

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

YARMOUTH

2008-09

491 - 288

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2007)	580	323	903	489	1,392
10 ATTENDING PUPILS (OCTOBER 2007)	579	318	897	509	1,406
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2007	579.5	320.5	900.0 (64%)	499.0 (36%)	1,399.0

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)	20.0 (16:1)	33.3 (15:1)	=	87.4 /	100.0 =		.87 X	4719,789 =		2627,978	1478,238
B. GUIDANCE	1.7 (350:1)	0.9 (350:1)	2.0 (250:1)	=	4.6 /	7.4 =		.62 X	346,974 =		137,679	77,445
C. LIBRARIANS	0.7 (800:1)	0.4 (800:1)	0.6 (800:1)	=	1.7 /	3.0 =		.57 X	170,330 =		62,136	34,952
D. HEALTH	0.7 (800:1)	0.4 (800:1)	0.6 (800:1)	=	1.7 /	1.7 =		1.00 X	84,947 =		54,366	30,581
E. EDUCATION TECHS	5.8 (100:1)	3.2 (100:1)	2.0 (250:1)	=	11.0 /	6.0 =		1.83 X	106,425 =		124,645	70,113
F. LIBRARY TECHS	1.2 (500:1)	0.6 (500:1)	1.0 (500:1)	=	2.8 /	3.6 =		.78 X	67,044 =		33,468	18,826
G. CLERICAL	2.9 (200:1)	1.6 (200:1)	2.5 (200:1)	=	7.0 /	9.0 =		.78 X	250,800 =		125,199	70,425
H. SCHOOL ADMIN.	1.9 (305:1)	1.1 (305:1)	1.6 (315:1)	=	4.6 /	5.5 =		.84 X	395,998 =		212,888	119,750

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	34	34	30,600	16,966
B. Supplies and Equipment	320	442	288,000	220,558
C. Professional Development	54	54	48,600	26,946
D. Instructional Leadership Support	22	22	19,800	10,978
E. Co- and Extra-Curricular Student	31	105	27,900	52,395
F. System Administration/Support	204	204	183,600	101,796
G. Operations & Maintenance	935	1,111	841,500	554,389

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	547,610	308,031
B. Education & Library Technicians	36.00%	56,921	32,018
C. Clerical	29.00%	36,308	20,423
D. School Administrators	14.00%	29,804	16,765

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.08)	326,368	183,562
16 Adjustment for Title I Revenues	-1,375	-773

17 TOTALS	5813,994	3444,383
18 E.P.S. RATES	6,460	6,903

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2005	921.0	493.0	1,414.0		
	OCTOBER 2005	916.0	487.0	1,403.0		
	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		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	898.5 +	10.66	X	6,460.00	= 5,873,173.60
	9-12 PUPILS	493.0 +	0.00	X	6,903.00	= 3,403,179.00
	ADULT EDUC. COURSES AT .1	0.1		X	6,903.00	= 690.30
	K-8 EQUIV. INSTR. PUPILS	0.250		X	6,460.00	= 1,615.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	6,903.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .0346	31.1	X .15	X	6,460.00	= 30,135.90
	9-12 DISADVANTAGED @ .0346	17.1	X .15	X	6,903.00	= 17,706.20
	K-8 LIMITED ENGLISH PROF.	3.0	X .700	X	6,460.00	= 13,566.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	6,903.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	898.5		X	40.00	= 35,940.00
	9-12 STUDENT ASSESSMENT	493.0		X	40.00	= 19,720.00
	K-8 TECHNOLOGY RESOURCES	898.5		X	90.00	= 80,865.00
	9-12 TECHNOLOGY RESOURCES	493.0		X	273.00	= 134,589.00
	K-2 PUPILS	261.5	X .10	X	6,460.00	= 168,929.00
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					9,780,109.00
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					9,486,705.73
30	ADJUSTED TOTAL OPERATING ALLOCATION					9,486,705.73

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2006-07	97,519.91	X	102.90%	=	100,347.99
32	SPECIAL EDUCATION - EPS ALLOCATION					1,485,148.19
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2006-07	95,237.28	X	102.90%	=	97,999.16
35	TRANSPORTATION - EPS ALLOCATION					569,221.22
36	TRANSPORTATION (BUS PURCHASES) FOR 2007-08					64,123.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					2,316,839.56
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					11,803,545.29

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	YARMOUTH				
	11/01/08	NEW MIDDLE SCHOOL	264,756.00	27,149.00	291,905.00
	05/01/09	NEW MIDDLE SCHOOL	0.00	20,199.00	20,199.00
42	TOTAL PRINCIPAL & INTEREST		264,756.00	47,348.00	312,104.00
43	APPROVED LEASES FOR 2007-08 - YARMOUTH				0.00
43A	APPROVED LEASE PURCHASES FOR 2007-08 - YARMOUTH				0.00
44	INSURED VALUE FACTOR FOR 2006-07 - YARMOUTH				0.00
47	TOTAL DEBT SERVICE ALLOCATION				312,104.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				12,115,649.29

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION	TOTAL ALLOCATION	LOCAL CONTRIBUTION	
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	AVG. CAL. YEAR PUPILS	100.00%	OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION
YARMOUTH	1,391.5		12,115,649.29		0.00		12,115,649.29
TOTAL	1,391.5						12,115,649.29

		2007 STATE VALUATION X	MILL EXPECTATION	=	TOWN CONTRIBUTION	OR	TOWN ALLOCATION	
YARMOUTH		1,495,650,000	6.790		10,155,463.50		12,115,649.29	10,155,463.50 100.00% 6.79M
TOTAL		1,495,650,000			10,155,463.50		12,115,649.29	10,155,463.50 100.00% 6.79M

E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
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49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	12,115,649.29	10,155,463.50	1,960,185.79
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	12,115,649.29	10,155,463.50	1,960,185.79
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			1,960,185.79
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 83.82% STATE SHARE % = 16.18%		
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 83.82% STATE SHARE % = 16.18%		
63 FYI: 100% E.P.S. TOTAL ALLOCATION	12,409,052.56		

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	137,340.14	167,253.14	0.00	0.00
August	137,340.14	167,253.15	0.00	0.00
September	137,340.14	167,253.15	0.00	0.00
October	137,340.14	167,253.15	0.00	0.00
November	137,340.14	167,253.15	291,905.00	291,905.00
December	137,340.14	167,253.15	0.00	0.00
Janurary	137,340.14	167,253.15	0.00	0.00
February	137,340.14	95,461.95	0.00	0.00
March	137,340.14	95,461.95	0.00	0.00
April	137,340.14	95,461.95	0.00	0.00
May	137,340.14	95,461.95	20,199.00	20,199.00
June	137,340.25	95,461.95	0.00	0.00
Total	1,648,081.79	1,648,081.79	312,104.00	312,104.00