSTR. PUPILS	0.000		X	6,029.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	1.500		X	6,396.00	= 9,594.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .4643	809.3	X .15	X	6,029.00	= 731,890.46
	9-12 DISADVANTAGED @ .4643	361.0	X .15	X	6,396.00	= 346,343.40
	K-8 LIMITED ENGLISH PROF.	46.0	X .300	X	6,029.00	= 83,200.20
	9-12 LIMITED ENGLISH PROF.	20.0	X .300	X	6,396.00	= 38,376.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,743.0		X	40.00	= 69,720.00
	9-12 STUDENT ASSESSMENT	777.5		X	40.00	= 31,100.00
	K-8 TECHNOLOGY RESOURCES	1,743.0		X	87.00	= 151,641.00
	9-12 TECHNOLOGY RESOURCES	777.5		X	265.00	= 206,037.50
	K-2 PUPILS	579.0	X .10	X	6,029.00	= 349,079.10
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					17,960,743.90
	OPERATING ALLOCATION WITH EPS TRANSITION AT 95.00 %					17,062,706.70
30	ADJUSTED TOTAL OPERATING ALLOCATION					17,062,706.70

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2005-06	138,370.79	X	102.90%	=	142,383.54
32	SPECIAL EDUCATION - EPS ALLOCATION					3,239,691.03
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2005-06	1,463,484.68	X	102.90%	=	1,505,925.74
35	TRANSPORTATION - EPS ALLOCATION					880,364.88
36	TRANSPORTATION (BUS PURCHASES) FOR 2006-07					176,242.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					5,944,607.19
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					23,007,313.89

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	10/01/07	REGIONAL VOCATIONAL SCHOO	269,253.31	104,470.29	373,723.60
	04/01/08	REGIONAL VOCATIONAL SCHOO	0.00	97,200.45	97,200.45
	10/01/07	CANAL SCHOOL ADDITION	77,500.00	30,070.00	107,570.00
	04/01/08	CANAL SCHOOL ADDITION	0.00	27,977.50	27,977.50
42	TOTAL PRINCIPAL & INTEREST		346,753.31	259,718.24	606,471.55
43	APPROVED LEASES FOR 2006-07				48,682.22
43A	APPROVED LEASE PURCHASES FOR 2006-07				0.00
44	INSURED VALUE FACTOR FOR 2005-06				0.00
47	TOTAL DEBT SERVICE ALLOCATION				655,153.77
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				23,662,467.66

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL. YEAR PUPILS	2006 STATE VALUATION X	MILL EXPECTATION	LOCAL CONTRIBUTION	TOTAL ALLOCATION OR	LOCAL CONTRIBUTION		
WESTBROOK	2,520.5	100.00%	1,577,450,000	7.44	11,736,228.00	23,662,467.66	11,736,228.00 100.00%	7.44M
TOTAL	2,520.5		1,577,450,000		11,736,228.00	23,662,467.66	11,736,228.00 100.00%	7.44M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION

49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	23,662,467.66	11,736,228.00	11,926,239.66
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	23,662,467.66	11,736,228.00	11,926,239.66
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
58F EPS TRANSITION ADJUSTMENT PER 20-A MRSA 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			11,926,239.66
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 49.60%		STATE SHARE % = 50.40%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 49.60%		STATE SHARE % = 50.40%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	24,560,504.86		