

FEB 26 2008



## *Scarborough School Department*

*P.O. Box 370*

*Scarborough, Maine 04070-0370*

*Telephone: 207-730-4100*

*FAX: 207-730-4104*

*www.scarborough.k12.me.us*

*David A. Doyle*  
*Superintendent of Schools*

Feb. 25, 2008

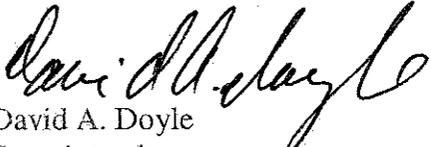
Susan A. Gendron  
Commissioner of Education  
State of Maine  
Department of Education  
23 State House Station  
Augusta, ME 04333-0023

Dear Commissioner Gendron;

As you have requested, I would like to verify that the projected expenditures in FY 2008-2009 for system administration, transportation, special education and facilities and maintenance that are part of our tentative budget, will not have an adverse impact on the instructional program here in Scarborough.

There are no additional changes to the plan as submitted on Feb. 1, 2008.

Thanks you for your consideration.

  
David A. Doyle  
Superintendent

# ALTERNATIVE PLAN SUBMITTAL SHEET

School Administrative Unit Submitting Alternative Plan:

- Scarborough

Contact Information:

Name: David A. Doyle  
Address: 259 US Rte 1  
Box 370  
Scarborough, ME 04070-0370  
Telephone: 730-4100  
email: ddoyle@scarborough.k12.me.us

Date Plan Submitted by SAU: Feb. 25,2008 clarification  
Jan.31,2008 - rev.  
Nov.16,2007 original

**The intent to submit an alternative plan has been approved by the Commissioner in the approval of the Notice of Intent?**

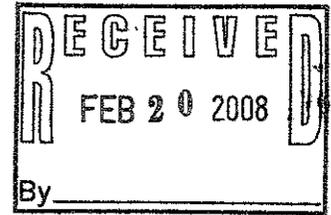
YES       NO

(If NO, please explain.)



JOHN ELIAS BALDACCI  
GOVERNOR

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
23 STATE HOUSE STATION  
AUGUSTA, MAINE  
04333-0023



SUSAN A. GENDRON  
COMMISSIONER

February 19, 2008

David A. Doyle, Superintendent  
Scarborough School Department  
PO Box 370  
Scarborough, ME 04070

Dear Superintendent Doyle:

Thank you for the revised Alternative Plan that you submitted on behalf of Scarborough School Department on February 1, 2008 for Department review for compliance with the school reorganization law, P.L. 2007, chapter 240, Part XXXX.

Members of my staff and I have completed the review of the plan. Below is a list of our findings and identification of any additional information/revisions.

**FINDINGS:**

- The plan submitted as of February 1, 2008 will be approved once the additional information/revision listed below is received.

**ADDITIONAL INFORMATION/REVISIONS:**

- For clarity, as you prepare your statement on adverse impact, please consider using language similar to that in P.L. 2007, chapter 240, Part XXXX-36(6)(F) that “. . . the projected expenditures in FY 2008-2009 for system administration, transportation, special education, and facilities and maintenance will not have an adverse impact on the instructional program” by providing an assurance to that effect.

**SUBMISSION OF ADDITIONAL INFORMATION/REVISIONS:**

Please provide the additional materials to complete your plan by March 28, 2008.  
Please include:

- Any additional information/revisions required

- An updated Submittal Page
- An updated Cover Sheet Checklist, if anything has changed with the new submission
- A copy of this Response from the Commissioner.

I will respond no more than 14 days after the revisions/additional materials are refiled with the Department. As you are the contact person identified on the Submittal Sheet, this response is addressed to you but with the understanding that you will share it with your school administrative unit board members.

Finally, what I am reviewing for approval is a plan (or a submission, if the plan is incomplete) which is by its very nature prospective, with steps yet to be taken or finalized; and any review comments or approval given are in relation to the elements required under P.L. 2007, chapter 240, Part XXXX but not the legality of all the activities proposed. Thus, I strongly recommend that you have your own legal advisor(s) review the details of any particular transaction proposed in your plan (particularly with respect to the disposition of property, to debt, and to employee contracts/relations) as you proceed, to ensure the legality of the steps you'll be taking to implement the plan. If that review leads to any substantive changes in any parts of your plan, please be sure to submit an amended plan to the Department for our review and our file.

Again, my sincere thanks for your efforts.

