

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

YORK 2008-09 492 - 289

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2007)	832	464	1,296	658	1,954
10 ATTENDING PUPILS (OCTOBER 2007)	829	453	1,282	627	1,909
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2007	830.5	458.5	1,289.0 (67%)	642.5 (33%)	1,931.5

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	48.9 (17:1)	28.7 (16:1)	42.8 (15:1)	=	120.4 /	134.4 =		.90 X	6299,000 =		3798,297	1870,803
B. GUIDANCE	2.4 (350:1)	1.3 (350:1)	2.6 (250:1)	=	6.3 /	9.5 =		.66 X	472,458 =		208,921	102,901
C. LIBRARIANS	1.0 (800:1)	0.6 (800:1)	0.8 (800:1)	=	2.4 /	2.0 =		1.20 X	103,330 =		83,077	40,919
D. HEALTH	1.0 (800:1)	0.6 (800:1)	0.8 (800:1)	=	2.4 /	4.6 =		.52 X	220,764 =		76,914	37,883
E. EDUCATION TECHS	8.3 (100:1)	4.6 (100:1)	2.6 (250:1)	=	15.5 /	18.0 =		.86 X	303,445 =		174,845	86,118
F. LIBRARY TECHS	1.7 (500:1)	0.9 (500:1)	1.3 (500:1)	=	3.9 /	7.0 =		.56 X	133,267 =		50,002	24,628
G. CLERICAL	4.2 (200:1)	2.3 (200:1)	3.2 (200:1)	=	9.7 /	14.0 =		.69 X	403,057 =		186,333	91,776
H. SCHOOL ADMIN.	2.7 (305:1)	1.5 (305:1)	2.0 (315:1)	=	6.2 /	6.0 =		1.03 X	444,860 =		306,998	151,208

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	34	34	43,826	21,845
B. Supplies and Equipment	320	442	412,480	283,985
C. Professional Development	54	54	69,606	34,695
D. Instructional Leadership Support	22	22	28,358	14,135
E. Co- and Extra-Curricular Student	31	105	39,959	67,463
F. System Administration/Support	204	204	262,956	131,070
G. Operations & Maintenance	935	1,111	1205,215	713,818

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	791,770	389,976
B. Education & Library Technicians	36.00%	80,945	39,869
C. Clerical	29.00%	54,037	26,615
D. School Administrators	14.00%	42,980	21,169

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.06)	353,936	174,342
16 Adjustment for Title I Revenues	-51,614	-25,421

17 TOTALS	8219,841	4299,796
18 E.P.S. RATES	6,377	6,692

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2005	1,415.0	707.0	2,122.0		
	OCTOBER 2005	1,405.0	680.0	2,085.0		
	APRIL 2006	1,393.0	663.0	2,056.0		
	OCTOBER 2006	1,300.0	668.0	1,968.0		
	APRIL 2007	1,296.0	657.0	1,953.0		
	OCTOBER 2007	1,285.0	626.0	1,911.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	1,290.5 +	58.50	X	6,377.00	= 8,602,573.00
	9-12 PUPILS	641.5 +	25.33	X	6,692.00	= 4,462,426.36
	ADULT EDUC. COURSES AT .1	4.1		X	6,692.00	= 27,437.20
	K-8 EQUIV. INSTR. PUPILS	0.875		X	6,377.00	= 5,579.88
	9-12 EQUIV. INSTR. PUPILS	2.125		X	6,692.00	= 14,220.50
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .0770	99.4	X .15	X	6,377.00	= 95,081.07
	9-12 DISADVANTAGED @ .0770	49.4	X .15	X	6,692.00	= 49,587.72
	K-8 LIMITED ENGLISH PROF.	4.0	X .700	X	6,377.00	= 17,855.60
	9-12 LIMITED ENGLISH PROF.	3.0	X .700	X	6,692.00	= 14,053.20
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,290.5		X	40.00	= 51,620.00
	9-12 STUDENT ASSESSMENT	641.5		X	40.00	= 25,660.00
	K-8 TECHNOLOGY RESOURCES	1,290.5		X	90.00	= 116,145.00
	9-12 TECHNOLOGY RESOURCES	641.5		X	273.00	= 175,129.50
	K-2 PUPILS	387.5	X .10	X	6,377.00	= 247,108.75
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					13,904,477.78
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					13,487,343.44
30	ADJUSTED TOTAL OPERATING ALLOCATION					13,487,343.44

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2006-07	79,270.00	X	102.90%	=	81,568.83
32	SPECIAL EDUCATION - EPS ALLOCATION					2,655,451.34
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2006-07	0.00	X	102.90%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					763,570.25
36	TRANSPORTATION (BUS PURCHASES) FOR 2007-08					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					3,500,590.42
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					16,987,933.86

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	YORK				
	09/01/08	NEW ELEM SCHOOL	0.00	24,561.25	24,561.25
	03/01/09	NEW ELEM SCHOOL	245,000.00	24,561.25	269,561.25
42	TOTAL PRINCIPAL & INTEREST		245,000.00	49,122.50	294,122.50
43	APPROVED LEASES FOR 2007-08 - YORK				0.00
43A	APPROVED LEASE PURCHASES FOR 2007-08 - YORK				0.00
44	INSURED VALUE FACTOR FOR 2006-07 - YORK				0.00
47	TOTAL DEBT SERVICE ALLOCATION				294,122.50
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				17,282,056.36

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION				TOTAL ALLOCATION	LOCAL CONTRIBUTION
YORK	AVG. CAL. YEAR PUPILS	OPERATING ALLOCATION	DEBT ALLOCATION	TOWN ALLOCATION	
	1,932.0 100.00%	17,282,056.36	0.00	17,282,056.36	
TOTAL	1,932.0			17,282,056.36	

YORK	2007 STATE VALUATION	MILL EXPECTATION	TOWN CONTRIBUTION	TOWN ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
	3,791,500,000	6.790	25,744,285.00	17,282,056.36	17,282,056.36	100.00% 4.56M
TOTAL	3,791,500,000		25,744,285.00	17,282,056.36	17,282,056.36	100.00% 4.56M

E. TOTALS AND ADJUSTMENTS				TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			17,282,056.36	17,282,056.36	0.00
49B	ADJUSTMENT FOR 45% OF SPECIAL EDUCATION COSTS				1,194,953.10-	1,194,953.10
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			17,282,056.36	16,087,103.26	1,194,953.10
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					1,194,953.10
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 % = 93.09%	STATE SHARE % = 6.91%	
63	FYI: 100% E.P.S. TOTAL ALLOCATION			17,699,190.70		

F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN				TOTAL ALLOCATION	LOCAL CONTRIBUTION	PERCENT	MILLS
				***** WARRANT ARTICLE *****			

YORK	17,282,056.36	16,087,103.26	100.00%	4.24
TOTAL	17,282,056.36	16,087,103.26	100.00%	4.24

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	75,069.21	86,133.59	0.00	0.00
August	75,069.21	86,133.59	0.00	0.00
September	75,069.21	86,133.59	24,561.25	24,561.25
October	75,069.21	86,133.60	0.00	0.00
November	75,069.21	86,133.60	0.00	0.00
December	75,069.21	86,133.60	0.00	0.00
Janurary	75,069.21	86,133.60	0.00	0.00
February	75,069.21	59,579.08	0.00	0.00
March	75,069.21	59,579.08	269,561.25	269,561.25
April	75,069.21	59,579.09	0.00	0.00
May	75,069.21	59,579.09	0.00	0.00
June	75,069.29	59,579.09	0.00	0.00
Total	900,830.60	900,830.60	294,122.50	294,122.50