

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

SCARBOROUGH

2007-08

383 - 274

1. COMPUTATION OF E.P.S. RATES

|   | K-5     | 6-8   | K-8            | 9-12         | TOTAL   |
|---|---------|-------|----------------|--------------|---------|
| 9 ATTENDING PUPILS (APRIL 2006)                                   | 1,514   | 812   | 2,326          | 993          | 3,319   |
| 10 ATTENDING PUPILS (OCTOBER 2006)                                | 1,505   | 800   | 2,305          | 1,006        | 3,311   |
| 11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2006 | 1,509.5 | 806.0 | 2,315.5 ( 70%) | 999.5 ( 30%) | 3,315.0 |

| 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        | 88.8 (17:1)  | 50.4 (16:1) | 66.6 (15:1) | = | 205.8 /    | 213.7 =    |   | .96 X   | 9235,964 =     |   | 6206,568          | 2659,957         |
| B. GUIDANCE        | 4.3 (350:1)  | 2.3 (350:1) | 4.0 (250:1) | = | 10.6 /     | 13.7 =     |   | .77 X   | 600,031 =      |   | 323,417           | 138,607          |
| C. LIBRARIANS      | 1.9 (800:1)  | 1.0 (800:1) | 1.2 (800:1) | = | 4.1 /      | 2.8 =      |   | 1.46 X  | 136,093 =      |   | 139,087           | 59,609           |
| D. HEALTH          | 1.9 (800:1)  | 1.0 (800:1) | 1.2 (800:1) | = | 4.1 /      | 5.0 =      |   | .82 X   | 205,178 =      |   | 117,772           | 50,474           |
| E. EDUCATION TECHS | 15.1 (100:1) | 8.1 (100:1) | 4.0 (250:1) | = | 27.2 /     | 29.9 =     |   | .91 X   | 515,562 =      |   | 328,413           | 140,748          |
| F. LIBRARY TECHS   | 3.0 (500:1)  | 1.6 (500:1) | 2.0 (500:1) | = | 6.6 /      | 6.0 =      |   | 1.10 X  | 111,823 =      |   | 86,104            | 36,901           |
| G. CLERICAL        | 7.5 (200:1)  | 4.0 (200:1) | 5.0 (200:1) | = | 16.5 /     | 14.9 =     |   | 1.11 X  | 389,703 =      |   | 302,799           | 129,771          |
| H. SCHOOL ADMIN.   | 4.9 (305:1)  | 2.6 (305:1) | 3.2 (315:1) | = | 10.7 /     | 10.0 =     |   | 1.07 X  | 753,379 =      |   | 564,281           | 241,835          |

| 13 Other Support Costs (Per Pupil)  | K-8 | 9-12  | Elementary | Secondary |
|-------------------------------------|-----|-------|------------|-----------|
| A. Substitute Teachers -1/2 Day     | 33  | 33    | 76,412     | 32,984    |
| B. Supplies and Equipment           | 311 | 430   | 720,121    | 429,785   |
| C. Professional Development         | 52  | 52    | 120,406    | 51,974    |
| D. Instructional Leadership Support | 21  | 21    | 48,626     | 20,990    |
| E. Co- and Extra-Curricular Student | 30  | 102   | 69,465     | 101,949   |
| F. System Administration/Support    | 359 | 356   | 831,265    | 355,822   |
| G. Operations & Maintenance         | 956 | 1,136 | 2213,618   | 1135,432  |

| 14 Salary Benefits                         | Percentage | Elementary | Secondary |
|--|------------|------------|-----------|
| A. Teachers, Guidance, Librarians & Health | 19.00%     | 1289,500   | 552,643   |
| B. Education & Library Technicians         | 36.00%     | 149,226    | 63,954    |
| C. Clerical                                | 29.00%     | 87,812     | 37,634    |
| D. School Administrators                   | 14.00%     | 78,999     | 33,857    |

|  |         |         |
|--|---------|---------|
| 15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.08) | 780,031 | 334,317 |
| 16 Adjustment for Title I Revenues   | -85,307 | -36,560 |

|                 |           |          |
|-----------------|-----------|----------|
| 17 TOTALS       | 14448,614 | 6572,683 |
| 18 E.P.S. RATES | 6,240     | 6,576    |