Sincerely,



Susan A. Gendron  
Commissioner of Education

## Alternative Plan Cover Sheet

(Please attach Alternative Plan as Exhibit A)

Plan Requirements				
Item	Complete	In Progress	Not Yet Started	Need Assistance <sup>1</sup>
Plan addresses how the SAU will reorganize administrative functions, duties and noninstructional personnel so that projected expenditures of RSU in fiscal 2008-2009 for the following areas will not have an adverse impact on the instructional program.				
<b>system administration</b>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>transportation</b>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>special education</b>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>facilities and maintenance</b>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Plan addresses how cost savings will be achieved in fiscal 2008-2009 for the above four areas.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Parameters for Plan Development				
Enrollment meets requirements (2,500 except where circumstances justify an exception)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
When viewed in conjunction with surrounding proposed units, may not result in one or more municipalities being denied the option to join an RSU	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Includes at least one publicly supported high school	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Consistent with policies set forth in section 1451	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
No displacement of teachers	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
No displacement of students	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
No closures of schools existing or operating during school year immediately preceding reorganization, except as permitted under section 1512	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Collaborative Agreements				
			Yes	No
Does your plan currently include information/documentation on collaborative agreements? <i>(not required, but encouraged)</i>			<input checked="" type="checkbox"/>	<input type="checkbox"/>

<sup>1</sup> Please explain what assistance you need to complete this portion of your plan, and state from whom you need assistance, on the next page.



Scarborough School Department  
*Advancing the Vision of Success for All*

**Alternative Plan for Consolidation**

By state law, all existing school districts in Maine were required to submit consolidation plans to the Department of Education by December 1, 2007. In general, for districts of fewer than 2500 students, those plans must involve forming a regional school unit (RSU) with one or more neighboring districts. For districts with more than 2500 students – like Scarborough (enrollment 3365) – an alternative plan to remain a “stand-alone” district will meet the new statute. The Scarborough School Department (SSD) has filed such a plan. As part of the alternative plan, SSD must demonstrate how it will operate efficiently without negatively impacting student learning.

**Efficiency Indicators for the Scarborough School Department**

When contemplating the efficiencies within the Scarborough School Department, the following information is helpful:

- FY '06 financial data from the Department of Education (<http://www.maine.gov/education/>) shows Scarborough to be operating 3.8% below the state average in overall per pupil expenditures; well below the level of other nearby school districts. (Figure 1)
- Essential Programs and Services (EPS) is a Department of Education formula that determines what it should cost to fund each district’s educational programming at a bare minimum. Scarborough’s FY07 budget was \$597,864 below the level recommended by EPS. (Figure 2) Scarborough was the only K-12 district in Cumberland County operating below the EPS level during 2007.

**Figure 1: FY'06 Per Pupil Expenditures**

<u>District</u>	<u>Expenditure</u>
South Portland	10,462.98
Yarmouth	9,690.51
Freeport	9,540.01
Falmouth	9,122.59
Portland	8,972.00
S.A.D. 51	8,841.84
Westbrook	8,723.53
Cape Elizabeth	8,118.58
Gorham	7,870.34
S.A.D. 06	7,717.26
Windham	7,507.11
<b>Scarborough</b>	<b>7,210.18</b>
State Average	8,229.51

**Figure 2: EPS/Budget Comparisons 2007**

<u>District</u>	<u>FY '07 EPS Allocation</u>	<u>FY '07 Budget</u>	<u>Over (Under) EPS - Amount</u>	<u>Over(Under) EPS - %</u>
Yarmouth	\$ 12,553,483.00	\$ 15,872,018.00	\$ 3,318,534.00	26%
Falmouth	\$ 19,458,088.00	\$ 23,098,541.00	\$ 3,640,452.00	19%
South Portland	\$ 28,380,014.00	\$ 33,472,642.00	\$ 5,092,628.00	18%
MSAD #51	\$ 20,883,086.00	\$ 24,197,446.00	\$ 3,314,359.00	16%
Freeport	\$ 11,549,153.00	\$ 12,886,314.00	\$ 1,337,161.00	12%
Cape Elizabeth	\$ 14,720,736.00	\$ 16,161,581.00	\$ 1,440,845.00	10%
Gorham	\$ 25,593,143.00	\$ 27,234,557.00	\$ 1,641,413.00	6%
Portland	\$ 66,175,675.00	\$ 68,803,852.00	\$ 2,628,178.00	4%
Westbrook	\$ 24,234,188.00	\$ 25,114,589.00	\$ 880,401.00	4%
Windham	\$ 25,062,890.00	\$ 25,489,519.00	\$ 426,629.00	2%
MSAD #6	\$ 35,548,031.00	\$ 36,088,747.00	\$ 540,716.00	2%
<b>Scarborough</b>	<b>\$ 27,912,395.00</b>	<b>\$ 27,314,531.00</b>	<b>\$ (597,864.00)</b>	<b>(2%)</b>

