

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

SCARBOROUGH

2006-07

383 - 274

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2005	1,512.5	809.0	2,321.5 (70%)	983.0 (30%)	3,304.5

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	89.0 (17:1)	50.6 (16:1)	65.5 (15:1)	=	205.1	/	214.3	=	.96 X	8865,155	=	5957,384	2553,165
B. GUIDANCE	4.3 (350:1)	2.3 (350:1)	3.9 (250:1)	=	10.5	/	14.8	=	.71 X	667,305	=	331,651	142,136
C. LIBRARIANS	1.9 (800:1)	1.0 (800:1)	1.2 (800:1)	=	4.1	/	2.8	=	1.46 X	127,614	=	130,421	55,895
D. HEALTH	1.9 (800:1)	1.0 (800:1)	1.2 (800:1)	=	4.1	/	5.0	=	.82 X	192,400	=	110,438	47,330
E. EDUCATION TECHS	15.1 (100:1)	8.1 (100:1)	3.9 (250:1)	=	27.1	/	29.4	=	.92 X	526,645	=	339,159	145,354
F. LIBRARY TECHS	3.0 (500:1)	1.6 (500:1)	2.0 (500:1)	=	6.6	/	6.0	=	1.10 X	118,594	=	91,317	39,136
G. CLERICAL	7.6 (200:1)	4.0 (200:1)	4.9 (200:1)	=	16.5	/	14.9	=	1.11 X	364,654	=	283,336	121,430
H. SCHOOL ADMIN.	5.0 (305:1)	2.7 (305:1)	3.1 (315:1)	=	10.8	/	10.0	=	1.08 X	709,492	=	536,376	229,875

13 Other Support Costs (Per Pupil)	K-8	9-12		Elementary	Secondary
A. Substitute Teachers -1/2 Day	32	32		74,288	31,456
B. Supplies and Equipment	302	418		701,093	410,894
C. Professional Development	51	51		118,397	50,133
D. Instructional Leadership Support	20	20		46,430	19,660
E. Co- and Extra-Curricular Student	29	99		67,324	97,317
F. System Administration/Support	349	346		810,204	340,118
G. Operations & Maintenance	929	1,104		2156,674	1085,232

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	1240,680	531,720
B. Education & Library Technicians	36.00%	154,971	66,416
C. Clerical	29.00%	82,167	35,215
D. School Administrators	14.00%	75,093	32,183

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.08)	752,582	322,504
16 Adjustment for Title I Revenues	-78,775	-33,760

17 TOTALS	13981,210	6323,409
18 E.P.S. RATES	6,022	6,433

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

SCARBOROUGH

2006-07

383 - 274

A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2003	2,333.0	877.0	3,210.0		
	OCTOBER 2003	2,311.0	940.0	3,251.0		
	APRIL 2004	2,311.0	923.0	3,234.0		
	OCTOBER 2004	2,323.0	985.0	3,308.0		
	APRIL 2005	2,331.0	977.0	3,308.0		
	OCTOBER 2005	2,320.0	1,004.0	3,324.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X	SAU EPS RATES	
	K-8 PUPILS	2,325.5 +	0.00	X	6,022.00	= 14,004,161.00
	9-12 PUPILS	990.5 +	0.00	X	6,433.00	= 6,371,886.50
	ADULT EDUC. COURSES AT .1	0.0		X	6,433.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	6,022.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	1.375		X	6,433.00	= 8,845.38
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .1043	242.5	X .15	X	6,022.00	= 219,050.25
	9-12 DISADVANTAGED @ .1043	103.3	X .15	X	6,433.00	= 99,679.34
	K-8 LIMITED ENGLISH PROF.	31.0	X .300	X	6,022.00	= 56,004.60
	9-12 LIMITED ENGLISH PROF.	6.0	X .300	X	6,433.00	= 11,579.40
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	2,325.5		X	79.00	= 183,714.50
	9-12 STUDENT ASSESSMENT	990.5		X	79.00	= 78,249.50
	K-8 TECHNOLOGY RESOURCES	2,325.5		X	85.00	= 197,667.50
	9-12 TECHNOLOGY RESOURCES	990.5		X	258.00	= 255,549.00
	K-2 PUPILS	726.5	X .10	X	6,022.00	= 437,498.30
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					21,923,885.27
	OPERATING ALLOCATION WITH EPS TRANSITION AT 90.00 %					19,731,496.74
30	ADJUSTED TOTAL OPERATING ALLOCATION					19,731,496.74

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

SCARBOROUGH

2006-07

383 - 274

B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2004-05	244,035.84	X	102.40%	=	249,892.70
32	SPECIAL EDUCATION - EPS ALLOCATION					3,373,301.82
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2004-05	205,403.10	X	102.40%	=	210,332.77
35	TRANSPORTATION - EPS ALLOCATION					1,063,985.87
36	TRANSPORTATION (BUS PURCHASES) FOR 2005-06					233,723.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					5,131,236.16
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					24,862,732.90

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE NAME OF PROJECT	PRINCIPAL	INTEREST	
	10/15/06 NEW MIDDLE SCHOOL	230,000.00	61,870.00	291,870.00
	04/15/07 NEW MIDDLE SCHOOL	0.00	55,430.00	55,430.00
	11/01/06 NEW MIDDLE SCHOOL	251,250.00	61,556.25	312,806.25
	05/01/07 NEW MIDDLE SCHOOL	0.00	55,777.50	55,777.50
42	TOTAL PRINCIPAL & INTEREST	481,250.00	234,633.75	715,883.75
43	APPROVED LEASES FOR 2005-06			0.00
43A	APPROVED LEASE PURCHASES FOR 2005-06			141,389.33
44	INSURED VALUE FACTOR FOR 2004-05			0.00
47	TOTAL DEBT SERVICE ALLOCATION			857,273.08
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)			25,720,005.98

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

	AVG. CAL. YEAR PUPILS	2005 STATE VALUATION X	MILL EXPECTATION =	LOCAL CONTRIBUTION	TOTAL OR ALLOCATION				
SCARBOROUGH	3,316.0	100.00%	2,538,800,000	7.60	19,294,880.00	25,720,005.98	19,294,880.00	100.00%	7.60M
TOTAL	3,316.0		2,538,800,000		19,294,880.00	25,720,005.98	19,294,880.00	100.00%	7.60M

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

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

SCARBOROUGH

2006-07

383 - 274

E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	25,720,005.98	19,294,880.00	6,425,125.98
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	25,720,005.98	19,294,880.00	6,425,125.98
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			1,127.42-
57 LESS ADJUSTMENT FOR LAPTOP AGREEMENT			0.00
58E TRANSITION ADJUSTMENTS PER CHAPTER 519 PART AAAA-11 (TIER 2) AND AAAA-22 & 23			0.00
58F EPS TRANSITION ADJUSTMENT PER 20-A MRSa SECTION 15686 AND SUB-SEC. 2 TIER 1			0.00
59A MINIMUM TEACHER SALARY ADJUSTMENT			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			6,423,998.56
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 75.02% STATE SHARE % = 24.98%			
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 75.02% STATE SHARE % = 24.98%			
63 FYI: 100% E.P.S. TOTAL ALLOCATION	27,912,394.51		