

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

YARMOUTH

2006-07

491 - 288

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2005	587.0	332.0	919.0 (65%)	495.5 (35%)	1,414.5

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	34.5 (17:1)	20.8 (16:1)	33.0 (15:1)	=	88.3 /	101.8 =	.87 X	4534,693 =	2564,369	1380,814
B. GUIDANCE	1.7 (350:1)	0.9 (350:1)	2.0 (250:1)	=	4.6 /	7.0 =	.66 X	317,111 =	136,040	73,253
C. LIBRARIANS	0.7 (800:1)	0.4 (800:1)	0.6 (800:1)	=	1.7 /	3.0 =	.57 X	161,168 =	59,713	32,153
D. HEALTH	0.7 (800:1)	0.4 (800:1)	0.6 (800:1)	=	1.7 /	2.4 =	.71 X	110,318 =	50,912	27,414
E. EDUCATION TECHS	5.9 (100:1)	3.3 (100:1)	2.0 (250:1)	=	11.2 /	15.0 =	.75 X	272,485 =	132,837	71,527
F. LIBRARY TECHS	1.2 (500:1)	0.7 (500:1)	1.0 (500:1)	=	2.9 /	1.5 =	1.93 X	26,916 =	33,766	18,182
G. CLERICAL	2.9 (200:1)	1.7 (200:1)	2.5 (200:1)	=	7.1 /	8.0 =	.89 X	203,384 =	117,658	63,354
H. SCHOOL ADMIN.	1.9 (305:1)	1.1 (305:1)	1.6 (315:1)	=	4.6 /	6.0 =	.77 X	392,574 =	196,483	105,799

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	32	32	29,408	15,856
B. Supplies and Equipment	302	418	277,538	207,119
C. Professional Development	51	51	46,869	25,271
D. Instructional Leadership Support	20	20	18,380	9,910
E. Co- and Extra-Curricular Student	29	99	26,651	49,055
F. System Administration/Support	349	346	320,731	171,443
G. Operations & Maintenance	929	1,104	853,751	547,032

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	534,096	287,590
B. Education & Library Technicians	36.00%	59,977	32,295
C. Clerical	29.00%	34,121	18,373
D. School Administrators	14.00%	27,508	14,812

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.08)	318,151	171,313
16 Adjustment for Title I Revenues	-11,581	-6,236

17 TOTALS	5827,377	3316,329
18 E.P.S. RATES	6,341	6,693

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A. OPERATING COST ALLOCATIONS

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19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2003	969.0	483.0	1,452.0		
	OCTOBER 2003	951.0	481.0	1,432.0		
	APRIL 2004	960.0	481.0	1,441.0		
	OCTOBER 2004	914.0	490.0	1,404.0		
	APRIL 2005	921.0	493.0	1,414.0		
	OCTOBER 2005	916.0	487.0	1,403.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	918.5 +	20.00	X	6,341.00	= 5,951,028.50
	9-12 PUPILS	490.0 +	0.00	X	6,693.00	= 3,279,570.00
	ADULT EDUC. COURSES AT .1	0.2		X	6,693.00	= 1,338.60
	K-8 EQUIV. INSTR. PUPILS	0.000		X	6,341.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.750		X	6,693.00	= 5,019.75
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .0491	45.1	X .15	X	6,341.00	= 42,896.87
	9-12 DISADVANTAGED @ .0491	24.1	X .15	X	6,693.00	= 24,195.20
	K-8 LIMITED ENGLISH PROF.	0.0	X .500	X	6,341.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	1.0	X .500	X	6,693.00	= 3,346.50
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	918.5		X	79.00	= 72,561.50
	9-12 STUDENT ASSESSMENT	490.0		X	79.00	= 38,710.00
	K-8 TECHNOLOGY RESOURCES	918.5		X	85.00	= 78,072.50
	9-12 TECHNOLOGY RESOURCES	490.0		X	258.00	= 126,420.00
	K-2 PUPILS	275.0	X .10	X	6,341.00	= 174,377.50
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					9,797,536.92
	OPERATING ALLOCATION WITH EPS TRANSITION AT 90.00 %					8,817,783.22
30	ADJUSTED TOTAL OPERATING ALLOCATION					8,817,783.22

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2004-05	91,349.00	X	102.40%	=	93,541.38
32	SPECIAL EDUCATION - EPS ALLOCATION					1,600,109.91
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2004-05	93,898.00	X	102.40%	=	96,151.55
35	TRANSPORTATION - EPS ALLOCATION					565,883.10
36	TRANSPORTATION (BUS PURCHASES) FOR 2005-06					37,934.50
39	TOTAL OTHER SUBSIDIZABLE COSTS					2,393,620.44
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					11,211,403.66

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	11/01/06	NEW MIDDLE SCHOOL	272,497.00	40,184.00	312,681.00
	05/01/07	NEW MIDDLE SCHOOL	0.00	33,645.00	33,645.00
42	TOTAL PRINCIPAL & INTEREST		272,497.00	73,829.00	346,326.00
43	APPROVED LEASES FOR 2005-06				0.00
43A	APPROVED LEASE PURCHASES FOR 2005-06				16,000.00
44	INSURED VALUE FACTOR FOR 2004-05				0.00
47	TOTAL DEBT SERVICE ALLOCATION				362,326.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				11,573,729.66

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL. YEAR PUPILS	2005 STATE VALUATION	MILL EXPECTATION	LOCAL CONTRIBUTION	TOTAL ALLOCATION OR	LOCAL CONTRIBUTION	
YARMOUTH	1,408.5	100.00%	1,258,500,000	7.60	9,564,600.00	11,573,729.66	9,564,600.00 100.00%
TOTAL	1,408.5		1,258,500,000		9,564,600.00	11,573,729.66	9,564,600.00 100.00%

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION

49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	11,573,729.66	9,564,600.00	2,009,129.66
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	11,573,729.66	9,564,600.00	2,009,129.66
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
57 LESS ADJUSTMENT FOR LAPTOP AGREEMENT			0.00
58E TRANSITION ADJUSTMENTS PER CHAPTER 519 PART AAAA-11 (TIER 2) AND AAAA-22 & 23			0.00
58F EPS TRANSITION ADJUSTMENT PER 20-A MRSa SECTION 15686 AND SUB-SEC. 2 TIER 1			0.00
59A MINIMUM TEACHER SALARY ADJUSTMENT			0.00
60 A D J U S T E D S T A T E C O N T R I B U T I O N			2,009,129.66
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 82.64% STATE SHARE % = 17.36%			
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 82.64% STATE SHARE % = 17.36%			
63 FYI: 100% E.P.S. TOTAL ALLOCATION	12,553,483.36		