- In the area of system administration Scarborough operates 48% below the Maine average. For Transportation and Maintenance, Scarborough's budget is 15.9% and 9.4% below the state average, respectively. Of the 11 categories cited in the Department of Education report, Scarborough operates slightly above the state average in only one, Debt Service - which is due to the renovation and expansion of the High School, a project completely funded by local tax dollars.

Along with this statistical data, the following anecdotal information provides further insight into the efficiencies of the Scarborough School Department:

- In the September 30, 2007 edition of the Maine Sunday Telegram, an article regarding school consolidation included the following: "The Brookings report singled out Scarborough as an appropriately sized district. Its high scoring and efficient high school made the district all the more attractive to lawmakers."
- At a meeting of the Cumberland County Superintendent's Association on Sept. 13, 2007, Commissioner of Education Susan Gendron identified Scarborough as the model of a high performing, efficient school department.
- On May 16, 2007, the Scarborough School Department received a request from a representative of the Casco Bay Alliance, a group of schools working together in the Greater Portland area. The Alliance was in the process of conducting a study around school consolidation in conjunction with the New England School Development Council. The principal investigator for the study, Don Kennedy, indicated that he was being told repeatedly that Scarborough was one of the few districts in Maine recognized for achieving continuous improvement in student performance, while working efficiently (below EPS). Members of the Alliance were seeking information as to how Scarborough was able to perform with such efficiency and effectiveness.
- At the Maine State Superintendents' Association Fall conference on October 24, 2007, during a round table discussion with superintendents from across the State, the question was again asked on several occasions, "We are told that Scarborough is the model, how do you do it?"

### **Current Efficiencies**

- The Scarborough School Department enjoys a strong relationship with the Town of Scarborough, which allows for the following efficiencies, with estimated annual savings to local taxpayers identified in parentheses:
  - 1) Sharing of Finance Department services for payroll and accounts payable, as well as the cost of equipment and supplies for those functions (\$60,000 annually – salaries, benefits, and equipment);
  - 2) The Town serves as the bonding agent for all Town and School Department projects (\$30,000 annually – salaries and benefits);
  - 3) Bidding for gas, oil, and natural gas is done collaboratively, allowing for purchases to be made at lower prices due to larger volume (\$35,500 annually);
  - 4) Collaborating with the Community Services Department on scheduling all town and school facilities, as well as field maintenance and grounds-keeping (\$250,000 annually – salaries, benefits, equipment, and supplies);

- 5) Collaborating with Community Services to provide Extended School Year programs, reducing the need for placement of students in out-of-district camps (\$2,500 annually);
  - 6) Housing of district administrative offices at the municipal building at no cost to the School Department (\$25,000 annually);
  - 7) Sharing Information Technology (IT) staff with the Town (\$300,000 annually – salaries, benefits);
  - 8) Consolidation of computer software, hardware, and network services between the School Department and the Town (\$100,000 annually – vehicles and equipment);
  - 9) Collaboration with the Town's Public Works Department for items such as storm-water basin maintenance and vehicle/bus maintenance. Labor rates charged to the School Department are \$30-35/hour as opposed to the \$75/hour charged at most commercial shops (\$20,000 annually – parts, \$27,500 annually – labor);
  - 10) Tipping Fees for waste disposal and recycling are paid by the Town (\$25,000 annually);
- The Scarborough School Department benefits from being part of the Greater Portland Council of Governments by ordering paper, oil, office and school supplies, software, external signage through this group (\$5,000 annually).
  - Electricity is purchased through Maine Power Options. Scarborough received a \$100,000 PUC efficient energy grant as a result of efficiencies resulting from the expansion and renovation of the High School (\$52,000 annually).
  - Maine State Billing is contracted with for Medicaid Administration Services, as well as, IEP Case Management Services (\$25,000 annually – salary and benefits).
  - Due to increased efficiencies the School Department recently eliminated the position of half time clerk in the business office (\$20,000 annually – salary and benefits).
  - Central Office Administrators wear many hats. Along with the normal responsibilities of each position, the Assistant Superintendent oversees Adult Education, Health Services, and Title IV; the Business Manager oversees Transportation and Food Services; the Curriculum Director oversees Title I, IIA, IIC, and V. Libraries, and Academic Support Services; and the Director of Special Services oversees Special Education as well as programming for ESL and Title III, Gifted and Talented, and Section 504 (\$200,000 annually – salaries and benefits).
  - The School Department participates in Ruth's Reusable Resources, providing employees with access to school supplies, equipment, and furniture (\$30,000 annually).
  - The Special Services Department has joined with South Portland to access Title III services (\$5,300 annually).
  - Athletic and co-curricular programs have shared transportation to interscholastic events with neighboring districts, including Gorham, South Portland, and Cape Elizabeth (\$1000 annually – fuel, salaries and benefits).
  - In 2005, the Board of Education revised the district's bus routing policy to reduce the number of bus stops on all routes. This has led to shorter run times, thereby reducing fuel consumption (\$35,000 annually – salary and benefits, and \$10,000 annually - fuel).

