

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

SCARBOROUGH

2012-13

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1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2011)	1,446	778	2,224	1,067	3,291
10 ATTENDING PUPILS (OCTOBER 2011)	1,406	778	2,184	1,064	3,248
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2011	1,426.0	778.0	2,204.0 (67%)	1,065.5 (33%)	3,269.5

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	83.9 (17:1)	48.6 (16:1)	71.0 (15:1)	=	203.5	206.0	=	.99 X	10454,906	=	6934,739	3415,618
B. GUIDANCE	4.1 (350:1)	2.2 (350:1)	4.3 (250:1)	=	10.6	18.2	=	.58 X	930,827	=	361,720	178,160
C. LIBRARIANS	1.8 (800:1)	1.0 (800:1)	1.3 (800:1)	=	4.1	3.0	=	1.37 X	180,023	=	165,243	81,389
D. HEALTH	1.8 (800:1)	1.0 (800:1)	1.3 (800:1)	=	4.1	5.0	=	.82 X	246,293	=	135,313	66,647
E. EDUCATION TECHS	14.3 (100:1)	7.8 (100:1)	4.3 (250:1)	=	26.4	26.4	=	1.00 X	526,981	=	353,077	173,904
F. LIBRARY TECHS	2.9 (500:1)	1.6 (500:1)	2.1 (500:1)	=	6.6	6.0	=	1.10 X	131,193	=	96,689	47,623
G. CLERICAL	7.1 (200:1)	3.9 (200:1)	5.3 (200:1)	=	16.3	14.9	=	1.09 X	456,195	=	333,160	164,093
H. SCHOOL ADMIN.	4.7 (305:1)	2.6 (305:1)	3.4 (315:1)	=	10.7	10.0	=	1.07 X	832,767	=	597,011	294,050

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	37	37	81,548	39,424
B. Supplies and Equipment	346	478	762,584	509,309
C. Professional Development	59	59	130,036	62,865
D. Instructional Leadership Support	24	24	52,896	25,572
E. Co- and Extra-Curricular Student	34	114	74,936	121,467
F. System Administration/Support	220	220	484,880	234,410
G. Operations & Maintenance	1,013	1,204	2232,652	1282,862

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	1443,433	710,945
B. Education & Library Technicians	36.00%	161,916	79,750
C. Clerical	29.00%	96,616	47,587
D. School Administrators	14.00%	83,582	41,167

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.08)	724,680	356,872
16 Adjustment for Title I Revenues	-78,582	-38,704

17 TOTALS	15228,128	7895,009
18 E.P.S. RATES	6,909	7,410

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A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	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		
	APRIL 2011	2,223.0	1,067.0	3,290.0		
	OCTOBER 2011	2,181.0	1,065.0	3,246.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	2,202.0 +	40.83	X	6,909.00	= 15,495,712.47
	9-12 PUPILS	1,066.0 +	5.16	X	7,410.00	= 7,937,295.60
	ADULT EDUC. COURSES AT .1	0.1		X	7,410.00	= 741.00
	K-8 EQUIV. INSTR. PUPILS	1.250		X	6,909.00	= 8,636.25
	9-12 EQUIV. INSTR. PUPILS	0.375		X	7,410.00	= 2,778.75
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .1687	371.5	X .15	X	6,909.00	= 385,004.03
	9-12 DISADVANTAGED @ .1687	179.8	X .15	X	7,410.00	= 199,847.70
	K-8 LIMITED ENGLISH PROF.	47.0	X .500	X	6,909.00	= 162,361.50
	9-12 LIMITED ENGLISH PROF.	7.0	X .500	X	7,410.00	= 25,935.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	2,202.0		X	43.00	= 94,686.00
	9-12 STUDENT ASSESSMENT	1,066.0		X	43.00	= 45,838.00
	K-8 TECHNOLOGY RESOURCES	2,202.0		X	98.00	= 215,796.00
	9-12 TECHNOLOGY RESOURCES	1,066.0		X	296.00	= 315,536.00
	K-2 PUPILS	656.0	X .10	X	6,909.00	= 453,230.40
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					25,343,398.70
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					24,583,096.73
30	ADJUSTED TOTAL OPERATING ALLOCATION					24,583,096.73

