

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

YARMOUTH

2011-12

491 - 288

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2010)	578	340	918	478	1,396
10 ATTENDING PUPILS (OCTOBER 2010)	580	340	920	481	1,401
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2010	579.0	340.0	919.0 (66%)	479.5 (34%)	1,398.5

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	34.1 (17:1)	21.3 (16:1)	32.0 (15:1)	=	87.4 /	98.0 =	=	.89 X	5110,931 =	=	3002,161	1546,568
B. GUIDANCE	1.7 (350:1)	1.0 (350:1)	1.9 (250:1)	=	4.6 /	6.9 =	=	.67 X	355,585 =	=	157,240	81,002
C. LIBRARIANS	0.7 (800:1)	0.4 (800:1)	0.6 (800:1)	=	1.7 /	3.0 =	=	.57 X	185,722 =	=	69,869	35,993
D. HEALTH	0.7 (800:1)	0.4 (800:1)	0.6 (800:1)	=	1.7 /	1.8 =	=	.94 X	96,383 =	=	59,796	30,804
E. EDUCATION TECHS	5.8 (100:1)	3.4 (100:1)	1.9 (250:1)	=	11.1 /	6.7 =	=	1.66 X	128,898 =	=	141,221	72,750
F. LIBRARY TECHS	1.2 (500:1)	0.7 (500:1)	1.0 (500:1)	=	2.9 /	3.6 =	=	.81 X	72,290 =	=	38,646	19,909
G. CLERICAL	2.9 (200:1)	1.7 (200:1)	2.4 (200:1)	=	7.0 /	8.8 =	=	.80 X	265,853 =	=	140,370	72,312
H. SCHOOL ADMIN.	1.9 (305:1)	1.1 (305:1)	1.5 (315:1)	=	4.5 /	5.5 =	=	.82 X	416,542 =	=	225,432	116,132

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	37	37	34,003	17,742
B. Supplies and Equipment	342	473	314,298	226,804
C. Professional Development	58	58	53,302	27,811
D. Instructional Leadership Support	24	24	22,056	11,508
E. Co- and Extra-Curricular Student	34	113	31,246	54,184
F. System Administration/Support	218	218	200,342	104,531
G. Operations & Maintenance	1,002	1,191	920,838	571,085

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	624,923	321,930
B. Education & Library Technicians	36.00%	64,752	33,357
C. Clerical	29.00%	40,707	20,970
D. School Administrators	14.00%	31,560	16,258

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.08)	370,454	190,858
16 Adjustment for Title I Revenues	-13,671	-7,042

17 TOTALS	6529,545	3565,465
18 E.P.S. RATES	7,105	7,436

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

YARMOUTH

2011-12

491 - 288

=====

A. OPERATING COST ALLOCATIONS

```
-----
```

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	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		
	APRIL 2010	915.0	471.0	1,386.0		
	OCTOBER 2010	914.0	470.0	1,384.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	914.5 +	0.00	X	7,105.00	= 6,497,522.50
	9-12 PUPILS	470.5 +	2.50	X	7,436.00	= 3,517,228.00
	ADULT EDUC. COURSES AT .1	0.0		X	7,436.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	7,105.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.125		X	7,436.00	= 929.50
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .1039	95.0	X .15	X	7,105.00	= 101,246.25
	9-12 DISADVANTAGED @ .1039	48.9	X .15	X	7,436.00	= 54,543.06
	K-8 LIMITED ENGLISH PROF.	13.0	X .500	X	7,105.00	= 46,182.50
	9-12 LIMITED ENGLISH PROF.	3.0	X .500	X	7,436.00	= 11,154.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	914.5		X	43.00	= 39,323.50
	9-12 STUDENT ASSESSMENT	470.5		X	43.00	= 20,231.50
	K-8 TECHNOLOGY RESOURCES	914.5		X	97.00	= 88,706.50
	9-12 TECHNOLOGY RESOURCES	470.5		X	293.00	= 137,856.50
	K-2 PUPILS	277.5	X .10	X	7,105.00	= 197,163.75
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					10,712,087.56
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					10,390,724.93
30	ADJUSTED TOTAL OPERATING ALLOCATION					10,390,724.93

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

YARMOUTH

2011-12

491 - 288

=====

B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2009-10	98,386.00	X	101.60%	=	99,960.18
32	SPECIAL EDUCATION - EPS ALLOCATION					2,114,555.26
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2009-10	94,916.97	X	101.60%	=	96,435.64
35	TRANSPORTATION - EPS ALLOCATION					652,733.34
36	TRANSPORTATION (BUS PURCHASES) FOR 2010-11					73,400.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					3,037,084.42
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					13,427,809.35

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE NAME OF PROJECT	PRINCIPAL	INTEREST	
	YARMOUTH			
	11/01/11 NEW MIDDLE SCHOOL	252,370.00	6,625.00	258,995.00
42	TOTAL PRINCIPAL & INTEREST	252,370.00	6,625.00	258,995.00
43	APPROVED LEASES FOR 2010-11 - YARMOUTH			0.00
43A	APPROVED LEASE PURCHASES FOR 2010-11 - YARMOUTH			0.00
44	INSURED VALUE FACTOR FOR 2009-10 - YARMOUTH			0.00
47	TOTAL DEBT SERVICE ALLOCATION			258,995.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)			13,686,804.35

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

YARMOUTH

2011-12

491 - 288

	TOTAL ALLOCATION	LOCAL CONTRIBUTION	
D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION			

	AVG. CAL. YEAR PUPILS	OPERATING ALLOCATION	
YARMOUTH	1,385.0 100.00%	13,686,804.35	+
			DEBT ALLOCATION
			=
			TOWN ALLOCATION
YARMOUTH			13,686,804.35
TOTAL	1,385.0		13,686,804.35
	2010 STATE VALUATION X	MILL EXPECTATION	
YARMOUTH	1,634,600,000	7.470	=
			TOWN CONTRIBUTION
			OR
			TOWN ALLOCATION
YARMOUTH			13,686,804.35
TOTAL	1,634,600,000	12,210,462.00	13,686,804.35
			12,210,462.00 100.00% 7.47M
			12,210,462.00 100.00% 7.47M
E. TOTALS AND ADJUSTMENTS			

		TOTAL ALLOCATION	
49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	13,686,804.35	12,210,462.00 1,476,342.35
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	13,686,804.35	12,210,462.00 1,476,342.35
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
59E	LESS MAINECARE SEED		53.84
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		1,476,288.51
61	LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 89.21% STATE SHARE % = 10.79%		
62	ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 89.21% STATE SHARE % = 10.79%		
63	FYI: 100% E.P.S. TOTAL ALLOCATION	14,008,166.98	

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

2011-12

491 - 288

SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	101,441.12	108,057.52	0.00	0.00
August	101,441.12	108,057.53	0.00	0.00
September	101,441.12	108,057.53	0.00	0.00
October	101,441.12	108,057.53	0.00	0.00
November	101,441.12	98,139.65	258,995.00	258,995.00
December	101,441.12	98,139.65	0.00	0.00
Janurary	101,441.12	98,139.65	0.00	0.00
February	101,441.12	98,139.65	0.00	0.00
March	101,441.12	98,139.66	0.00	0.00
April	101,441.12	98,139.66	0.00	0.00
May	101,441.12	98,139.66	0.00	0.00
June	101,441.19	98,085.82	0.00	0.00
Total	1,217,293.51	1,217,293.51	258,995.00	258,995.00