- The School Nutrition Program purchases commodities through a local cooperative made up of several school districts, leading to lower costs through bulk ordering (\$5,000 annually).
- Class sizes in Scarborough, for each phase level, are higher than those seen in other local districts with whom we are compared. To bring class sizes to levels similar to those found in higher performing districts would require hiring one to two teachers at each grade level; a minimum cost of \$600,000 annually.

The total estimated savings of these practices is \$1,863,800.

### **Moving Forward**

At a meeting of the Cumberland County Superintendents' Association held at Westbrook Regional Vocational Center on October 18, Department of Education Policy Director Jim Rier stated that districts that are currently achieving the economies expected in the consolidation law may continue to operate with existing efficiency. Scarborough, operating well below the state average for per pupil expenditure and below the level identified in the State's EPS funding formula, is clearly one of those districts.

Along with the policies and practices that lead to current efficiencies, Scarborough will search for even greater efficiencies through several vehicles:

- Scarborough Schools will continue to seek economies in the area of transportation. Transportation software targeting efficiency in bus routes is being considered by the Department of Education and will be reviewed by the School Department for potential application in Scarborough. The School Board is contemplating a policy that would establish "No Idling" zones at each of the six school sites, which would produce both financial and environmental benefits.
- Scarborough will continue discussions with area districts – including Cape Elizabeth, South Portland, Portland, and Falmouth – regarding regionalized Special Education services.
- The Sebago Alliance, comprised of school districts from Gorham, Windham, Westbrook, Raymond, and M.S.A.D. #6 (Buxton, Standish, Limington) has invited Scarborough to consider membership. This group already shares the costs of a regional day-treatment program for students in grades 5-12. Professional development activities for a variety of focus groups occur regularly, and more shared services are being considered for the near future.

GENERAL FUND -- KINDERGARTEN THROUGH GRADE TWELVE

Scarborough School Department

<b>Regular instruction:</b>		
23. Regular Instruction Programs		14,552,990.00
14. K-2 Instruction Programs		-
20. Other Instructional Programs		210,863.00
	<i>Alternative Education</i>	
	<i>English as a 2nd Language</i>	
<b>Special Education Instruction:</b>		
27. Special Education Programs		5,506,983.00
8. Gifted & Talented Programs		338,306.00
<b>CTE Instruction:</b>		
2. Career and Technical Education		256,560.00
	<i>Career and Technical Education Student Support Services</i>	
	<i>Career and Technical Education Instruction</i>	
	<i>Career and Technical Education Operation &amp; Maintenance of F</i>	
	<i>Career and Technical Education School Administration</i>	
<b>Other instruction (including summer school and extracurricular instruction):</b>		
3. Co-curricular		123,109.00
6. Extra-curricular		615,516.00
20. Other Instructional Programs		-
	<i>Summer School</i>	
22. Post Secondary Enrollment		-
<b>Student and staff support:</b>		
<i>Student Support Services</i>		
9. Guidance Services		741,141.00
10. Health Services		441,243.00
13. Instructional Technology		354,980.00
21. Other Student Support Services		-
<i>Staff Support Services</i>		
11. Improvement of Instruction		673,471.00
12. Improvement of Staff Training		-
15. Library Services		554,273.00
29. Student Assessment		-
	<i>Other Staff Support Services</i>	-
<b>System administration:</b>		
30. System Administration		796,763.00
<b>School administration:</b>		
24. School Administration		1,241,732.00
<b>Transportation and buses:</b>		
31. Transportation		1,588,993.00
<b>Facilities maintenance:</b>		
19. Operation & Maintenance of Plant		3,888,576.00
	<i>Maintenance/Custodial</i>	
	<i>Capital Enhancement &amp; Improvement</i>	
	<i>Capital Renewal &amp; Renovation</i>	
<b>Debt services and other co</b>		
5. Debt Service Payments		4,414,655.00
<b>All other expenditures, including school lunch:</b>		
7. Food Service Transfer		-
25. School Nutrition Expenditures (Local Only)		-
4. Community Service		-
18. Non Public School Services		-
	<i>Contingency</i>	-
<b>TOTAL BUDGET (Excluding Adult Ed)</b>	<b>\$</b>	<b>36,300,154</b>



