

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

SCARBOROUGH

2011-12

383 - 274

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2010)	1,479	796	2,275	1,070	3,345
10 ATTENDING PUPILS (OCTOBER 2010)	1,439	784	2,223	1,081	3,304
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2010	1,459.0	790.0	2,249.0 (68%)	1,075.5 (32%)	3,324.5

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	85.8 (17:1)	49.4 (16:1)	71.7 (15:1)	=	206.9 /	213.6 =	=	.97 X	10551,135 =	=	6959,529	3275,072
B. GUIDANCE	4.2 (350:1)	2.3 (350:1)	4.3 (250:1)	=	10.8 /	18.9 =	=	.57 X	955,861 =	=	370,492	174,349
C. LIBRARIANS	1.8 (800:1)	1.0 (800:1)	1.3 (800:1)	=	4.1 /	3.0 =	=	1.37 X	171,043 =	=	159,344	74,985
D. HEALTH	1.8 (800:1)	1.0 (800:1)	1.3 (800:1)	=	4.1 /	5.0 =	=	.82 X	237,823 =	=	132,610	62,405
E. EDUCATION TECHS	14.6 (100:1)	7.9 (100:1)	4.3 (250:1)	=	26.8 /	29.4 =	=	.91 X	576,119 =	=	356,502	167,766
F. LIBRARY TECHS	2.9 (500:1)	1.6 (500:1)	2.2 (500:1)	=	6.7 /	6.0 =	=	1.12 X	128,349 =	=	97,751	46,000
G. CLERICAL	7.3 (200:1)	4.0 (200:1)	5.4 (200:1)	=	16.7 /	14.9 =	=	1.12 X	448,226 =	=	341,369	160,644
H. SCHOOL ADMIN.	4.8 (305:1)	2.6 (305:1)	3.4 (315:1)	=	10.8 /	10.0 =	=	1.08 X	827,610 =	=	607,797	286,022

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	37	37	83,213	39,794
B. Supplies and Equipment	342	473	769,158	508,712
C. Professional Development	58	58	130,442	62,379
D. Instructional Leadership Support	24	24	53,976	25,812
E. Co- and Extra-Curricular Student	34	113	76,466	121,532
F. System Administration/Support	218	218	490,282	234,459
G. Operations & Maintenance	1,002	1,191	2253,498	1280,921

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	1448,175	681,494
B. Education & Library Technicians	36.00%	163,531	76,956
C. Clerical	29.00%	98,997	46,587
D. School Administrators	14.00%	85,092	40,043

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.08)	872,352	410,569
16 Adjustment for Title I Revenues	-96,972	-45,634

17 TOTALS	15453,603	7730,867
18 E.P.S. RATES	6,871	7,188

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2008	2,318.0	1,024.0	3,342.0		
	OCTOBER 2008	2,286.0	1,065.0	3,351.0		
	APRIL 2009	2,286.0	1,054.0	3,340.0		
	OCTOBER 2009	2,275.0	1,088.0	3,363.0		
	APRIL 2010	2,272.0	1,072.0	3,344.0		
	OCTOBER 2010	2,220.0	1,081.0	3,301.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	2,246.0 +	30.16	X	6,871.00	= 15,639,495.36
	9-12 PUPILS	1,076.5 +	0.00	X	7,188.00	= 7,737,882.00
	ADULT EDUC. COURSES AT .1	1.0		X	7,188.00	= 7,188.00
	K-8 EQUIV. INSTR. PUPILS	1.375		X	6,871.00	= 9,447.63
	9-12 EQUIV. INSTR. PUPILS	0.375		X	7,188.00	= 2,695.50
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .1568	352.2	X .15	X	6,871.00	= 362,994.93
	9-12 DISADVANTAGED @ .1568	168.8	X .15	X	7,188.00	= 182,000.16
	K-8 LIMITED ENGLISH PROF.	44.0	X .500	X	6,871.00	= 151,162.00
	9-12 LIMITED ENGLISH PROF.	10.0	X .500	X	7,188.00	= 35,940.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	2,246.0		X	43.00	= 96,578.00
	9-12 STUDENT ASSESSMENT	1,076.5		X	43.00	= 46,289.50
	K-8 TECHNOLOGY RESOURCES	2,246.0		X	97.00	= 217,862.00
	9-12 TECHNOLOGY RESOURCES	1,076.5		X	293.00	= 315,414.50
	K-2 PUPILS	698.0	X .10	X	6,871.00	= 479,595.80
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					25,284,545.38
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					24,526,009.01
30	ADJUSTED TOTAL OPERATING ALLOCATION					24,526,009.01