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SCARBOROUGH

2007-08

383 - 274

A. OPERATING COST ALLOCATIONS

|    |   |                       |                       |         |               |                 |
|----|---|-----------------------|-----------------------|---------|---------------|-----------------|
| 19 | RESIDENT PUPILS                                     | K-8                   | 9-12                  | TOTAL   |               |                 |
|    | 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 |               |                 |
|    | APRIL 2006  | 2,333.0               | 1,005.0               | 3,338.0 |               |                 |
|    | OCTOBER 2006  | 2,304.0               | 1,009.0               | 3,313.0 |               |                 |
|    |   |                       |                       |         |               |                 |
| 21 | BASIC COUNTS  | AVG. CAL. YEAR PUPILS | DECLINING ENROLL. ADJ | X       | SAU EPS RATES |                 |
|    | K-8 PUPILS  | 2,318.5 +             | 1.83                  | X       | 6,240.00      | = 14,478,859.20 |
|    | 9-12 PUPILS   | 1,007.0 +             | 0.00                  | X       | 6,576.00      | = 6,622,032.00  |
|    | ADULT EDUC. COURSES AT .1                           | 2.1                   |                       | X       | 6,576.00      | = 13,809.60     |
|    | K-8 EQUIV. INSTR. PUPILS                            | 0.000                 |                       | X       | 6,240.00      | = 0.00          |
|    | 9-12 EQUIV. INSTR. PUPILS                           | 2.000                 |                       | X       | 6,576.00      | = 13,152.00     |
|    |   |                       |                       |         |               |                 |
|    | WEIGHTED COUNTS                                     | PUPILS                | WEIGHTS               | X       |               |                 |
|    | K-8 DISADVANTAGED @ .1076                           | 249.5                 | X .15                 | X       | 6,240.00      | = 233,532.00    |
|    | 9-12 DISADVANTAGED @ .1076                          | 108.4                 | X .15                 | X       | 6,576.00      | = 106,925.76    |
|    | K-8 LIMITED ENGLISH PROF.                           | 48.0                  | X .300                | X       | 6,240.00      | = 89,856.00     |
|    | 9-12 LIMITED ENGLISH PROF.                          | 9.0                   | X .300                | X       | 6,576.00      | = 17,755.20     |
|    | TARGETED FUNDS                                      | PUPILS                | WEIGHTS               | X       |               |                 |
|    | K-8 STUDENT ASSESSMENT                              | 2,318.5               |                       | X       | 40.00         | = 92,740.00     |
|    | 9-12 STUDENT ASSESSMENT                             | 1,007.0               |                       | X       | 40.00         | = 40,280.00     |
|    | K-8 TECHNOLOGY RESOURCES                            | 2,318.5               |                       | X       | 87.00         | = 201,709.50    |
|    | 9-12 TECHNOLOGY RESOURCES                           | 1,007.0               |                       | X       | 265.00        | = 266,855.00    |
|    | K-2 PUPILS  | 723.0                 | X .10                 | X       | 6,240.00      | = 451,152.00    |
|    |   |                       |                       |         |               |                 |
|    | ISOLATED SMALL SCHOOL ADJUSTMENT                    |                       |                       |         |               |                 |
|    | K-8 SMALL SCHOOL ADJUSTMENT                         |                       |                       |         |               | = 0.00          |
|    | 9-12 SMALL SCHOOL ADJUSTMENT                        |                       |                       |         |               | = 0.00          |
|    |   |                       |                       |         |               |                 |
|    | OPERATING ALLOCATION                                |                       |                       |         |               | 22,628,658.26   |
|    | OPERATING ALLOCATION WITH EPS TRANSITION AT 95.00 % |                       |                       |         |               | 21,497,225.34   |
|    |   |                       |                       |         |               |                 |
| 30 | ADJUSTED TOTAL OPERATING ALLOCATION                 |                       |                       |         |               | 21,497,225.34   |

