

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

YARMOUTH

2009-10

491 - 288

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2008)	578	316	894	505	1,399
10 ATTENDING PUPILS (OCTOBER 2008)	581	333	914	479	1,393
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2008	579.5	324.5	904.0 (65%)	492.0 (35%)	1,396.0

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	34.1 (17:1)	20.3 (16:1)	32.8 (15:1)	=	87.2 /	99.1 =	=	.88 X	4916,878 =	=	2812,454	1514,399
B. GUIDANCE	1.7 (350:1)	0.9 (350:1)	2.0 (250:1)	=	4.6 /	7.6 =	=	.61 X	360,136 =	=	142,794	76,889
C. LIBRARIANS	0.7 (800:1)	0.4 (800:1)	0.6 (800:1)	=	1.7 /	2.9 =	=	.59 X	171,841 =	=	65,901	35,485
D. HEALTH	0.7 (800:1)	0.4 (800:1)	0.6 (800:1)	=	1.7 /	2.4 =	=	.71 X	121,780 =	=	56,202	30,262
E. EDUCATION TECHS	5.8 (100:1)	3.2 (100:1)	2.0 (250:1)	=	11.0 /	5.7 =	=	1.93 X	106,811 =	=	133,994	72,151
F. LIBRARY TECHS	1.2 (500:1)	0.6 (500:1)	1.0 (500:1)	=	2.8 /	4.6 =	=	.61 X	86,510 =	=	34,301	18,470
G. CLERICAL	2.9 (200:1)	1.6 (200:1)	2.5 (200:1)	=	7.0 /	9.0 =	=	.78 X	260,955 =	=	132,304	71,241
H. SCHOOL ADMIN.	1.9 (305:1)	1.1 (305:1)	1.6 (315:1)	=	4.6 /	5.5 =	=	.84 X	398,477 =	=	217,569	117,152

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	35	35	31,640	17,220
B. Supplies and Equipment	329	455	297,416	223,860
C. Professional Development	56	56	50,624	27,552
D. Instructional Leadership Support	23	23	20,792	11,316
E. Co- and Extra-Curricular Student	32	108	28,928	53,136
F. System Administration/Support	210	210	189,840	103,320
G. Operations & Maintenance	962	1,143	869,648	562,356

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	584,697	314,837
B. Education & Library Technicians	36.00%	60,586	32,624
C. Clerical	29.00%	38,368	20,660
D. School Administrators	14.00%	30,460	16,401

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.08)	347,301	187,023
16 Adjustment for Title I Revenues	0	0

17 TOTALS	6145,819	3506,354
18 E.P.S. RATES	6,798	7,127

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2006	920.0	483.0	1,403.0		
	OCTOBER 2006	901.0	485.0	1,386.0		
	APRIL 2007	901.0	482.0	1,383.0		
	OCTOBER 2007	896.0	504.0	1,400.0		
	APRIL 2008	893.0	498.0	1,391.0		
	OCTOBER 2008	913.0	464.0	1,377.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	903.0 +	1.00	X	6,798.00	= 6,145,392.00
	9-12 PUPILS	481.0 +	5.00	X	7,127.00	= 3,463,722.00
	ADULT EDUC. COURSES AT .1	0.1		X	7,127.00	= 712.70
	K-8 EQUIV. INSTR. PUPILS	0.000		X	6,798.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.625		X	7,127.00	= 4,454.38
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .0307	27.7	X .15	X	6,798.00	= 28,245.69
	9-12 DISADVANTAGED @ .0307	14.8	X .15	X	7,127.00	= 15,821.94
	K-8 LIMITED ENGLISH PROF.	4.0	X .700	X	6,798.00	= 19,034.40
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	7,127.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	903.0		X	41.00	= 37,023.00
	9-12 STUDENT ASSESSMENT	481.0		X	41.00	= 19,721.00
	K-8 TECHNOLOGY RESOURCES	903.0		X	93.00	= 83,979.00
	9-12 TECHNOLOGY RESOURCES	481.0		X	281.00	= 135,161.00
	K-2 PUPILS	266.5	X .10	X	6,798.00	= 181,166.70
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					10,134,433.81
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					9,830,400.79
30	ADJUSTED TOTAL OPERATING ALLOCATION					9,830,400.79

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2007-08	100,839.11	X	102.90%	=	103,763.44
32	SPECIAL EDUCATION - EPS ALLOCATION					2,022,412.54
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2007-08	98,913.57	X	102.90%	=	101,782.06
35	TRANSPORTATION - EPS ALLOCATION					639,896.43
36	TRANSPORTATION (BUS PURCHASES) FOR 2008-09					86,157.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					2,954,011.48
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					12,784,412.27

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	YARMOUTH				
	11/01/09	NEW MIDDLE SCHOOL	260,111.00	20,199.00	280,310.00
	05/01/10	NEW MIDDLE SCHOOL	0.00	13,371.00	13,371.00
42	TOTAL PRINCIPAL & INTEREST		260,111.00	33,570.00	293,681.00
43	APPROVED LEASES FOR 2008-09 - YARMOUTH				0.00
43A	APPROVED LEASE PURCHASES FOR 2008-09 - YARMOUTH				0.00
44	INSURED VALUE FACTOR FOR 2007-08 - YARMOUTH				0.00
47	TOTAL DEBT SERVICE ALLOCATION				293,681.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				13,078,093.27

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION				TOTAL ALLOCATION	LOCAL CONTRIBUTION	
YARMOUTH	AVG. CAL. YEAR PUPILS	OPERATING ALLOCATION	DEBT ALLOCATION	TOWN ALLOCATION		
	1,384.0 100.00%	13,078,093.27	0.00	13,078,093.27		
TOTAL	1,384.0			13,078,093.27		
YARMOUTH	2008 STATE VALUATION	MILL EXPECTATION	TOWN CONTRIBUTION	TOWN ALLOCATION		
	1,623,400,000	6.690	10,860,546.00	13,078,093.27	10,860,546.00 100.00% 6.69M	
TOTAL	1,623,400,000		10,860,546.00	13,078,093.27	10,860,546.00 100.00% 6.69M	
E. TOTALS AND ADJUSTMENTS				TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			13,078,093.27	10,860,546.00	2,217,547.27
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			13,078,093.27	10,860,546.00	2,217,547.27
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
59C	LESS AMOUNT TO BE PAID BY FEDERAL ARRA TITLE XIV STABILIZATION FUNDS					584,424.00
60	ADJUSTED STATE CONTRIBUTION					1,633,123.27
61	LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):			LOCAL SHARE % = 83.04%	STATE SHARE % = 16.96%	
62	ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):			LOCAL SHARE % = 87.51%	STATE SHARE % = 12.49%	
63	FYI: 100% E.P.S. TOTAL ALLOCATION			13,382,126.29		

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	111,620.18	154,910.85	0.00	0.00
August	111,620.18	0.00	0.00	0.00
September	111,620.18	0.00	0.00	0.00
October	111,620.18	0.00	0.00	0.00
November	111,620.18	619,643.40	280,310.00	280,310.00
December	111,620.18	154,910.86	0.00	0.00
Janurary	111,620.18	154,910.86	0.00	0.00
February	111,620.18	51,013.26	0.00	0.00
March	111,620.18	51,013.26	0.00	0.00
April	111,620.18	51,013.26	0.00	0.00
May	111,620.18	51,013.26	13,371.00	13,371.00
June	111,620.29	51,013.26	0.00	0.00
Total	1,339,442.27	1,339,442.27	293,681.00	293,681.00