

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

SCARBOROUGH

2010-11

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1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2009)	1,478	810	2,288	1,046	3,334
10 ATTENDING PUPILS (OCTOBER 2009)	1,480	798	2,278	1,088	3,366
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2009	1,479.0	804.0	2,283.0 ( 68%)	1,067.0 ( 32%)	3,350.0

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	87.0 (17:1)	50.3 (16:1)	71.1 (15:1)	=	208.4	223.2	=	.93 X	10607,514	=	6708,192	3156,796
B. GUIDANCE	4.2 (350:1)	2.3 (350:1)	4.3 (250:1)	=	10.8	18.5	=	.58 X	906,180	=	357,397	168,187
C. LIBRARIANS	1.8 (800:1)	1.0 (800:1)	1.3 (800:1)	=	4.1	2.8	=	1.46 X	153,271	=	152,168	71,608
D. HEALTH	1.8 (800:1)	1.0 (800:1)	1.3 (800:1)	=	4.1	5.0	=	.82 X	230,278	=	128,403	60,425
E. EDUCATION TECHS	14.8 (100:1)	8.0 (100:1)	4.3 (250:1)	=	27.1	31.0	=	.87 X	590,574	=	349,383	164,416
F. LIBRARY TECHS	3.0 (500:1)	1.6 (500:1)	2.1 (500:1)	=	6.7	7.0	=	.96 X	143,974	=	93,986	44,229
G. CLERICAL	7.4 (200:1)	4.0 (200:1)	5.3 (200:1)	=	16.7	17.8	=	.94 X	518,555	=	331,461	155,981
H. SCHOOL ADMIN.	4.8 (305:1)	2.6 (305:1)	3.4 (315:1)	=	10.8	10.1	=	1.07 X	829,109	=	603,260	283,887

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	36	36	82,188	38,412
B. Supplies and Equipment	337	466	769,371	497,222
C. Professional Development	57	57	130,131	60,819
D. Instructional Leadership Support	24	24	54,792	25,608
E. Co- and Extra-Curricular Student	33	111	75,339	118,437
F. System Administration/Support	215	215	490,845	229,405
G. Operations & Maintenance	986	1,172	2251,038	1250,524

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	1395,770	656,833
B. Education & Library Technicians	36.00%	159,613	75,112
C. Clerical	29.00%	96,124	45,234
D. School Administrators	14.00%	84,456	39,744

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.08)	843,392	396,869
16 Adjustment for Title I Revenues	-101,565	-47,795

17 TOTALS	15055,743	7491,952
18 E.P.S. RATES	6,595	7,022

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## A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	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		
	APRIL 2009	2,286.0	1,054.0	3,340.0		
	OCTOBER 2009	2,275.0	1,088.0	3,363.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	2,280.5 +	17.00	X	6,595.00	= 15,152,012.50
	9-12 PUPILS	1,071.0 +	0.00	X	7,022.00	= 7,520,562.00
	ADULT EDUC. COURSES AT .1	0.7		X	7,022.00	= 4,915.40
	K-8 EQUIV. INSTR. PUPILS	1.000		X	6,595.00	= 6,595.00
	9-12 EQUIV. INSTR. PUPILS	0.125		X	7,022.00	= 877.75
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .1446	329.8	X .15	X	6,595.00	= 326,254.65
	9-12 DISADVANTAGED @ .1446	154.9	X .15	X	7,022.00	= 163,156.17
	K-8 LIMITED ENGLISH PROF.	65.0	X .500	X	6,595.00	= 214,337.50
	9-12 LIMITED ENGLISH PROF.	11.0	X .500	X	7,022.00	= 38,621.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	2,280.5		X	42.00	= 95,781.00
	9-12 STUDENT ASSESSMENT	1,071.0		X	42.00	= 44,982.00
	K-8 TECHNOLOGY RESOURCES	2,280.5		X	95.00	= 216,647.50
	9-12 TECHNOLOGY RESOURCES	1,071.0		X	288.00	= 308,448.00
	K-2 PUPILS	738.0	X .10	X	6,595.00	= 486,711.00
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					24,579,901.47
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					23,842,504.42
30	ADJUSTED TOTAL OPERATING ALLOCATION					23,842,504.42

