

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

SCARBOROUGH

2009-10

383 - 274

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2008)	1,490	830	2,320	1,020	3,340
10 ATTENDING PUPILS (OCTOBER 2008)	1,483	807	2,290	1,053	3,343
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2008	1,486.5	818.5	2,305.0 ( 69%)	1,036.5 ( 31%)	3,341.5

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	87.4 (17:1)	51.2 (16:1)	69.1 (15:1)	=	207.7 /	220.1 =	=	.94 X	10089,857 =	=	6544,282	2940,184
B. GUIDANCE	4.2 (350:1)	2.3 (350:1)	4.1 (250:1)	=	10.6 /	17.9 =	=	.59 X	852,218 =	=	346,938	155,871
C. LIBRARIANS	1.9 (800:1)	1.0 (800:1)	1.3 (800:1)	=	4.2 /	2.8 =	=	1.50 X	144,324 =	=	149,375	67,111
D. HEALTH	1.9 (800:1)	1.0 (800:1)	1.3 (800:1)	=	4.2 /	5.0 =	=	.84 X	228,831 =	=	132,630	59,588
E. EDUCATION TECHS	14.9 (100:1)	8.2 (100:1)	4.1 (250:1)	=	27.2 /	29.4 =	=	.93 X	544,408 =	=	349,346	156,953
F. LIBRARY TECHS	3.0 (500:1)	1.6 (500:1)	2.1 (500:1)	=	6.7 /	5.0 =	=	1.34 X	98,924 =	=	91,465	41,093
G. CLERICAL	7.4 (200:1)	4.1 (200:1)	5.2 (200:1)	=	16.7 /	17.8 =	=	.94 X	502,974 =	=	326,229	146,567
H. SCHOOL ADMIN.	4.9 (305:1)	2.7 (305:1)	3.3 (315:1)	=	10.9 /	10.0 =	=	1.09 X	801,460 =	=	602,778	270,813

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	35	35	80,675	36,278
B. Supplies and Equipment	329	455	758,345	471,608
C. Professional Development	56	56	129,080	58,044
D. Instructional Leadership Support	23	23	53,015	23,840
E. Co- and Extra-Curricular Student	32	108	73,760	111,942
F. System Administration/Support	210	210	484,050	217,665
G. Operations & Maintenance	962	1,143	2217,410	1184,720

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	1362,913	612,323
B. Education & Library Technicians	36.00%	158,692	71,297
C. Clerical	29.00%	94,606	42,504
D. School Administrators	14.00%	84,389	37,914

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.08)	825,945	371,079
16 Adjustment for Title I Revenues	-56,493	-25,381

17 TOTALS	14809,430	7052,013
18 E.P.S. RATES	6,425	6,804

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## A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	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		
	APRIL 2008	2,318.0	1,024.0	3,342.0		
	OCTOBER 2008	2,286.0	1,065.0	3,351.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	2,302.0 +	8.16	X	6,425.00	= 14,842,778.00
	9-12 PUPILS	1,044.5 +	0.00	X	6,804.00	= 7,106,778.00
	ADULT EDUC. COURSES AT .1	1.9		X	6,804.00	= 12,927.60
	K-8 EQUIV. INSTR. PUPILS	1.375		X	6,425.00	= 8,834.38
	9-12 EQUIV. INSTR. PUPILS	0.250		X	6,804.00	= 1,701.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .1203	276.9	X .15	X	6,425.00	= 266,862.38
	9-12 DISADVANTAGED @ .1203	125.7	X .15	X	6,804.00	= 128,289.42
	K-8 LIMITED ENGLISH PROF.	51.0	X .500	X	6,425.00	= 163,837.50
	9-12 LIMITED ENGLISH PROF.	8.0	X .500	X	6,804.00	= 27,216.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	2,302.0		X	41.00	= 94,382.00
	9-12 STUDENT ASSESSMENT	1,044.5		X	41.00	= 42,824.50
	K-8 TECHNOLOGY RESOURCES	2,302.0		X	93.00	= 214,086.00
	9-12 TECHNOLOGY RESOURCES	1,044.5		X	281.00	= 293,504.50
	K-2 PUPILS	733.5	X .10	X	6,425.00	= 471,273.75
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					23,675,295.03
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					22,965,036.17
30	ADJUSTED TOTAL OPERATING ALLOCATION					22,965,036.17