STATE OF MAINE  
DEPARTMENT OF EDUCATION  
23 STATE HOUSE STATION  
AUGUSTA, MAINE  
04333-0023

JOHN ELIAS BALDACCI  
GOVERNOR

SUSAN A. GENDRON  
COMMISSIONER

January 9, 2008

Dear Superintendent/RPC Chair:

This letter is written to inform you of a correction to the language in the response letter dated December 14, 2007 that you received from the Department of Education regarding your Reorganization or Alternative Plan.

Under the heading **General Documentation (Submittal Sheet)**, the bullet states: "The actual number of students for which the proposed RSU was fiscally responsible as of October 1, 2006 was XXXX. I am making you aware of this as this is the enrollment number that will be used in determining Essential Programs and Services funding." The second sentence in the bullet should read as follows: *I am making you aware of this as this is the enrollment number that was used in determining whether the unit met the 2,500 or 1,200 student thresholds established in P.L. 2007, chapter 240, Part XXXX.*

I regret any confusion or inconvenience this clerical error may have caused.

Sincerely,

A handwritten signature in cursive script that reads "Susan A. Gendron".

Susan A. Gendron  
Commissioner of Education



STATE OF MAINE  
DEPARTMENT OF EDUCATION  
23 STATE HOUSE STATION  
AUGUSTA, MAINE  
04333-0023

JOHN ELIAS BALDACCI  
GOVERNOR

SUSAN A. GENDRON  
COMMISSIONER

December 14, 2007

David A. Doyle, Superintendent  
Scarborough School Department  
PO Box 370  
Scarborough, ME 04070

Dear Superintendent Doyle:

Thank you for the Alternative Plan that you submitted on behalf of Scarborough School Department on November 16, 2007 for Department review for compliance with the school reorganization law, P.L. 2007, chapter 240, Part XXXX.

I recognize how much time, effort and thoughtful work is required to complete an alternative plan and appreciate the efforts made, to date, by all those involved.

Members of my staff and I have reviewed the submission and offer the comments and notes listed below to assist you in completing the plan. If you make any substantive change(s) to any part of the plan beyond those listed below, please be sure to note those on the Updated Alternative Plan Cover Sheet Checklist, along with notation of those items that have changed per the notes contained in this response.

**General Documentation (Submittal Sheet)**

- All information submitted as required.
- The actual number of students for which the proposed RSU was fiscally responsible as of October 1, 2006 was 3,313. I am making you aware of this as this is the enrollment number that will be used in determining Essential Programs and Services funding.

**Checklist/Plan Text Items**

Items Checked "Complete"

With respect to the items you checked as "complete", please note the following:

*\* Required Items*

Each alternative plan must provide projected expenditures in FY 2008-2009 for system administration, transportation, special education, and facilities and maintenance in accordance with P.L. 2007, chapter 240, Part XXXX-36(6)(F). Please provide these projected expenditures; and please consider using the guidance offered in the Drummond Woodsum workshop materials.

In Exhibit A, we have included a comparison of (A) the 2007-08 EPS allocations for the four categories of system administration, transportation, special education, and facilities and maintenance and (B) your unit's 2007-08 budget information (if available) for these four categories. Also included are estimated 2008-09 EPS allocations for system administration, transportation, and facilities and maintenance. I encourage you to review this information. NOTE: If the 2007-08 budget information is missing then it is likely that your unit has not submitted this information to the MEDMS Financial System; please see Administrative Letter # 20, dated 2/13/2007 for instructions.

