

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

SCARBOROUGH

2008-09

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1. COMPUTATION OF E.P.S. RATES

| | K-5 | 6-8 | K-8 | 9-12 | TOTAL |
|---|---------|-------|----------------|----------------|---------|
| 9 ATTENDING PUPILS (APRIL 2007) | 1,505 | 796 | 2,301 | 995 | 3,296 |
| 10 ATTENDING PUPILS (OCTOBER 2007) | 1,496 | 827 | 2,323 | 1,035 | 3,358 |
| 11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2007 | 1,500.5 | 811.5 | 2,312.0 (69%) | 1,015.0 (31%) | 3,327.0 |

| 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 | 88.3 (17:1) | 50.7 (16:1) | 67.7 (15:1) | = | 206.7 | 217.2 | = | .95 X | 9650,660 | = | 6326,008 | 2842,119 |
| B. GUIDANCE | 4.3 (350:1) | 2.3 (350:1) | 4.1 (250:1) | = | 10.7 | 18.7 | = | .57 X | 839,623 | = | 330,224 | 148,361 |
| C. LIBRARIANS | 1.9 (800:1) | 1.0 (800:1) | 1.3 (800:1) | = | 4.2 | 2.8 | = | 1.50 X | 140,254 | = | 145,163 | 65,218 |
| D. HEALTH | 1.9 (800:1) | 1.0 (800:1) | 1.3 (800:1) | = | 4.2 | 5.0 | = | .84 X | 216,532 | = | 125,502 | 56,385 |
| E. EDUCATION TECHS | 15.0 (100:1) | 8.1 (100:1) | 4.1 (250:1) | = | 27.2 | 33.3 | = | .82 X | 594,944 | = | 336,619 | 151,235 |
| F. LIBRARY TECHS | 3.0 (500:1) | 1.6 (500:1) | 2.0 (500:1) | = | 6.6 | 6.0 | = | 1.10 X | 116,388 | = | 88,339 | 39,688 |
| G. CLERICAL | 7.5 (200:1) | 4.1 (200:1) | 5.1 (200:1) | = | 16.7 | 15.6 | = | 1.07 X | 425,751 | = | 314,332 | 141,222 |
| H. SCHOOL ADMIN. | 4.9 (305:1) | 2.7 (305:1) | 3.2 (315:1) | = | 10.8 | 10.2 | = | 1.06 X | 793,603 | = | 580,441 | 260,778 |

| 13 Other Support Costs (Per Pupil) | K-8 | 9-12 | Elementary | Secondary |
|-------------------------------------|-----|-------|------------|-----------|
| A. Substitute Teachers -1/2 Day | 34 | 34 | 78,608 | 34,510 |
| B. Supplies and Equipment | 320 | 442 | 739,840 | 448,630 |
| C. Professional Development | 54 | 54 | 124,848 | 54,810 |
| D. Instructional Leadership Support | 22 | 22 | 50,864 | 22,330 |
| E. Co- and Extra-Curricular Student | 31 | 105 | 71,672 | 106,575 |
| F. System Administration/Support | 204 | 204 | 471,648 | 207,060 |
| G. Operations & Maintenance | 935 | 1,111 | 2161,720 | 1127,665 |

| 14 Salary Benefits | Percentage | Elementary | Secondary |
|--|------------|------------|-----------|
| A. Teachers, Guidance, Librarians & Health | 19.00% | 1316,110 | 591,296 |
| B. Education & Library Technicians | 36.00% | 152,985 | 68,732 |
| C. Clerical | 29.00% | 91,156 | 40,954 |
| D. School Administrators | 14.00% | 81,262 | 36,509 |

| | | |
|--|---------|---------|
| 15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.08) | 797,339 | 358,160 |
| 16 Adjustment for Title I Revenues | -92,052 | -41,356 |

| | | |
|-----------------|-----------|----------|
| 17 TOTALS | 14292,628 | 6760,880 |
| 18 E.P.S. RATES | 6,182 | 6,661 |

