

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

SANFORD

2007-08

381 - 271

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2006)	1,382	888	2,270	1,322	3,592
10 ATTENDING PUPILS (OCTOBER 2006)	1,389	803	2,192	1,336	3,528
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2006	1,385.5	845.5	2,231.0 (63%)	1,329.0 (37%)	3,560.0

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	81.5 (17:1)	52.8 (16:1)	88.6 (15:1)	=	222.9 /	230.5 =		.97 X	9957,630 =		6085,108	3573,793
B. GUIDANCE	4.0 (350:1)	2.4 (350:1)	5.3 (250:1)	=	11.7 /	20.1 =		.58 X	928,169 =		339,153	199,185
C. LIBRARIANS	1.7 (800:1)	1.1 (800:1)	1.7 (800:1)	=	4.5 /	4.9 =		.92 X	262,211 =		151,977	89,257
D. HEALTH	1.7 (800:1)	1.1 (800:1)	1.7 (800:1)	=	4.5 /	6.0 =		.75 X	242,364 =		114,517	67,256
E. EDUCATION TECHS	13.9 (100:1)	8.5 (100:1)	5.3 (250:1)	=	27.7 /	41.2 =		.67 X	647,362 =		273,252	160,481
F. LIBRARY TECHS	2.8 (500:1)	1.7 (500:1)	2.7 (500:1)	=	7.2 /	6.0 =		1.20 X	101,126 =		76,451	44,900
G. CLERICAL	6.9 (200:1)	4.2 (200:1)	6.6 (200:1)	=	17.7 /	18.9 =		.94 X	517,923 =		306,714	180,134
H. SCHOOL ADMIN.	4.5 (305:1)	2.8 (305:1)	4.2 (315:1)	=	11.5 /	11.0 =		1.05 X	806,535 =		533,523	313,339

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	33	33	73,623	43,857
B. Supplies and Equipment	311	430	693,841	571,470
C. Professional Development	52	52	116,012	69,108
D. Instructional Leadership Support	21	21	46,851	27,909
E. Co- and Extra-Curricular Student	30	102	66,930	135,558
F. System Administration/Support	359	356	800,929	473,124
G. Operations & Maintenance	956	1,136	2132,836	1509,744

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	1271,243	746,603
B. Education & Library Technicians	36.00%	125,893	73,937
C. Clerical	29.00%	88,947	52,239
D. School Administrators	14.00%	74,693	43,867

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.03)	285,452	167,665
16 Adjustment for Title I Revenues	-388,739	-228,307

17 TOTALS	13269,206	8315,118
18 E.P.S. RATES	5,948	6,257

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A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2004	2,433.0	1,203.0	3,636.0		
	OCTOBER 2004	2,371.0	1,280.0	3,651.0		
	APRIL 2005	2,364.0	1,222.0	3,586.0		
	OCTOBER 2005	2,306.0	1,343.0	3,649.0		
	APRIL 2006	2,280.0	1,268.0	3,548.0		
	OCTOBER 2006	2,201.0	1,249.0	3,450.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	2,240.5 +	85.33	X	5,948.00	= 13,834,036.84
	9-12 PUPILS	1,258.5 +	2.33	X	6,257.00	= 7,889,013.31
	ADULT EDUC. COURSES AT .1	30.3		X	6,257.00	= 189,587.10
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,948.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	6.000		X	6,257.00	= 37,542.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .5116	1,146.2	X .15	X	5,948.00	= 1,022,639.64
	9-12 DISADVANTAGED @ .5116	643.8	X .15	X	6,257.00	= 604,238.49
	K-8 LIMITED ENGLISH PROF.	85.0	X .300	X	5,948.00	= 151,674.00
	9-12 LIMITED ENGLISH PROF.	27.0	X .300	X	6,257.00	= 50,681.70
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	2,240.5		X	40.00	= 89,620.00
	9-12 STUDENT ASSESSMENT	1,258.5		X	40.00	= 50,340.00
	K-8 TECHNOLOGY RESOURCES	2,240.5		X	87.00	= 194,923.50
	9-12 TECHNOLOGY RESOURCES	1,258.5		X	265.00	= 333,502.50
	K-2 PUPILS	697.5	X .10	X	5,948.00	= 414,873.00
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					24,862,672.08
	OPERATING ALLOCATION WITH EPS TRANSITION AT 95.00 %					23,619,538.47
30	ADJUSTED TOTAL OPERATING ALLOCATION					23,619,538.47

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2005-06	85,200.00	X	102.90%	=	87,670.80
32	SPECIAL EDUCATION - EPS ALLOCATION					3,484,074.66
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2005-06	1,368,958.73	X	102.90%	=	1,408,658.53
35	TRANSPORTATION - EPS ALLOCATION					1,337,610.35
36	TRANSPORTATION (BUS PURCHASES) FOR 2006-07					21,164.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					6,339,178.34
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					29,958,716.81

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
		11/01/07 NEW K-6 ELEM	301,925.00	0.00	301,925.00
		05/01/08 NEW K-6 ELEM	0.00	22,040.52	22,040.52
42	TOTAL PRINCIPAL & INTEREST		301,925.00	22,040.52	323,965.52
43	APPROVED LEASES FOR 2006-07				110,527.99
43A	APPROVED LEASE PURCHASES FOR 2006-07				0.00
44	INSURED VALUE FACTOR FOR 2005-06				0.00
47	TOTAL DEBT SERVICE ALLOCATION				434,493.51
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				30,393,210.32

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

					TOTAL ALLOCATION	LOCAL CONTRIBUTION		
	AVG. CAL. YEAR PUPILS	2006 STATE VALUATION	MILL EXPECTATION	LOCAL CONTRIBUTION	OR TOTAL ALLOCATION			
SANFORD	3,499.0	100.00% 1,356,200,000	7.44	10,090,128.00	30,393,210.32	10,090,128.00	100.00%	7.44M
TOTAL	3,499.0	1,356,200,000		10,090,128.00	30,393,210.32	10,090,128.00	100.00%	7.44M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION

49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	30,393,210.32	10,090,128.00	20,303,082.32
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	30,393,210.32	10,090,128.00	20,303,082.32
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			418.79-
57 LESS ADJUSTMENT FOR LAPTOP AGREEMENT			0.00
58F EPS TRANSITION ADJUSTMENT PER 20-A MRS A 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			20,302,663.53
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 33.20%		STATE SHARE % = 66.80%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 33.20%		STATE SHARE % = 66.80%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	31,636,343.93		