Addendum to Cost Analysis – West Harpswell School Closing

1.) Per statute, teacher expenditures are calculated using the average salary for elementary teachers for the District for the 2008-2009 fiscal year. This number was obtained from the Maine Department of Education data center and was found to be $ 47,278.68. Using this number results in both savings and additional expenditures for teachers who will continue.

2.) Health & Dental benefits and other fringes were prorated based on the number of FTE or hpd in each position at the West Harpswell School. The Medicare calculation was most difficult to calculate because it is calculated by an employee's taxable income after reducing an employee's gross income by pre-tax deductions (it is not a straight calculation at 0.0145% of gross income).

3.) Employees wages are calculated based on the percentage of FTE (teachers) or hpd (Ed Techs) for their assignment for the 2008-2009 fiscal year.

4.) Costs identified from cost centers not specifically labeled West Harpswell School (cost center 14) have been identified by the relevant Administrator and calculated appropriately (see Facilities paper).

5.) Cost savings for the Principal position have been identified in accordance with the Statute. The savings are calculated differently than the instructional savings in that the teachers will follow the students even if the residents vote to close the school, whereas, the Principal position is vacated if the residents vote to close the school.

6.) Travel (mileage reimbursement) savings costs have been calculated using two different reimbursement rates. The Federal rate for 2008 was $0.585/mile and the rate for 2009 is $0.550/mile. There were 15 weeks during the school year where the 2008 rate was used and 20 weeks during the school year where the 2009 rate was used (see District Mileage Chart).

7.) Transportation costs may increase due to the additional distance across the Mountain Road and back across US Route 1 when transporting students to Harpswell Islands School. The additional mileage has been calculated at 3,692.5 miles at a district average cost of $ 3.54/mile to operate a school bus. This equates to an additional cost of $13,065.91 if the West Harpswell School is closed. The Transportation Committee and Transportation Director are working to reduce the mileage and student ride times throughout the District and hopes to minimize the impact of the additional cost (see e-mail Bill Donovan/Steve Dyer).

8.) Some other additional costs have been identified to make an additional bathroom at the Harpswell Islands School ADA compliant to further accommodate a wheelchair bound student that would move to from West Harpswell School. Harpswell Islands School is currently ADA compliant. This additional work would provide additional convenience for this student. These costs will not exceed $ 5,490.00 (see Facilities Walk Through, dated April 07, 2009).