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A. OPERATING COST ALLOCATIONS

| | | | | | | |
|----|---|--------------------------|--------------------------|---------|------------------|-----------------|
| 19 | SUBSIDIZABLE PUPILS | K-8 | 9-12 | TOTAL | | |
| | APRIL 2005 | 2,331.0 | 977.0 | 3,308.0 | | |
| | OCTOBER 2005 | 2,320.0 | 1,004.0 | 3,324.0 | | |
| | APRIL 2006 | 2,333.0 | 1,005.0 | 3,338.0 | | |
| | OCTOBER 2006 | 2,304.0 | 1,009.0 | 3,313.0 | | |
| | APRIL 2007 | 2,301.0 | 999.0 | 3,300.0 | | |
| | OCTOBER 2007 | 2,319.0 | 1,038.0 | 3,357.0 | | |
| 21 | BASIC COUNTS | AVG. CAL. YEAR PUPILS | DECLINING ENROLL. ADJ | X X | SAU EPS RATES | |
| | K-8 PUPILS | 2,310.0 + | 8.00 | X | 6,182.00 | = 14,329,876.00 |
| | 9-12 PUPILS | 1,018.5 + | 0.00 | X | 6,661.00 | = 6,784,228.50 |
| | ADULT EDUC. COURSES AT .1 | 0.0 | | X | 6,661.00 | = 0.00 |
| | K-8 EQUIV. INSTR. PUPILS | 1.500 | | X | 6,182.00 | = 9,273.00 |
| | 9-12 EQUIV. INSTR. PUPILS | 0.500 | | X | 6,661.00 | = 3,330.50 |
| | WEIGHTED COUNTS | PUPILS | WEIGHTS | X | | |
| | K-8 DISADVANTAGED @ .1169 | 270.0 | X .15 | X | 6,182.00 | = 250,371.00 |
| | 9-12 DISADVANTAGED @ .1169 | 119.1 | X .15 | X | 6,661.00 | = 118,998.77 |
| | K-8 LIMITED ENGLISH PROF. | 45.0 | X .500 | X | 6,182.00 | = 139,095.00 |
| | 9-12 LIMITED ENGLISH PROF. | 11.0 | X .500 | X | 6,661.00 | = 36,635.50 |
| | TARGETED FUNDS | PUPILS | WEIGHTS | X | | |
| | K-8 STUDENT ASSESSMENT | 2,310.0 | | X | 40.00 | = 92,400.00 |
| | 9-12 STUDENT ASSESSMENT | 1,018.5 | | X | 40.00 | = 40,740.00 |
| | K-8 TECHNOLOGY RESOURCES | 2,310.0 | | X | 90.00 | = 207,900.00 |
| | 9-12 TECHNOLOGY RESOURCES | 1,018.5 | | X | 273.00 | = 278,050.50 |
| | K-2 PUPILS | 720.0 | X .10 | X | 6,182.00 | = 445,104.00 |
| | ISOLATED SMALL SCHOOL ADJUSTMENT | | | | | |
| | K-8 SMALL SCHOOL ADJUSTMENT | | | | | = 0.00 |
| | 9-12 SMALL SCHOOL ADJUSTMENT | | | | | = 0.00 |
| | OPERATING ALLOCATION | | | | | 22,736,002.77 |
| | OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 % | | | | | 22,053,922.68 |
| 30 | ADJUSTED TOTAL OPERATING ALLOCATION | | | | | 22,053,922.68 |

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B. OTHER SUBSIDIZABLE COSTS

| | | | | | | |
|----|--|------------|---|---------|---|---------------|
| 31 | GIFTED & TALENTED EXPENDITURES FOR 2006-07 | 297,219.01 | X | 102.90% | = | 305,838.36 |
| 32 | SPECIAL EDUCATION - EPS ALLOCATION | | | | | 3,967,455.85 |
| 34 | VOCATIONAL EDUCATION EXPENDITURES FOR 2006-07 | 127,688.72 | X | 102.90% | = | 131,391.69 |
| 35 | TRANSPORTATION - EPS ALLOCATION | | | | | 1,070,262.27 |
| 36 | TRANSPORTATION (BUS PURCHASES) FOR 2007-08 | | | | | 201,149.00 |
| 39 | TOTAL OTHER SUBSIDIZABLE COSTS | | | | | 5,676,097.17 |
| 40 | TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39) | | | | | 27,730,019.85 |

