

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

YARMOUTH

2010-11

491 - 288

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2009)	591	337	928	481	1,409
10 ATTENDING PUPILS (OCTOBER 2009)	580	339	919	476	1,395
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2009	585.5	338.0	923.5 (66%)	478.5 (34%)	1,402.0

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	34.4 (17:1)	21.1 (16:1)	31.9 (15:1)	=	87.4 /	97.2 =	=	.90 X	4938,371 =	=	2933,392	1511,142
B. GUIDANCE	1.7 (350:1)	1.0 (350:1)	1.9 (250:1)	=	4.6 /	6.9 =	=	.67 X	347,873 =	=	153,830	79,245
C. LIBRARIANS	0.7 (800:1)	0.4 (800:1)	0.6 (800:1)	=	1.7 /	2.9 =	=	.59 X	176,136 =	=	68,587	35,333
D. HEALTH	0.7 (800:1)	0.4 (800:1)	0.6 (800:1)	=	1.7 /	2.4 =	=	.71 X	126,487 =	=	59,272	30,534
E. EDUCATION TECHS	5.9 (100:1)	3.4 (100:1)	1.9 (250:1)	=	11.2 /	6.7 =	=	1.67 X	127,750 =	=	140,806	72,537
F. LIBRARY TECHS	1.2 (500:1)	0.7 (500:1)	1.0 (500:1)	=	2.9 /	4.6 =	=	.63 X	89,450 =	=	37,194	19,160
G. CLERICAL	2.9 (200:1)	1.7 (200:1)	2.4 (200:1)	=	7.0 /	9.0 =	=	.78 X	269,943 =	=	138,967	71,589
H. SCHOOL ADMIN.	1.9 (305:1)	1.1 (305:1)	1.5 (315:1)	=	4.5 /	5.5 =	=	.82 X	409,979 =	=	221,881	114,302

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	36	36	33,246	17,226
B. Supplies and Equipment	337	466	311,220	222,981
C. Professional Development	57	57	52,640	27,275
D. Instructional Leadership Support	24	24	22,164	11,484
E. Co- and Extra-Curricular Student	33	111	30,476	53,114
F. System Administration/Support	215	215	198,553	102,878
G. Operations & Maintenance	986	1,172	910,571	560,802

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	610,865	314,688
B. Education & Library Technicians	36.00%	64,080	33,011
C. Clerical	29.00%	40,300	20,761
D. School Administrators	14.00%	31,063	16,002

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.08)	362,678	186,842
16 Adjustment for Title I Revenues	-12,171	-6,270

17 TOTALS	6409,614	3494,636
18 E.P.S. RATES	6,941	7,303

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491 - 288

A. OPERATING COST ALLOCATIONS

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19  SUBSIDIZABLE PUPILS          K-8          9-12          TOTAL

      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
      APRIL 2009           927.0          468.0          1,395.0
      OCTOBER 2009         917.0          467.0          1,384.0

21  BASIC COUNTS                AVG. CAL.    DECLINING X    SAU
      YEAR PUPILS    ENROLL. ADJ X    EPS RATES
      K-8 PUPILS          922.0 +      0.00 X          6,941.00    =      6,399,602.00
      9-12 PUPILS         467.5 +     13.00 X          7,303.00    =      3,509,091.50
      ADULT EDUC. COURSES AT .1          0.2          X          7,303.00    =      1,460.60
      K-8 EQUIV. INSTR. PUPILS          0.000        X          6,941.00    =      0.00
      9-12 EQUIV. INSTR. PUPILS          0.250         X          7,303.00    =      1,825.75

WEIGHTED COUNTS                PUPILS      WEIGHTS X
      K-8 DISADVANTAGED @ .0971          89.5 X .15 X          6,941.00    =      93,182.93
      9-12 DISADVANTAGED @ .0971          45.4 X .15 X          7,303.00    =      49,733.43
      K-8 LIMITED ENGLISH PROF.           4.0 X .700 X          6,941.00    =      19,434.80
      9-12 LIMITED ENGLISH PROF.           1.0 X .700 X          7,303.00    =      5,112.10

