

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

SANFORD

2008-09

381 - 271

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2007)	1,359	792	2,151	1,285	3,436
10 ATTENDING PUPILS (OCTOBER 2007)	1,328	740	2,068	1,300	3,368
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2007	1,343.5	766.0	2,109.5 (62%)	1,292.5 (38%)	3,402.0

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	79.0 (17:1)	47.9 (16:1)	86.2 (15:1)	=	213.1 /	229.6 =	=	.93 X	10216,856 =	=	5891,039	3610,637
B. GUIDANCE	3.8 (350:1)	2.2 (350:1)	5.2 (250:1)	=	11.2 /	17.6 =	=	.64 X	847,960 =	=	336,470	206,224
C. LIBRARIANS	1.7 (800:1)	1.0 (800:1)	1.6 (800:1)	=	4.3 /	4.9 =	=	.88 X	259,664 =	=	141,672	86,832
D. HEALTH	1.7 (800:1)	1.0 (800:1)	1.6 (800:1)	=	4.3 /	6.0 =	=	.72 X	258,398 =	=	115,349	70,698
E. EDUCATION TECHS	13.4 (100:1)	7.7 (100:1)	5.2 (250:1)	=	26.3 /	35.5 =	=	.74 X	577,450 =	=	264,934	162,379
F. LIBRARY TECHS	2.7 (500:1)	1.5 (500:1)	2.6 (500:1)	=	6.8 /	6.0 =	=	1.13 X	105,235 =	=	73,728	45,188
G. CLERICAL	6.7 (200:1)	3.8 (200:1)	6.5 (200:1)	=	17.0 /	17.9 =	=	.95 X	516,827 =	=	304,411	186,575
H. SCHOOL ADMIN.	4.4 (305:1)	2.5 (305:1)	4.1 (315:1)	=	11.0 /	12.0 =	=	.92 X	897,744 =	=	512,073	313,851

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	34	34	71,723	43,945
B. Supplies and Equipment	320	442	675,040	571,285
C. Professional Development	54	54	113,913	69,795
D. Instructional Leadership Support	22	22	46,409	28,435
E. Co- and Extra-Curricular Student	31	105	65,395	135,713
F. System Administration/Support	204	204	430,338	263,670
G. Operations & Maintenance	935	1,111	1972,383	1435,968

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	1232,061	755,134
B. Education & Library Technicians	36.00%	121,918	74,724
C. Clerical	29.00%	88,279	54,107
D. School Administrators	14.00%	71,690	43,939

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.03)	276,760	169,626
16 Adjustment for Title I Revenues	-423,953	-259,842

17 TOTALS	12381,631	8068,883
18 E.P.S. RATES	5,869	6,243

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A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	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		
	APRIL 2007	2,154.0	1,198.0	3,352.0		
	OCTOBER 2007	2,068.0	1,201.0	3,269.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X	SAU EPS RATES	
	K-8 PUPILS	2,111.0 +	117.83	X	5,869.00	= 13,081,003.27
	9-12 PUPILS	1,199.5 +	47.33	X	6,243.00	= 7,783,959.69
	ADULT EDUC. COURSES AT .1	12.6		X	6,243.00	= 78,661.80
	K-8 EQUIV. INSTR. PUPILS	1.375		X	5,869.00	= 8,069.88
	9-12 EQUIV. INSTR. PUPILS	5.000		X	6,243.00	= 31,215.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .5044	1,064.8	X .15	X	5,869.00	= 937,396.68
	9-12 DISADVANTAGED @ .5044	605.0	X .15	X	6,243.00	= 566,552.25
	K-8 LIMITED ENGLISH PROF.	74.0	X .500	X	5,869.00	= 217,153.00
	9-12 LIMITED ENGLISH PROF.	28.0	X .500	X	6,243.00	= 87,402.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	2,111.0		X	40.00	= 84,440.00
	9-12 STUDENT ASSESSMENT	1,199.5		X	40.00	= 47,980.00
	K-8 TECHNOLOGY RESOURCES	2,111.0		X	90.00	= 189,990.00
	9-12 TECHNOLOGY RESOURCES	1,199.5		X	273.00	= 327,463.50
	K-2 PUPILS	673.5	X .10	X	5,869.00	= 395,277.15
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					23,836,564.22
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					23,121,467.29
30	ADJUSTED TOTAL OPERATING ALLOCATION					23,121,467.29

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2006-07	121,532.00	X	102.90%	=	125,056.43
32	SPECIAL EDUCATION - EPS ALLOCATION					3,496,962.12
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2006-07	1,377,864.35	X	102.90%	=	1,417,822.42
35	TRANSPORTATION - EPS ALLOCATION					1,238,992.18
36	TRANSPORTATION (BUS PURCHASES) FOR 2007-08					19,233.06
39	TOTAL OTHER SUBSIDIZABLE COSTS					6,298,066.20
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					29,419,533.49

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	SANFORD				
	11/01/08	NEW K-6 ELEM	301,925.00	0.00	301,925.00
	05/01/09	NEW K-6 ELEM	0.00	11,020.26	11,020.26
42	TOTAL PRINCIPAL & INTEREST		301,925.00	11,020.26	312,945.26
43	APPROVED LEASES FOR 2007-08 - SANFORD				117,552.00
43A	APPROVED LEASE PURCHASES FOR 2007-08 - SANFORD				0.00
44	INSURED VALUE FACTOR FOR 2006-07 - SANFORD				0.00
47	TOTAL DEBT SERVICE ALLOCATION				430,497.26
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				29,850,030.75

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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
SANFORD	3,310.5		29,850,030.75		0.00		29,850,030.75		
TOTAL	3,310.5						29,850,030.75		

	2007 STATE VALUATION X	MILL EXPECTATION	=	TOWN CONTRIBUTION	OR	TOWN ALLOCATION	100.00%	6.79M
SANFORD	1,487,300,000	6.790		10,098,767.00		29,850,030.75	10,098,767.00	6.79M
TOTAL	1,487,300,000			10,098,767.00		29,850,030.75	10,098,767.00	6.79M

E. TOTALS AND ADJUSTMENTS

	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	29,850,030.75	10,098,767.00	19,751,263.75
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	29,850,030.75	10,098,767.00	19,751,263.75
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			222.22-
59A MINIMUM TEACHER SALARY ADJUSTMENT			0.00
59B REGIONALIZATION AND EFFICIENCY ASSISTANCE			0.00
60 ADJUSTED STATE CONTRIBUTION			19,751,041.53
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 33.83%	STATE SHARE % = 66.17%	
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 33.83%	STATE SHARE % = 66.17%	
63 FYI: 100% E.P.S. TOTAL ALLOCATION	30,565,127.68		

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	1,619,841.35	1,649,587.35	0.00	0.00
August	1,619,841.35	1,649,587.35	0.00	0.00
September	1,619,841.35	1,649,587.35	0.00	0.00
October	1,619,841.35	1,649,587.35	0.00	0.00
November	1,619,841.35	1,649,587.35	301,925.00	301,925.00
December	1,619,841.35	1,649,587.36	0.00	0.00
Janurary	1,619,841.35	1,649,587.36	0.00	0.00
February	1,619,841.35	1,578,196.96	0.00	0.00
March	1,619,841.35	1,578,196.96	0.00	0.00
April	1,619,841.35	1,578,196.96	0.00	0.00
May	1,619,841.35	1,578,196.96	11,020.26	11,020.26
June	1,619,841.42	1,578,196.96	0.00	0.00
Total	19,438,096.27	19,438,096.27	312,945.26	312,945.26