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SCARBOROUGH

2007-08

383 - 274

B. OTHER SUBSIDIZABLE COSTS

|    |  |            |   |         |   |               |
|----|--|------------|---|---------|---|---------------|
| 31 | GIFTED & TALENTED EXPENDITURES FOR 2005-06                                     | 274,333.00 | X | 102.90% | = | 282,288.66    |
| 32 | SPECIAL EDUCATION - EPS ALLOCATION   |            |   |         |   | 3,804,987.39  |
| 34 | VOCATIONAL EDUCATION EXPENDITURES FOR 2005-06                                  | 159,171.79 | X | 102.90% | = | 163,787.77    |
| 35 | TRANSPORTATION - EPS ALLOCATION  |            |   |         |   | 1,094,841.46  |
| 36 | TRANSPORTATION (BUS PURCHASES) FOR 2006-07                                     |            |   |         |   | 379,877.00    |
| 39 | TOTAL OTHER SUBSIDIZABLE COSTS   |            |   |         |   | 5,725,782.28  |
| 40 | TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39) |            |   |         |   | 27,223,007.62 |

C. DEBT SERVICE ALLOCATIONS

| 41  | DEBT SERVICE                                      | NAME OF PROJECT   | PRINCIPAL  | INTEREST   |               |
|-----|---|-------------------|------------|------------|---------------|
|     | 10/15/07  | NEW MIDDLE SCHOOL | 230,000.00 | 55,430.00  | 285,430.00    |
|     | 04/15/08  | NEW MIDDLE SCHOOL | 0.00       | 48,760.00  | 48,760.00     |
|     | 11/01/07  | NEW MIDDLE SCHOOL | 251,250.00 | 55,777.50  | 307,027.50    |
|     | 05/01/08  | NEW MIDDLE SCHOOL | 0.00       | 49,873.13  | 49,873.13     |
| 42  | TOTAL PRINCIPAL & INTEREST                        |                   | 481,250.00 | 209,840.63 | 691,090.63    |
| 43  | APPROVED LEASES FOR 2006-07                       |                   |            |            | 0.00          |
| 43A | APPROVED LEASE PURCHASES FOR 2006-07              |                   |            |            | 30,998.00     |
| 44  | INSURED VALUE FACTOR FOR 2005-06                  |                   |            |            | 0.00          |
| 47  | TOTAL DEBT SERVICE ALLOCATION                     |                   |            |            | 722,088.63    |
| 48  | TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47) |                   |            |            | 27,945,096.25 |

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

|             | AVG. CAL. YEAR PUPILS | 2006 STATE VALUATION X | MILL EXPECTATION | = LOCAL CONTRIBUTION | TOTAL OR ALLOCATION | LOCAL CONTRIBUTION |               |         |       |
|-------------|-----------------------|------------------------|------------------|----------------------|---------------------|--------------------|---------------|---------|-------|
| SCARBOROUGH | 3,325.5               | 100.00%                | 2,873,200,000    | 7.44                 | 21,376,608.00       | 27,945,096.25      | 21,376,608.00 | 100.00% | 7.44M |
| TOTAL       | 3,325.5               |                        | 2,873,200,000    |                      | 21,376,608.00       | 27,945,096.25      | 21,376,608.00 | 100.00% | 7.44M |

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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383 - 274

| E. TOTALS AND ADJUSTMENTS   | TOTAL<br>ALLOCATION    | LOCAL<br>CONTRIBUTION | STATE<br>CONTRIBUTION  |
|---|------------------------|-----------------------|------------------------|
| -----   |                        |                       |                        |
| 49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS                              | 27,945,096.25          | 21,376,608.00         | 6,568,488.25           |
| 50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS                           | 27,945,096.25          | 21,376,608.00         | 6,568,488.25           |
| 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                                     |                        |                       | 808.85-                |
| 57 LESS ADJUSTMENT FOR LAPTOP AGREEMENT   |                        |                       | 0.00                   |
| 58F EPS TRANSITION ADJUSTMENT PER 20-A MRSa SECTION 15686                       |                        |                       | 0.00                   |
| 58G LIMITATION OF INCREASES ADJUSTMENT - 15%                                    |                        |                       | 0.00                   |
| 59A MINIMUM TEACHER SALARY ADJUSTMENT   |                        |                       | 0.00                   |
| 59B REGIONALIZATION AND EFFICIENCY ASSISTANCE                                   |                        |                       | 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                            |                        |                       | 6,567,679.40           |
| 61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):          | LOCAL SHARE % = 76.50% |                       | STATE SHARE % = 23.50% |
| 62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): | LOCAL SHARE % = 76.50% |                       | STATE SHARE % = 23.50% |
| 63 FYI: 100% E.P.S. TOTAL ALLOCATION  | 29,076,529.17          |                       |                        |