Please address the requirement in P.L. 2007, chapter 240, Part XXXX-36(6)(F) that "... the projected expenditures in FY 2008-2009 for system administration, transportation, special education, and facilities and maintenance will not have an adverse impact on the instructional program" by providing an assurance to that effect. Note: We will confirm this assurance against the information that was required to be submitted to the MEDMS Financial System in August, 2007.

A model for budgeting for system administration is available at [www.maine.gov/education/supportingschools/planning.html](http://www.maine.gov/education/supportingschools/planning.html).

The Department of Education will be issuing an RFP to procure routing software to be available statewide. It is the Department's intent to issue the RFP early in 2008 and have a contract signed with a vendor as soon thereafter as possible so that the software will be available to RSUs and municipalities as soon as possible. SAUs may begin to work with the system in FY 2008-2009 but will not be able to budget any cost savings until FY 2009-2010.

We will review all items on the checklist again, upon your completion of the plan.

**SUBMISSION OF REVISIONS:**

Please provide the additional materials to complete your plan by February 1, 2008. Please include:

- Any additional data required
- An updated Submittal Page

- An updated Cover Sheet Checklist
- A copy of this Response from the Commissioner.

I will respond no more than 14 days after the revisions/additional materials are refiled with the Department. As you are the contact person identified on the Submittal Sheet, this response is addressed to you but with the understanding that you will share it with your school administrative unit board members.

Finally, what I am reviewing for approval is a plan (or a submission, if the plan is incomplete) which is by its very nature prospective, with steps yet to be taken or finalized; and any review comments or approval given are in relation to the elements required under P.L. 2007, chapter 240, Part XXXX but not the legality of all the activities proposed. Thus, I strongly recommend that you have your own legal advisor(s) review the details of any particular transaction proposed in your plan (particularly with respect to the disposition of property, to debt, and to employee contracts/relations) as you proceed, to ensure the legality of the steps you'll be taking to implement the plan. If that review leads to any substantive changes in any parts of your plan, please be sure to submit an amended plan to the Department for our review and our file.

Again, my sincere thanks for your efforts.

Sincerely,



Susan A. Gendron  
Commissioner of Education

Enc.

Exhibit A

Maine Department of Education  
Alternative Plan Financial Review

School Administrative Unit: Scarborough

1. 100% Essential Programs and Services

10/1/2006 Enrollment	Required Local	Additional Local	ED 281 Line 60 Subsidy	Taxes and Subsidy	100% EPS	Amount Over (Under) EPS	Percent Over (Under) EPS
3474.52	\$ 21,376,608	\$ 16,949	\$ 6,567,679	\$ 27,961,236	\$ 29,076,529	\$ (1,115,293)	-3.84%

2. System Administration

FY '08 Budget*	Assessment K - 8	Assessment 9 - 12	100% EPS Total	Less Revenues	Amount Over (Under) Assessment	Percent Over (Under) Assessment
\$ 857,718	\$ 877,559	\$ 366,701	\$ 1,244,261	\$ -	\$ (386,543)	-31.07%

Estimated 2008-09 100% EPS Allocation based on student counts used for 2007-08 funding = \$ 708,801

3. Operations and Maintenance of Facilities

FY '08 Budget*	Assessment K - 8	Assessment 9 - 12	100% EPS Total	Less Revenues	Amount Over (Under) Assessment	Percent Over (Under) Assessment
\$ 3,879,400	\$ 2,336,899	\$ 1,170,148	\$ 3,507,047	\$ -	\$ 372,353	10.62%

Estimated 2008-09 100% EPS Allocation based on student counts used for 2007-08 funding = \$ 3,439,356

4. Special Education

FY '08 Budget*	100% EPS Assessment	Less Revenues	Amount Over (Under) Assessment	Percent Over (Under) Assessment
\$ 4,820,760	\$ 3,804,987	\$ 7,027,679	\$ (6,011,906)	-158.00%

Estimated 2008-09 100% EPS Allocation based on student counts used for 2007-08 funding = Not Available

5. Transportation

FY '08 Budget*	100% EPS Assessment	Less Revenues	Amount Over (Under) Assessment	Percent Over (Under) Assessment
\$ 1,491,533	\$ 1,094,841	\$ -	\$ 396,692	36.23%

Estimated 2008-09 100% EPS Allocation based on student counts used for 2007-08 funding = \$ 1,040,099

\*FY '08 Budget information from MEDMS Financial Reporting.