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2010-11	286,822.68	X	101.10%	=	289,977.73
32	SPECIAL EDUCATION - EPS ALLOCATION					5,150,295.36
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2010-11	262,644.72	X	101.10%	=	265,533.81
35	TRANSPORTATION - EPS ALLOCATION					1,295,995.34
36	TRANSPORTATION (BUS PURCHASES) FOR 2011-12					77,110.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					7,078,912.24
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					31,662,008.97

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	SCARBOROUGH				
	10/15/12	NEW MIDDLE SCHOOL	230,000.00	21,275.00	251,275.00
	04/15/13	NEW MIDDLE SCHOOL	0.00	14,260.00	14,260.00
	11/01/12	NEW MIDDLE SCHOOL	251,250.00	25,125.00	276,375.00
	05/01/13	NEW MIDDLE SCHOOL	0.00	18,843.75	18,843.75
42	TOTAL PRINCIPAL & INTEREST		481,250.00	79,503.75	560,753.75
43	APPROVED LEASES FOR 2011-12 - SCARBOROUGH				0.00
43A	APPROVED LEASE PURCHASES FOR 2011-12 - SCARBOROUGH				0.00
44	INSURED VALUE FACTOR FOR 2010-11 - SCARBOROUGH				0.00
47	TOTAL DEBT SERVICE ALLOCATION				560,753.75
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				32,222,762.72

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL. YEAR PUPILS	100.00%	OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION	TOTAL ALLOCATION	LOCAL CONTRIBUTION
SCARBOROUGH	3,268.0	100.00%	32,222,762.72		0.00		32,222,762.72		
TOTAL	3,268.0						32,222,762.72		

	2011 STATE VALUATION X	MILL EXPECTATION	=	TOWN CONTRIBUTION	OR	TOWN ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
SCARBOROUGH	3,564,150,000	7.800		27,800,370.00		32,222,762.72	27,800,370.00	100.00% 7.80M
TOTAL	3,564,150,000			27,800,370.00		32,222,762.72	27,800,370.00	100.00% 7.80M

E. TOTALS AND ADJUSTMENTS

	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	32,222,762.72	27,800,370.00	4,422,392.72
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	32,222,762.72	27,800,370.00	4,422,392.72
51 PLUS AUDIT ADJUSTMENTS			0.00
52 LESS AUDIT ADJUSTMENTS			75,508.00
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
59D BUS REFURBISHING ADJUSTMENT			0.00
59E LESS MAINECARE SEED - PRIVATE			15,806.13
59E LESS MAINECARE SEED - PUBLIC			17,613.24
60 ADJUSTED STATE CONTRIBUTION			4,313,465.35
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 86.28% STATE SHARE % = 13.72%			
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 86.61% STATE SHARE % = 13.39%			
63 FYI: 100% E.P.S. TOTAL ALLOCATION	32,983,064.69		

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	312,725.96	348,182.28	0.00	0.00
August	312,725.96	348,182.29	0.00	0.00
September	312,725.96	348,182.29	0.00	0.00
October	312,725.96	348,182.29	251,275.00	251,275.00
November	312,725.96	346,544.32	276,375.00	276,375.00
December	312,725.96	346,588.21	0.00	0.00
January	312,725.96	346,588.21	0.00	0.00
February	312,725.96	346,588.21	0.00	0.00
March	312,725.96	248,574.09	0.00	0.00
April	312,725.96	242,703.01	14,260.00	14,260.00
May	312,725.96	0.00	18,843.75	18,843.75
June	312,726.04	0.00	0.00	0.00
Total	3,752,711.60	3,270,315.20	560,753.75	560,753.75