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B. OTHER SUBSIDIZABLE COSTS

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31	GIFTED & TALENTED EXPENDITURES FOR 2007-08	0.00	X	102.90%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					4,444,916.20
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2007-08	171,543.45	X	102.90%	=	176,518.21
35	TRANSPORTATION - EPS ALLOCATION					1,177,902.34
36	TRANSPORTATION (BUS PURCHASES) FOR 2008-09					132,177.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					5,931,513.75
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					28,896,549.92

C. DEBT SERVICE ALLOCATIONS

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41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	SCARBOROUGH				
	10/15/09	NEW MIDDLE SCHOOL	230,000.00	41,975.00	271,975.00
	04/15/10	NEW MIDDLE SCHOOL	0.00	35,190.00	35,190.00
	11/01/09	NEW MIDDLE SCHOOL	251,250.00	43,843.13	295,093.13
	05/01/10	NEW MIDDLE SCHOOL	0.00	37,687.50	37,687.50
42	TOTAL PRINCIPAL & INTEREST		481,250.00	158,695.63	639,945.63
43	APPROVED LEASES FOR 2008-09 - SCARBOROUGH				0.00
43A	APPROVED LEASE PURCHASES FOR 2008-09 - SCARBOROUGH				0.00
44	INSURED VALUE FACTOR FOR 2007-08 - SCARBOROUGH				0.00
47	TOTAL DEBT SERVICE ALLOCATION				639,945.63
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				29,536,495.55

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION	TOTAL ALLOCATION	LOCAL CONTRIBUTION	
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	AVG. CAL. YEAR PUPILS	100.00%	OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION
SCARBOROUGH	3,346.5		29,536,495.55		0.00		29,536,495.55
TOTAL	3,346.5						29,536,495.55

	2008 STATE VALUATION X	MILL EXPECTATION	=	TOWN CONTRIBUTION	OR	TOWN ALLOCATION		
SCARBOROUGH	3,531,150,000	6.690		23,623,393.50		29,536,495.55	23,623,393.50	100.00% 6.69M
TOTAL	3,531,150,000			23,623,393.50		29,536,495.55	23,623,393.50	100.00% 6.69M

E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
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49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	29,536,495.55	23,623,393.50	5,913,102.05
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	29,536,495.55	23,623,393.50	5,913,102.05
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
59C LESS AMOUNT TO BE PAID BY FEDERAL ARRA TITLE XIV STABILIZATION FUNDS			1,271,214.00
60 ADJUSTED STATE CONTRIBUTION			4,641,888.05
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 79.98% STATE SHARE % = 20.02%		
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 84.28% STATE SHARE % = 15.72%		
63 FYI: 100% E.P.S. TOTAL ALLOCATION	30,246,754.41		

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  
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## SCHEDULED PAYMENTS &amp; YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	333,495.20	427,659.20	0.00	0.00
August	333,495.20	427,659.20	0.00	0.00
September	333,495.20	427,659.20	0.00	0.00
October	333,495.20	427,659.20	271,975.00	271,975.00
November	333,495.20	427,659.20	295,093.13	295,093.13
December	333,495.20	427,659.20	0.00	0.00
Janurary	333,495.20	427,659.20	0.00	0.00
February	333,495.20	201,665.60	0.00	0.00
March	333,495.20	201,665.60	0.00	0.00
April	333,495.20	201,665.60	35,190.00	35,190.00
May	333,495.20	201,665.61	37,687.50	37,687.50
June	333,495.22	201,665.61	0.00	0.00
Total	4,001,942.42	4,001,942.42	639,945.63	639,945.63