TARGETED FUNDS                PUPILS      WEIGHTS X
      K-8 STUDENT ASSESSMENT          922.0          X          42.00    =      38,724.00
      9-12 STUDENT ASSESSMENT          467.5          X          42.00    =      19,635.00
      K-8 TECHNOLOGY RESOURCES          922.0          X          95.00    =      87,590.00
      9-12 TECHNOLOGY RESOURCES          467.5          X          288.00    =      134,640.00
      K-2 PUPILS                    279.0 X .10 X          6,941.00    =      193,653.90

ISOLATED SMALL SCHOOL ADJUSTMENT
      K-8 SMALL SCHOOL ADJUSTMENT          =      0.00
      9-12 SMALL SCHOOL ADJUSTMENT          =      0.00

OPERATING ALLOCATION          10,553,686.01
OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %    10,237,075.42

30  ADJUSTED TOTAL OPERATING ALLOCATION          10,237,075.42

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2008-09	93,864.00	X	102.50%	=	96,210.60
32	SPECIAL EDUCATION - EPS ALLOCATION					2,094,693.39
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2008-09	92,611.70	X	102.50%	=	94,926.99
35	TRANSPORTATION - EPS ALLOCATION					631,970.37
36	TRANSPORTATION (BUS PURCHASES) FOR 2009-10					73,218.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					2,991,019.35
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					13,228,094.77

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	YARMOUTH				
	11/01/10	NEW MIDDLE SCHOOL	257,014.00	13,371.00	270,385.00
	05/01/11	NEW MIDDLE SCHOOL	0.00	6,625.00	6,625.00
42	TOTAL PRINCIPAL & INTEREST		257,014.00	19,996.00	277,010.00
43	APPROVED LEASES FOR 2009-10 - YARMOUTH				0.00
43A	APPROVED LEASE PURCHASES FOR 2009-10 - YARMOUTH				0.00
44	INSURED VALUE FACTOR FOR 2008-09 - YARMOUTH				0.00
47	TOTAL DEBT SERVICE ALLOCATION				277,010.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				13,505,104.77

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION	TOTAL ALLOCATION	LOCAL CONTRIBUTION	
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	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION
YARMOUTH	1,389.5	100.00%	13,505,104.77		0.00		13,505,104.77
TOTAL	1,389.5						13,505,104.77

		2009 STATE VALUATION X	MILL EXPECTATION	=	TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
YARMOUTH		1,670,600,000	6.900		11,527,140.00		13,505,104.77	11,527,140.00	100.00%	6.90M
TOTAL		1,670,600,000			11,527,140.00		13,505,104.77	11,527,140.00	100.00%	6.90M

E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
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49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	13,505,104.77	11,527,140.00	1,977,964.77
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	13,505,104.77	11,527,140.00	1,977,964.77
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			845,323.60
60 ADJUSTED STATE CONTRIBUTION			1,132,641.17
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 85.35%	STATE SHARE % = 14.65%	
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 91.61%	STATE SHARE % = 8.39%	
63 FYI: 100% E.P.S. TOTAL ALLOCATION	13,821,715.36		

S T A T E O F M A I N E
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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	71,302.59	71,302.59	0.00	0.00
August	71,302.59	71,302.59	0.00	0.00
September	71,302.59	71,302.59	0.00	0.00
October	71,302.59	71,302.60	0.00	0.00
November	71,302.59	71,302.60	270,385.00	270,385.00
December	71,302.59	71,302.60	0.00	0.00
Janurary	71,302.59	71,302.60	0.00	0.00
February	71,302.59	71,302.60	0.00	0.00
March	71,302.59	71,302.60	0.00	0.00
April	71,302.59	71,302.60	0.00	0.00
May	71,302.59	71,302.60	6,625.00	6,625.00
June	71,302.68	71,302.60	0.00	0.00
Total	855,631.17	855,631.17	277,010.00	277,010.00