

S T A T E O F M A I N E
D E P A R T M E N T O F E D U C A T I O N
A U G U S T A 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

YARMOUTH

2007-08

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1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2006)	598	322	920	491	1,411
10 ATTENDING PUPILS (OCTOBER 2006)	579	324	903	492	1,395
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2006	588.5	323.0	911.5 (65%)	491.5 (35%)	1,403.0

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	34.6 (17:1)	20.2 (16:1)	32.8 (15:1)	=	87.6	/	96.8	=	.90 X	4516,578	=	2642,198	1422,722
B. GUIDANCE	1.7 (350:1)	0.9 (350:1)	2.0 (250:1)	=	4.6	/	7.2	=	.64 X	319,638	=	132,969	71,599
C. LIBRARIANS	0.7 (800:1)	0.4 (800:1)	0.6 (800:1)	=	1.7	/	2.9	=	.59 X	160,304	=	61,476	33,103
D. HEALTH	0.7 (800:1)	0.4 (800:1)	0.6 (800:1)	=	1.7	/	2.4	=	.71 X	108,582	=	50,110	26,983
E. EDUCATION TECHS	5.9 (100:1)	3.2 (100:1)	2.0 (250:1)	=	11.1	/	8.7	=	1.28 X	150,074	=	124,862	67,233
F. LIBRARY TECHS	1.2 (500:1)	0.6 (500:1)	1.0 (500:1)	=	2.8	/	3.6	=	.78 X	64,440	=	32,671	17,592
G. CLERICAL	2.9 (200:1)	1.6 (200:1)	2.5 (200:1)	=	7.0	/	9.0	=	.78 X	244,868	=	124,148	66,849
H. SCHOOL ADMIN.	1.9 (305:1)	1.1 (305:1)	1.6 (315:1)	=	4.6	/	5.5	=	.84 X	376,338	=	205,481	110,643

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	33	33	30,080	16,220
B. Supplies and Equipment	311	430	283,477	211,345
C. Professional Development	52	52	47,398	25,558
D. Instructional Leadership Support	21	21	19,142	10,322
E. Co- and Extra-Curricular Student	30	102	27,345	50,133
F. System Administration/Support	359	356	327,229	174,974
G. Operations & Maintenance	956	1,136	871,394	558,344

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	548,483	295,337
B. Education & Library Technicians	36.00%	56,712	30,537
C. Clerical	29.00%	36,003	19,386
D. School Administrators	14.00%	28,767	15,490

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.08)	325,916	175,495
16 Adjustment for Title I Revenues	-9,785	-5,268

17 TOTALS	5966,076	3394,596
18 E.P.S. RATES	6,545	6,907

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A. OPERATING COST ALLOCATIONS

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19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	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		
	APRIL 2006	920.0	483.0	1,403.0		
	OCTOBER 2006	901.0	485.0	1,386.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	910.5 +	11.50	X	6,545.00	= 6,034,490.00
	9-12 PUPILS	484.0 +	2.50	X	6,907.00	= 3,360,255.50
	ADULT EDUC. COURSES AT .1	0.3		X	6,907.00	= 2,072.10
	K-8 EQUIV. INSTR. PUPILS	0.000		X	6,545.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.375		X	6,907.00	= 2,590.13
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .0455	41.4	X .15	X	6,545.00	= 40,644.45
	9-12 DISADVANTAGED @ .0455	22.0	X .15	X	6,907.00	= 22,793.10
	K-8 LIMITED ENGLISH PROF.	3.0	X .500	X	6,545.00	= 9,817.50
	9-12 LIMITED ENGLISH PROF.	0.0	X .500	X	6,907.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	910.5		X	40.00	= 36,420.00
	9-12 STUDENT ASSESSMENT	484.0		X	40.00	= 19,360.00
	K-8 TECHNOLOGY RESOURCES	910.5		X	87.00	= 79,213.50
	9-12 TECHNOLOGY RESOURCES	484.0		X	265.00	= 128,260.00
	K-2 PUPILS	268.0	X .10	X	6,545.00	= 175,406.00
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					9,911,322.28
	OPERATING ALLOCATION WITH EPS TRANSITION AT 95.00 %					9,415,756.16
30	ADJUSTED TOTAL OPERATING ALLOCATION					9,415,756.16

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2005-06	91,265.00	X	102.90%	=	93,911.69
32	SPECIAL EDUCATION - EPS ALLOCATION					1,710,601.62
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2005-06	79,824.35	X	102.90%	=	82,139.26
35	TRANSPORTATION - EPS ALLOCATION					605,716.64
36	TRANSPORTATION (BUS PURCHASES) FOR 2006-07					97,100.50
39	TOTAL OTHER SUBSIDIZABLE COSTS					2,589,469.70
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					12,005,225.86

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST		
	11/01/07	NEW MIDDLE SCHOOL	267,852.00	33,645.00		301,497.00
	05/01/08	NEW MIDDLE SCHOOL	0.00	27,149.00		27,149.00
42	TOTAL PRINCIPAL & INTEREST		267,852.00	60,794.00		328,646.00
43	APPROVED LEASES FOR 2006-07					0.00
43A	APPROVED LEASE PURCHASES FOR 2006-07					0.00
44	INSURED VALUE FACTOR FOR 2005-06					0.00
47	TOTAL DEBT SERVICE ALLOCATION					328,646.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)					12,333,871.86

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

						TOTAL ALLOCATION	LOCAL CONTRIBUTION		
	AVG. CAL. YEAR PUPILS	2006 STATE VALUATION	MILL EXPECTATION	LOCAL CONTRIBUTION	TOTAL ALLOCATION				
YARMOUTH	1,394.5	100.00% 1,379,950,000	7.44	10,266,828.00	12,333,871.86		10,266,828.00	100.00%	7.44M
TOTAL	1,394.5	1,379,950,000		10,266,828.00	12,333,871.86		10,266,828.00	100.00%	7.44M

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	12,333,871.86	10,266,828.00	2,067,043.86
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	12,333,871.86	10,266,828.00	2,067,043.86
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
58F EPS TRANSITION ADJUSTMENT PER 20-A MRSA SECTION 15686			0.00
58G LIMITATION OF INCREASES ADJUSTMENT - 15%			0.00
59A MINIMUM TEACHER SALARY ADJUSTMENT			0.00
59B REGIONALIZATION AND EFFICIENCY ASSISTANCE			0.00
60 ADJUSTED STATE CONTRIBUTION			2,067,043.86
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):		LOCAL SHARE % = 83.24%	STATE SHARE % = 16.76%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):		LOCAL SHARE % = 83.24%	STATE SHARE % = 16.76%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	12,829,437.98		