

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

YARMOUTH

2012-13

491 - 288

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2011)	584	339	923	470	1,393
10 ATTENDING PUPILS (OCTOBER 2011)	620	332	952	460	1,412
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2011	602.0	335.5	937.5 (67%)	465.0 (33%)	1,402.5

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	35.4 (17:1)	21.0 (16:1)	31.0 (15:1)	=	87.4 /	98.4 =	=	.89 X	5217,646 =	=	3111,282	1532,423
B. GUIDANCE	1.7 (350:1)	1.0 (350:1)	1.9 (250:1)	=	4.6 /	7.1 =	=	.65 X	374,335 =	=	163,023	80,295
C. LIBRARIANS	0.8 (800:1)	0.4 (800:1)	0.6 (800:1)	=	1.8 /	3.0 =	=	.60 X	188,410 =	=	75,741	37,305
D. HEALTH	0.8 (800:1)	0.4 (800:1)	0.6 (800:1)	=	1.8 /	2.0 =	=	.90 X	108,272 =	=	65,288	32,157
E. EDUCATION TECHS	6.0 (100:1)	3.4 (100:1)	1.9 (250:1)	=	11.3 /	5.5 =	=	2.05 X	109,486 =	=	150,379	74,067
F. LIBRARY TECHS	1.2 (500:1)	0.7 (500:1)	0.9 (500:1)	=	2.8 /	4.7 =	=	.60 X	94,251 =	=	37,889	18,662
G. CLERICAL	3.0 (200:1)	1.7 (200:1)	2.3 (200:1)	=	7.0 /	8.8 =	=	.80 X	264,224 =	=	141,624	69,755
H. SCHOOL ADMIN.	2.0 (305:1)	1.1 (305:1)	1.5 (315:1)	=	4.6 /	5.5 =	=	.84 X	421,125 =	=	237,009	116,736

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	37	37	34,688	17,205
B. Supplies and Equipment	346	478	324,375	222,270
C. Professional Development	59	59	55,313	27,435
D. Instructional Leadership Support	24	24	22,500	11,160
E. Co- and Extra-Curricular Student	34	114	31,875	53,010
F. System Administration/Support	220	220	206,250	102,300
G. Operations & Maintenance	1,013	1,204	949,688	559,860

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	648,913	319,614
B. Education & Library Technicians	36.00%	67,776	33,382
C. Clerical	29.00%	41,071	20,229
D. School Administrators	14.00%	33,181	16,343

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.08)	321,353	158,288
16 Adjustment for Title I Revenues	-20,636	-10,164

17 TOTALS	6698,581	3492,331
18 E.P.S. RATES	7,145	7,510

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2009	927.0	468.0	1,395.0		
	OCTOBER 2009	917.0	467.0	1,384.0		
	APRIL 2010	915.0	471.0	1,386.0		
	OCTOBER 2010	914.0	470.0	1,384.0		
	APRIL 2011	918.0	460.0	1,378.0		
	OCTOBER 2011	946.0	453.0	1,399.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	932.0 +	0.00	X	7,145.00	= 6,659,140.00
	9-12 PUPILS	456.5 +	8.33	X	7,510.00	= 3,490,873.30
	ADULT EDUC. COURSES AT .1	0.0		X	7,510.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	7,145.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	7,510.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .0941	87.7	X .15	X	7,145.00	= 93,992.48
	9-12 DISADVANTAGED @ .0941	43.0	X .15	X	7,510.00	= 48,439.50
	K-8 LIMITED ENGLISH PROF.	17.0	X .500	X	7,145.00	= 60,732.50
	9-12 LIMITED ENGLISH PROF.	3.0	X .500	X	7,510.00	= 11,265.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	932.0		X	43.00	= 40,076.00
	9-12 STUDENT ASSESSMENT	456.5		X	43.00	= 19,629.50
	K-8 TECHNOLOGY RESOURCES	932.0		X	98.00	= 91,336.00
	9-12 TECHNOLOGY RESOURCES	456.5		X	296.00	= 135,124.00
	K-2 PUPILS	292.0	X .10	X	7,145.00	= 208,634.00
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					10,859,242.28
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					10,533,465.01
30	ADJUSTED TOTAL OPERATING ALLOCATION					10,533,465.01

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2010-11	99,636.05	X	101.10%	=	100,732.05
32	SPECIAL EDUCATION - EPS ALLOCATION					2,090,185.09
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2010-11	79,140.15	X	101.10%	=	80,010.69
35	TRANSPORTATION - EPS ALLOCATION					664,220.59
36	TRANSPORTATION (BUS PURCHASES) FOR 2011-12					77,110.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					3,012,258.42
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					13,545,723.43

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
42	TOTAL PRINCIPAL & INTEREST		0.00	0.00	0.00
43	APPROVED LEASES FOR 2011-12 - YARMOUTH				0.00
43A	APPROVED LEASE PURCHASES FOR 2011-12 - YARMOUTH				0.00
44	INSURED VALUE FACTOR FOR 2010-11 - YARMOUTH				0.00
47	TOTAL DEBT SERVICE ALLOCATION				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				13,545,723.43

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491 - 288

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	1,388.5		13,545,723.43		0.00		13,545,723.43
TOTAL	1,388.5						13,545,723.43

	2011 STATE VALUATION	MILL EXPECTATION	X	=	TOWN CONTRIBUTION	OR	TOWN ALLOCATION		
YARMOUTH	1,567,950,000	7.800			12,230,010.00		13,545,723.43	12,230,010.00	100.00% 7.80M
TOTAL	1,567,950,000				12,230,010.00		13,545,723.43	12,230,010.00	100.00% 7.80M

E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
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49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	13,545,723.43	12,230,010.00	1,315,713.43
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	13,545,723.43	12,230,010.00	1,315,713.43
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
59D BUS REFURBISHING ADJUSTMENT			0.00
59E LESS MAINECARE SEED - PRIVATE			220.99
59E LESS MAINECARE SEED - PUBLIC			0.00
60 ADJUSTED STATE CONTRIBUTION			1,315,492.44
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 90.29%	STATE SHARE % = 9.71%	
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 90.29%	STATE SHARE % = 9.71%	
63 FYI: 100% E.P.S. TOTAL ALLOCATION	13,871,500.70		