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2009-10	316,767.64	X	101.60%	=	321,835.92
32	SPECIAL EDUCATION - EPS ALLOCATION					4,584,831.07
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2009-10	278,827.46	X	101.60%	=	283,288.70
35	TRANSPORTATION - EPS ALLOCATION					1,285,823.47
36	TRANSPORTATION (BUS PURCHASES) FOR 2010-11					178,000.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					6,653,779.16
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					31,179,788.17

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	SCARBOROUGH				
	10/15/11	NEW MIDDLE SCHOOL	230,000.00	28,290.00	258,290.00
	04/15/12	NEW MIDDLE SCHOOL	0.00	21,275.00	21,275.00
	11/01/11	NEW MIDDLE SCHOOL	251,250.00	31,406.25	282,656.25
	05/01/12	NEW MIDDLE SCHOOL	0.00	25,125.00	25,125.00
42	TOTAL PRINCIPAL & INTEREST		481,250.00	106,096.25	587,346.25
43	APPROVED LEASES FOR 2010-11 - SCARBOROUGH				0.00
43A	APPROVED LEASE PURCHASES FOR 2010-11 - SCARBOROUGH				0.00
44	INSURED VALUE FACTOR FOR 2009-10 - SCARBOROUGH				0.00
47	TOTAL DEBT SERVICE ALLOCATION				587,346.25
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				31,767,134.42

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION				TOTAL ALLOCATION	LOCAL CONTRIBUTION	
SCARBOROUGH	AVG. CAL. YEAR PUPILS	OPERATING ALLOCATION	DEBT ALLOCATION	TOWN ALLOCATION		
	3,322.5 100.00%	31,767,134.42	0.00	31,767,134.42		
TOTAL	3,322.5			31,767,134.42		
SCARBOROUGH	2010 STATE VALUATION	MILL EXPECTATION	TOWN CONTRIBUTION	TOWN ALLOCATION	LOCAL CONTRIBUTION	
	3,620,450,000	7.470	27,044,761.50	31,767,134.42	27,044,761.50 100.00%	
TOTAL	3,620,450,000		27,044,761.50	31,767,134.42	27,044,761.50 100.00%	
E. TOTALS AND ADJUSTMENTS				TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			31,767,134.42	27,044,761.50	4,722,372.92
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			31,767,134.42	27,044,761.50	4,722,372.92
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					9,571.67
60	ADJUSTED STATE CONTRIBUTION					4,712,801.25
61	LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):			LOCAL SHARE % = 85.13%	STATE SHARE % = 14.87%	
62	ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):			LOCAL SHARE % = 85.16%	STATE SHARE % = 14.84%	
63	FYI: 100% E.P.S. TOTAL ALLOCATION			32,525,670.79		

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	343,787.91	344,585.55	0.00	0.00
August	343,787.91	344,585.55	0.00	0.00
September	343,787.91	344,585.55	0.00	0.00
October	343,787.91	344,585.55	258,290.00	258,290.00
November	343,787.91	344,585.55	282,656.25	282,656.25
December	343,787.91	344,585.56	0.00	0.00
Janurary	343,787.91	344,585.56	0.00	0.00
February	343,787.91	344,585.56	0.00	0.00
March	343,787.91	344,585.56	0.00	0.00
April	343,787.91	344,585.56	21,275.00	21,275.00
May	343,787.91	344,585.56	25,125.00	25,125.00
June	343,787.99	335,013.89	0.00	0.00
Total	4,125,455.00	4,125,455.00	587,346.25	587,346.25