

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

WESTBROOK

2005-06

465 - 286

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2004	1,190.0	634.5	1,824.5 (68%)	873.5 (32%)	2,698.0

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	70.0 (17:1)	39.7 (16:1)	58.2 (15:1)	=	167.9 /	176.0 =	.95 X	7287,865 =	4707,961	2215,511
B. GUIDANCE	3.4 (350:1)	1.8 (350:1)	3.5 (250:1)	=	8.7 /	14.7 =	.59 X	642,974 =	257,961	121,394
C. LIBRARIANS	1.5 (800:1)	0.8 (800:1)	1.1 (800:1)	=	3.4 /	2.0 =	1.70 X	103,089 =	119,171	56,080
D. HEALTH	1.5 (800:1)	0.8 (800:1)	1.1 (800:1)	=	3.4 /	2.0 =	1.70 X	86,535 =	100,035	47,075
E. EDUCATION TECHS	11.9 (100:1)	6.3 (100:1)	3.5 (250:1)	=	21.7 /	14.6 =	1.49 X	229,752 =	232,784	109,546
F. LIBRARY TECHS	2.4 (500:1)	1.3 (500:1)	1.7 (500:1)	=	5.4 /	6.7 =	.81 X	118,356 =	65,190	30,678
G. CLERICAL	6.0 (200:1)	3.2 (200:1)	4.4 (200:1)	=	13.6 /	14.4 =	.94 X	335,487 =	214,443	100,915
H. SCHOOL ADMIN.	3.9 (305:1)	2.1 (305:1)	2.8 (315:1)	=	8.8 /	9.0 =	.98 X	594,859 =	396,414	186,548

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	31	31	56,560	27,079
B. Supplies and Equipment	295	408	538,228	356,388
C. Professional Development	50	50	91,225	43,675
D. Instructional Leadership Support	20	20	36,490	17,470
E. Co- and Extra-Curricular Student	28	97	51,086	84,730
F. System Administration/Support	341	338	622,155	295,243
G. Operations & Maintenance	907	1,078	1654,822	941,633

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	985,174	463,611
B. Education & Library Technicians	36.00%	107,271	50,481
C. Clerical	29.00%	62,188	29,265
D. School Administrators	14.00%	55,498	26,117

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.08)	588,852	277,144
16 Adjustment for Title I Revenues	-307,507	-144,709

17 TOTALS	10636,000	5335,873
18 E.P.S. RATES	5,830	6,109

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A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2002	1,899.0	813.0	2,712.0		
	OCTOBER 2002	1,847.0	840.0	2,687.0		
	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		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	1,826.5 +	42.00	X	5,830.00	= 10,893,355.00
	9-12 PUPILS	822.5 +	0.00	X	6,109.00	= 5,024,652.50
	ADULT EDUC. COURSES AT .1	15.5		X	6,109.00	= 94,689.50
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,830.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.250		X	6,109.00	= 1,527.25
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .3956	722.6	X .15	X	5,830.00	= 631,913.70
	9-12 DISADVANTAGED @ .3956	325.4	X .15	X	6,109.00	= 298,180.29
	K-8 LIMITED ENGLISH PROF.	24.0	X .300	X	5,830.00	= 41,976.00
	9-12 LIMITED ENGLISH PROF.	4.0	X .300	X	6,109.00	= 7,330.80
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,826.5		X	100.00	= 182,650.00
	9-12 STUDENT ASSESSMENT	822.5		X	100.00	= 82,250.00
	K-8 TECHNOLOGY RESOURCES	1,826.5		X	83.00	= 151,599.50
	9-12 TECHNOLOGY RESOURCES	822.5		X	252.00	= 207,270.00
	K-2 PUPILS	612.0	X .10	X	5,830.00	= 356,796.00
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					17,974,190.54
	OPERATING ALLOCATION WITH EPS TRANSITION AT 84.00 %					15,098,320.05
30	ADJUSTED TOTAL OPERATING ALLOCATION					15,098,320.05

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2003-04	149,735.00	X	101.80%	=	152,430.23
32	SPECIAL EDUCATION - EPS ALLOCATION					2,644,409.60
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2003-04	1,359,903.05	X	101.80%	=	1,384,381.30
35	TRANSPORTATION - EPS ALLOCATION					846,774.87
36	TRANSPORTATION (BUS PURCHASES) FOR 2004-05					107,200.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					5,135,196.00
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					20,233,516.05

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	10/01/05	REGIONAL VOCATIONAL SCHOO	269,253.31	119,009.97	388,263.28
	04/01/06	REGIONAL VOCATIONAL SCHOO	0.00	111,740.13	111,740.13
	10/01/05	CANAL SCHOOL ADDITION	77,500.00	34,255.00	111,755.00
	04/01/06	CANAL SCHOOL ADDITION	0.00	32,162.50	32,162.50
42	TOTAL PRINCIPAL & INTEREST		346,753.31	297,167.60	643,920.91
43	APPROVED LEASES FOR 2004-05				113,400.00
43A	APPROVED LEASE PURCHASES FOR 2004-05				0.00
44	INSURED VALUE FACTOR FOR 2003-04				0.00
47	TOTAL DEBT SERVICE ALLOCATION				757,320.91
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				20,990,836.96

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION	TOTAL ALLOCATION	LOCAL CONTRIBUTION
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	AVG. CAL. YEAR PUPILS	2004 STATE VALUATION X	MILL EXPECTATION	LOCAL CONTRIBUTION	TOTAL ALLOCATION OR	LOCAL CONTRIBUTION		
WESTBROOK	2,649.0	100.00%	1,256,800,000	8.26	10,381,168.00	20,990,836.96	10,381,168.00 100.00%	8.26M
TOTAL	2,649.0		1,256,800,000		10,381,168.00	20,990,836.96	10,381,168.00 100.00%	8.26M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION

49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	20,990,836.96	10,381,168.00	10,609,668.96
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	20,990,836.96	10,381,168.00	10,609,668.96
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
58A TRANSITION ADJUSTMENT			0.00
58B TRANSITION ADJUSTMENT (ENROLLMENT LESS 1,000)			0.00
58C TRANSITION ADJUSTMENT (ENROLLMENT 1,000 OR MORE)			0.00
58D TRANSITION ADJUSTMENT (SMALL ADMINISTRATIVE UNIT)			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			10,609,668.96
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 49.46%		STATE SHARE % = 50.54%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 49.46%		STATE SHARE % = 50.54%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	23,866,707.45		