

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

YARMOUTH

2005-06

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 2004	580.5	357.5	938.0 (66%)	490.5 (34%)	1,428.5

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)	22.3 (16:1)	32.7 (15:1)	=	89.1 /	101.2 =	.88 X	4356,267 =	2530,120	1303,395
B. GUIDANCE	1.7 (350:1)	1.0 (350:1)	2.0 (250:1)	=	4.7 /	7.0 =	.67 X	292,978 =	129,555	66,740
C. LIBRARIANS	0.7 (800:1)	0.4 (800:1)	0.6 (800:1)	=	1.7 /	3.0 =	.57 X	152,497 =	57,369	29,554
D. HEALTH	0.7 (800:1)	0.4 (800:1)	0.6 (800:1)	=	1.7 /	2.4 =	.71 X	103,124 =	48,324	24,894
E. EDUCATION TECHS	5.8 (100:1)	3.6 (100:1)	2.0 (250:1)	=	11.4 /	8.7 =	1.31 X	143,384 =	123,970	63,863
F. LIBRARY TECHS	1.2 (500:1)	0.7 (500:1)	1.0 (500:1)	=	2.9 /	1.6 =	1.81 X	26,895 =	32,129	16,551
G. CLERICAL	2.9 (200:1)	1.8 (200:1)	2.5 (200:1)	=	7.2 /	8.0 =	.90 X	191,214 =	113,581	58,512
H. SCHOOL ADMIN.	1.9 (305:1)	1.2 (305:1)	1.6 (315:1)	=	4.7 /	5.5 =	.85 X	343,965 =	192,964	99,406

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	31	31	29,078	15,206
B. Supplies and Equipment	295	408	276,710	200,124
C. Professional Development	50	50	46,900	24,525
D. Instructional Leadership Support	20	20	18,760	9,810
E. Co- and Extra-Curricular Student	28	97	26,264	47,579
F. System Administration/Support	341	338	319,858	165,789
G. Operations & Maintenance	907	1,078	850,766	528,759

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	525,420	270,671
B. Education & Library Technicians	36.00%	56,196	28,949
C. Clerical	29.00%	32,938	16,968
D. School Administrators	14.00%	27,015	13,917

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.08)	311,892	160,690
16 Adjustment for Title I Revenues	-13,706	-7,061

17 TOTALS	5736,102	3138,840
18 E.P.S. RATES	6,115	6,399

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A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2002	1,023.0	476.0	1,499.0		
	OCTOBER 2002	963.0	493.0	1,456.0		
	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		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	937.0 +	26.33	X	6,115.00	= 5,890,762.95
	9-12 PUPILS	485.5 +	0.00	X	6,399.00	= 3,106,714.50
	ADULT EDUC. COURSES AT .1	0.1		X	6,399.00	= 639.90
	K-8 EQUIV. INSTR. PUPILS	0.000		X	6,115.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.500		X	6,399.00	= 3,199.50
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .0377	35.3	X .15	X	6,115.00	= 32,378.93
	9-12 DISADVANTAGED @ .0377	18.3	X .15	X	6,399.00	= 17,565.26
	K-8 LIMITED ENGLISH PROF.	1.0	X .500	X	6,115.00	= 3,057.50
	9-12 LIMITED ENGLISH PROF.	1.0	X .500	X	6,399.00	= 3,199.50
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	937.0		X	100.00	= 93,700.00
	9-12 STUDENT ASSESSMENT	485.5		X	100.00	= 48,550.00
	K-8 TECHNOLOGY RESOURCES	937.0		X	83.00	= 77,771.00
	9-12 TECHNOLOGY RESOURCES	485.5		X	252.00	= 122,346.00
	K-2 PUPILS	275.0	X .10	X	6,115.00	= 168,162.50
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					9,568,047.54
	OPERATING ALLOCATION WITH EPS TRANSITION AT 84.00 %					8,037,159.93
30	ADJUSTED TOTAL OPERATING ALLOCATION					8,037,159.93

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2003-04	76,462.00	X	101.80%	=	77,838.32
32	SPECIAL EDUCATION - EPS ALLOCATION					1,688,787.39
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2003-04	91,926.57	X	101.80%	=	93,581.25
35	TRANSPORTATION - EPS ALLOCATION					515,874.41
36	TRANSPORTATION (BUS PURCHASES) FOR 2004-05					73,100.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					2,449,181.36
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					10,486,341.29

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE NAME OF PROJECT	PRINCIPAL	INTEREST		
	11/01/05 NEW MIDDLE SCHOOL	277,142.00	46,697.00		323,839.00
	05/01/06 NEW MIDDLE SCHOOL	0.00	40,184.00		40,184.00
42	TOTAL PRINCIPAL & INTEREST	277,142.00	86,881.00		364,023.00
43	APPROVED LEASES FOR 2004-05				0.00
43A	APPROVED LEASE PURCHASES FOR 2004-05				16,000.00
44	INSURED VALUE FACTOR FOR 2003-04				0.00
47	TOTAL DEBT SERVICE ALLOCATION				380,023.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				10,866,364.29

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION	TOTAL ALLOCATION	LOCAL CONTRIBUTION
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	AVG. CAL. YEAR PUPILS	2004 STATE VALUATION X	MILL EXPECTATION =	LOCAL CONTRIBUTION	OR TOTAL ALLOCATION				
YARMOUTH	1,422.5	100.00%	1,141,000,000	8.26	9,424,660.00	10,866,364.29	9,424,660.00	100.00%	8.26M
TOTAL	1,422.5		1,141,000,000		9,424,660.00	10,866,364.29	9,424,660.00	100.00%	8.26M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	10,866,364.29	9,424,660.00	1,441,704.29
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	10,866,364.29	9,424,660.00	1,441,704.29
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
58A TRANSITION ADJUSTMENT			0.00
58B TRANSITION ADJUSTMENT (ENROLLMENT LESS 1,000)			0.00
58C TRANSITION ADJUSTMENT (ENROLLMENT 1,000 OR MORE)			0.00
58D TRANSITION ADJUSTMENT (SMALL ADMINISTRATIVE UNIT)			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			1,441,704.29
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):		LOCAL SHARE % = 86.73%	STATE SHARE % = 13.27%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):		LOCAL SHARE % = 86.73%	STATE SHARE % = 13.27%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	12,397,251.90		