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B. OTHER SUBSIDIZABLE COSTS

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31	GIFTED & TALENTED EXPENDITURES FOR 2008-09	330,704.63	X	102.50%	=	338,972.25
32	SPECIAL EDUCATION - EPS ALLOCATION					3,944,117.89
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2008-09	256,646.17	X	102.50%	=	263,062.32
35	TRANSPORTATION - EPS ALLOCATION					1,188,244.60
36	TRANSPORTATION (BUS PURCHASES) FOR 2009-10					76,218.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					5,810,615.06
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					29,653,119.48

C. DEBT SERVICE ALLOCATIONS

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41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	SCARBOROUGH				
	10/15/10	NEW MIDDLE SCHOOL	230,000.00	35,190.00	265,190.00
	04/15/11	NEW MIDDLE SCHOOL	0.00	28,290.00	28,290.00
	11/01/10	NEW MIDDLE SCHOOL	251,250.00	37,687.50	288,937.50
	05/01/11	NEW MIDDLE SCHOOL	0.00	31,406.25	31,406.25
42	TOTAL PRINCIPAL & INTEREST		481,250.00	132,573.75	613,823.75
43	APPROVED LEASES FOR 2009-10 - SCARBOROUGH				0.00
43A	APPROVED LEASE PURCHASES FOR 2009-10 - SCARBOROUGH				0.00
44	INSURED VALUE FACTOR FOR 2008-09 - SCARBOROUGH				0.00
47	TOTAL DEBT SERVICE ALLOCATION				613,823.75
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				30,266,943.23

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION					TOTAL ALLOCATION	LOCAL CONTRIBUTION				
	AVG. CAL. YEAR PUPILS	100.00%	OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION			
SCARBOROUGH	3,351.5		30,266,943.23		0.00		30,266,943.23			
TOTAL	3,351.5						30,266,943.23			
			2009 STATE VALUATION X	MILL EXPECTATION	=	TOWN CONTRIBUTION	OR	TOWN ALLOCATION		
SCARBOROUGH			3,563,250,000	6.900		24,586,425.00		30,266,943.23	24,586,425.00 100.00% 6.90M	
TOTAL			3,563,250,000			24,586,425.00		30,266,943.23	24,586,425.00 100.00% 6.90M	
E. TOTALS AND ADJUSTMENTS					TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION			
49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS					30,266,943.23	24,586,425.00	5,680,518.23		
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS					30,266,943.23	24,586,425.00	5,680,518.23		
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							1,803,004.50		
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							3,877,513.73		
61	LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):					LOCAL SHARE % =	81.23%	STATE SHARE % =	18.77%	
62	ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):					LOCAL SHARE % =	87.19%	STATE SHARE % =	12.81%	
63	FYI: 100% E.P.S. TOTAL ALLOCATION					31,004,340.28				

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

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	271,974.16	271,974.16	0.00	0.00
August	271,974.16	271,974.16	0.00	0.00
September	271,974.16	271,974.16	0.00	0.00
October	271,974.16	271,974.16	265,190.00	265,190.00
November	271,974.16	271,974.16	288,937.50	288,937.50
December	271,974.16	271,974.16	0.00	0.00
Janurary	271,974.16	271,974.17	0.00	0.00
February	271,974.16	271,974.17	0.00	0.00
March	271,974.16	271,974.17	0.00	0.00
April	271,974.16	271,974.17	28,290.00	28,290.00
May	271,974.16	271,974.17	31,406.25	31,406.25
June	271,974.22	271,974.17	0.00	0.00
Total	3,263,689.98	3,263,689.98	613,823.75	613,823.75