

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

WESTPORT ISLAND

2008-09

472 - 294

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2007)	0	0	0	0	0
10 ATTENDING PUPILS (OCTOBER 2007)	0	0	0	0	0
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2007	0.0	0.0	0.0 (0%)	0.0 (0%)	0.0

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	0.0 (17:1)	0.0 (16:1)	0.0 (15:1)	=	0.0 /	0.0 =	=	.00 X	0 =	=	0	0
B. GUIDANCE	0.0 (350:1)	0.0 (350:1)	0.0 (250:1)	=	0.0 /	0.0 =	=	.00 X	0 =	=	0	0
C. LIBRARIANS	0.0 (800:1)	0.0 (800:1)	0.0 (800:1)	=	0.0 /	0.0 =	=	.00 X	0 =	=	0	0
D. HEALTH	0.0 (800:1)	0.0 (800:1)	0.0 (800:1)	=	0.0 /	0.0 =	=	.00 X	0 =	=	0	0
E. EDUCATION TECHS	0.0 (100:1)	0.0 (100:1)	0.0 (250:1)	=	0.0 /	0.0 =	=	.00 X	0 =	=	0	0
F. LIBRARY TECHS	0.0 (500:1)	0.0 (500:1)	0.0 (500:1)	=	0.0 /	0.0 =	=	.00 X	0 =	=	0	0
G. CLERICAL	0.0 (200:1)	0.0 (200:1)	0.0 (200:1)	=	0.0 /	0.0 =	=	.00 X	0 =	=	0	0
H. SCHOOL ADMIN.	0.0 (305:1)	0.0 (305:1)	0.0 (315:1)	=	0.0 /	0.0 =	=	.00 X	0 =	=	0	0

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	34	34	0	0
B. Supplies and Equipment	320	442	0	0
C. Professional Development	54	54	0	0
D. Instructional Leadership Support	22	22	0	0
E. Co- and Extra-Curricular Student	31	105	0	0
F. System Administration/Support	204	204	0	0
G. Operations & Maintenance	935	1,111	0	0

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	0	0
B. Education & Library Technicians	36.00%	0	0
C. Clerical	29.00%	0	0
D. School Administrators	14.00%	0	0

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.02)	0	0
16 Adjustment for Title I Revenues	0	0

17 TOTALS	0	0
18 E.P.S. RATES	6,274	6,587

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2005	63.0	32.0	95.0		
	OCTOBER 2005	79.0	31.0	110.0		
	APRIL 2006	72.0	32.0	104.0		
	OCTOBER 2006	70.0	37.0	107.0		
	APRIL 2007	69.0	34.0	103.0		
	OCTOBER 2007	57.0	43.0	100.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	63.0 +	0.00	X	6,274.00	= 395,262.00
	9-12 PUPILS	38.5 +	0.00	X	6,587.00	= 253,599.50
	ADULT EDUC. COURSES AT .1	0.0		X	6,587.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	6,274.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.375		X	6,587.00	= 2,470.13
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .3684	23.2	X .15	X	6,274.00	= 21,833.52
	9-12 DISADVANTAGED @ .3684	14.2	X .15	X	6,587.00	= 14,030.31
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	6,274.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	6,587.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	63.0		X	40.00	= 2,520.00
	9-12 STUDENT ASSESSMENT	38.5		X	40.00	= 1,540.00
	K-8 TECHNOLOGY RESOURCES	63.0		X	90.00	= 5,670.00
	9-12 TECHNOLOGY RESOURCES	38.5		X	273.00	= 10,510.50
	K-2 PUPILS	17.0	X .10	X	6,274.00	= 10,665.80
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					718,101.76
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					696,558.70
30	ADJUSTED TOTAL OPERATING ALLOCATION					696,558.70

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2006-07	0.00	X	102.90%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					188,892.27
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2006-07	0.00	X	102.90%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					63,828.79
36	TRANSPORTATION (BUS PURCHASES) FOR 2007-08					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					252,721.06
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					949,279.76

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
42	TOTAL PRINCIPAL & INTEREST		0.00	0.00	0.00
43	APPROVED LEASES FOR 2007-08 - WESTPORT ISLAND				0.00
43A	APPROVED LEASE PURCHASES FOR 2007-08 - WESTPORT ISLAND				0.00
44	INSURED VALUE FACTOR FOR 2006-07 - WESTPORT ISLAND				0.00
47	TOTAL DEBT SERVICE ALLOCATION				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				949,279.76

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION				TOTAL ALLOCATION	LOCAL CONTRIBUTION
WESTPORT ISLAND	AVG. CAL. YEAR PUPILS	OPERATING ALLOCATION	+ DEBT ALLOCATION	= TOWN ALLOCATION	
	101.5 100.00%	949,279.76	0.00	949,279.76	
TOTAL	101.5			949,279.76	

WESTPORT ISLAND	2007 STATE VALUATION	MILL EXPECTATION	TOWN CONTRIBUTION	OR TOWN ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
	181,650,000	6.790	1,233,403.50	949,279.76	949,279.76	100.00% 5.23M
TOTAL	181,650,000		1,233,403.50	949,279.76	949,279.76	100.00% 5.23M

E. TOTALS AND ADJUSTMENTS				TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			949,279.76	949,279.76	0.00
49B	ADJUSTMENT FOR 45% OF SPECIAL EDUCATION COSTS				85,001.52-	85,001.52
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			949,279.76	864,278.24	85,001.52
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
60	ADJUSTED STATE CONTRIBUTION					85,001.52
61	LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):			LOCAL SHARE % = 100.00%	STATE SHARE % = 0.00%	
62	ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):			LOCAL SHARE % = 91.05%	STATE SHARE % = 8.95%	
63	FYI: 100% E.P.S. TOTAL ALLOCATION			970,822.82		

***** WARRANT ARTICLE *****

F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN				TOTAL ALLOCATION	LOCAL CONTRIBUTION	PERCENT	MILLS
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WESTPORT ISLAND

949,279.76

864,278.24 100.00%

4.76

TOTAL

949,279.76

864,278.24 100.00%

4.76

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	7,083.46	7,870.51	0.00	0.00
August	7,083.46	7,870.51	0.00	0.00
September	7,083.46	7,870.51	0.00	0.00
October	7,083.46	7,870.51	0.00	0.00
November	7,083.46	7,870.51	0.00	0.00
December	7,083.46	7,870.51	0.00	0.00
Janurary	7,083.46	7,870.51	0.00	0.00
February	7,083.46	5,981.59	0.00	0.00
March	7,083.46	5,981.59	0.00	0.00
April	7,083.46	5,981.59	0.00	0.00
May	7,083.46	5,981.59	0.00	0.00
June	7,083.46	5,981.59	0.00	0.00
Total	85,001.52	85,001.52	0.00	0.00