C. DEBT SERVICE ALLOCATIONS

| 41 | DEBT SERVICE | NAME OF PROJECT | PRINCIPAL | INTEREST | |
|-----|--|-------------------|------------|------------|---------------|
| | SCARBOROUGH | | | | |
| | 10/15/08 | NEW MIDDLE SCHOOL | 230,000.00 | 48,760.00 | 278,760.00 |
| | 04/15/09 | NEW MIDDLE SCHOOL | 0.00 | 41,975.00 | 41,975.00 |
| | 11/01/08 | NEW MIDDLE SCHOOL | 251,250.00 | 49,873.12 | 301,123.12 |
| | 05/01/09 | NEW MIDDLE SCHOOL | 0.00 | 43,843.13 | 43,843.13 |
| 42 | TOTAL PRINCIPAL & INTEREST | | 481,250.00 | 184,451.25 | 665,701.25 |
| 43 | APPROVED LEASES FOR 2007-08 - SCARBOROUGH | | | | 0.00 |
| 43A | APPROVED LEASE PURCHASES FOR 2007-08 - SCARBOROUGH | | | | 0.00 |
| 44 | INSURED VALUE FACTOR FOR 2006-07 - SCARBOROUGH | | | | 0.00 |
| 47 | TOTAL DEBT SERVICE ALLOCATION | | | | 665,701.25 |
| 48 | TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47) | | | | 28,395,721.10 |

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

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|-------------|--------------------------|---------|-------------------------|---|--------------------|---|--------------------|
| | AVG. CAL. YEAR PUPILS | | OPERATING ALLOCATION | + | DEBT ALLOCATION | = | TOWN ALLOCATION |
| SCARBOROUGH | 3,328.5 | 100.00% | 28,395,721.10 | | 0.00 | | 28,395,721.10 |
| TOTAL | 3,328.5 | | | | | | 28,395,721.10 |

| | | | | | | | | |
|-------------|--|---------------------------|---------------------|---|----------------------|----|--------------------|-----------------------------|
| | | 2007 STATE VALUATION X | MILL EXPECTATION | = | TOWN CONTRIBUTION | OR | TOWN ALLOCATION | |
| SCARBOROUGH | | 3,255,800,000 | 6.790 | | 22,106,882.00 | | 28,395,721.10 | 22,106,882.00 100.00% 6.79M |
| TOTAL | | 3,255,800,000 | | | 22,106,882.00 | | 28,395,721.10 | 22,106,882.00 100.00% 6.79M |

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|---------------------------|---------------------|-----------------------|-----------------------|
| E. TOTALS AND ADJUSTMENTS | TOTAL ALLOCATION | LOCAL CONTRIBUTION | STATE CONTRIBUTION |
|---------------------------|---------------------|-----------------------|-----------------------|

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|--|---------------|---------------|--------------|
| 49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS | 28,395,721.10 | 22,106,882.00 | 6,288,839.10 |
| 50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS | 28,395,721.10 | 22,106,882.00 | 6,288,839.10 |
| 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 | | | 429.19- |
| 59A MINIMUM TEACHER SALARY ADJUSTMENT | | | 0.00 |
| 59B REGIONALIZATION AND EFFICIENCY ASSISTANCE | | | 0.00 |

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|--------------------------------|--|--|--------------|
| 60 ADJUSTED STATE CONTRIBUTION | | | 6,288,409.91 |
|--------------------------------|--|--|--------------|

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|---|------------------------|------------------------|--|
| 61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): | LOCAL SHARE % = 77.85% | STATE SHARE % = 22.15% | |
| 62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): | LOCAL SHARE % = 77.85% | STATE SHARE % = 22.15% | |

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| 63 FYI: 100% E.P.S. TOTAL ALLOCATION | | | 29,077,801.19 |
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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

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

| MONTH | SUBSIDY | PAID TO DATE | DEBT SERVICE | PAID TO DATE |
|-----------|--------------|--------------|--------------|--------------|
| July | 468,559.05 | 533,675.05 | 0.00 | 0.00 |
| August | 468,559.05 | 533,675.05 | 0.00 | 0.00 |
| September | 468,559.05 | 0.00 | 0.00 | 0.00 |
| October | 468,559.05 | 0.00 | 278,760.00 | 278,760.00 |
| November | 468,559.05 | 0.00 | 301,123.12 | 301,123.12 |
| December | 468,559.05 | 2,134,700.20 | 0.00 | 0.00 |
| Janurary | 468,559.05 | 533,675.06 | 0.00 | 0.00 |
| February | 468,559.05 | 377,396.66 | 0.00 | 0.00 |
| March | 468,559.05 | 377,396.66 | 0.00 | 0.00 |
| April | 468,559.05 | 377,396.66 | 41,975.00 | 41,975.00 |
| May | 468,559.05 | 377,396.66 | 43,843.13 | 43,843.13 |
| June | 468,559.11 | 377,396.66 | 0.00 | 0.00 |
| Total | 5,622,708.66 | 5,622,708.66 | 665,701.25 | 665,701.25 |