

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

SANFORD

2009-10

381 - 271

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2008)	1,321	735	2,056	1,297	3,353
10 ATTENDING PUPILS (OCTOBER 2008)	1,345	711	2,056	1,308	3,364
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2008	1,333.0	723.0	2,056.0 ( 61%)	1,302.5 ( 39%)	3,358.5

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	78.4 (17:1)	45.2 (16:1)	86.8 (15:1)	=	210.4	/	224.7	=	.94 X	10392,333	=	5958,964	3809,829
B. GUIDANCE	3.8 (350:1)	2.1 (350:1)	5.2 (250:1)	=	11.1	/	18.3	=	.61 X	900,355	=	335,022	214,195
C. LIBRARIANS	1.7 (800:1)	0.9 (800:1)	1.6 (800:1)	=	4.2	/	5.0	=	.84 X	278,842	=	142,878	91,349
D. HEALTH	1.7 (800:1)	0.9 (800:1)	1.6 (800:1)	=	4.2	/	5.0	=	.84 X	233,925	=	119,863	76,634
E. EDUCATION TECHS	13.3 (100:1)	7.2 (100:1)	5.2 (250:1)	=	25.7	/	37.4	=	.69 X	620,978	=	261,370	167,105
F. LIBRARY TECHS	2.7 (500:1)	1.4 (500:1)	2.6 (500:1)	=	6.7	/	6.0	=	1.12 X	108,287	=	73,981	47,300
G. CLERICAL	6.7 (200:1)	3.6 (200:1)	6.5 (200:1)	=	16.8	/	17.6	=	.95 X	516,817	=	299,495	191,481
H. SCHOOL ADMIN.	4.4 (305:1)	2.4 (305:1)	4.1 (315:1)	=	10.9	/	12.0	=	.91 X	926,782	=	514,457	328,915

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	35	35	71,960	45,588
B. Supplies and Equipment	329	455	676,424	592,638
C. Professional Development	56	56	115,136	72,940
D. Instructional Leadership Support	23	23	47,288	29,958
E. Co- and Extra-Curricular Student	32	108	65,792	140,670
F. System Administration/Support	210	210	431,760	273,525
G. Operations & Maintenance	962	1,143	1977,872	1488,758

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	1245,778	796,481
B. Education & Library Technicians	36.00%	120,726	77,186
C. Clerical	29.00%	86,854	55,529
D. School Administrators	14.00%	72,024	46,048

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.03)	279,101	178,429
16 Adjustment for Title I Revenues	-385,345	-246,368

17 TOTALS	12511,399	8478,189
18 E.P.S. RATES	6,085	6,509

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## A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	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		
	APRIL 2008	2,058.0	1,206.0	3,264.0		
	OCTOBER 2008	2,037.0	1,177.0	3,214.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	2,047.5 +	85.50	X	6,085.00	= 12,979,305.00
	9-12 PUPILS	1,191.5 +	25.00	X	6,509.00	= 7,918,198.50
	ADULT EDUC. COURSES AT .1	14.1		X	6,509.00	= 91,776.90
	K-8 EQUIV. INSTR. PUPILS	0.875		X	6,085.00	= 5,324.38
	9-12 EQUIV. INSTR. PUPILS	5.250		X	6,509.00	= 34,172.25
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .5179	1,060.4	X .15	X	6,085.00	= 967,880.10
	9-12 DISADVANTAGED @ .5179	617.1	X .15	X	6,509.00	= 602,505.59
	K-8 LIMITED ENGLISH PROF.	70.0	X .500	X	6,085.00	= 212,975.00
	9-12 LIMITED ENGLISH PROF.	25.0	X .500	X	6,509.00	= 81,362.50
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	2,047.5		X	41.00	= 83,947.50
	9-12 STUDENT ASSESSMENT	1,191.5		X	41.00	= 48,851.50
	K-8 TECHNOLOGY RESOURCES	2,047.5		X	93.00	= 190,417.50
	9-12 TECHNOLOGY RESOURCES	1,191.5		X	281.00	= 334,811.50
	K-2 PUPILS	662.0	X .10	X	6,085.00	= 402,827.00
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					23,954,355.22
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					23,235,724.56
30	ADJUSTED TOTAL OPERATING ALLOCATION					23,235,724.56

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B. OTHER SUBSIDIZABLE COSTS

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31	GIFTED & TALENTED EXPENDITURES FOR 2007-08	129,442.00	X	102.90%	=	133,195.82
32	SPECIAL EDUCATION - EPS ALLOCATION					4,084,632.15
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2007-08	1,100,704.26	X	102.90%	=	1,132,624.68
35	TRANSPORTATION - EPS ALLOCATION					1,339,058.61
36	TRANSPORTATION (BUS PURCHASES) FOR 2008-09					20,173.94
39	TOTAL OTHER SUBSIDIZABLE COSTS					6,709,685.20
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					29,945,409.76

C. DEBT SERVICE ALLOCATIONS

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41	DEBT SERVICE NAME OF PROJECT	PRINCIPAL		INTEREST	
	SANFORD				
	11/01/09 NEW K-6 ELEM	301,925.00		0.00	301,925.00
42	TOTAL PRINCIPAL & INTEREST	301,925.00		0.00	301,925.00
43	APPROVED LEASES FOR 2008-09 - SANFORD				95,332.00
43A	APPROVED LEASE PURCHASES FOR 2008-09 - SANFORD				0.00
44	INSURED VALUE FACTOR FOR 2007-08 - SANFORD				0.00
47	TOTAL DEBT SERVICE ALLOCATION				397,257.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				30,342,666.76

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION				TOTAL ALLOCATION	LOCAL CONTRIBUTION	
	AVG. CAL. YEAR PUPILS	OPERATING ALLOCATION	DEBT ALLOCATION	TOWN ALLOCATION		
SANFORD	3,239.0 100.00%	30,342,666.76	0.00	30,342,666.76		
TOTAL	3,239.0			30,342,666.76		
		2008 STATE VALUATION X MILL EXPECTATION	TOWN CONTRIBUTION	TOWN ALLOCATION		
SANFORD		1,604,250,000 6.690	10,732,432.50	30,342,666.76	10,732,432.50 100.00% 6.69M	
TOTAL		1,604,250,000	10,732,432.50	30,342,666.76	10,732,432.50 100.00% 6.69M	
E. TOTALS AND ADJUSTMENTS				TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			30,342,666.76	10,732,432.50	19,610,234.26
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			30,342,666.76	10,732,432.50	19,610,234.26
51	PLUS AUDIT ADJUSTMENTS					0.00
52	LESS AUDIT ADJUSTMENTS					10,142.09
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
59C	LESS AMOUNT TO BE PAID BY FEDERAL ARRA TITLE XIV STABILIZATION FUNDS					577,530.00
60	ADJUSTED STATE CONTRIBUTION					19,022,562.17
61	LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):			LOCAL SHARE % = 35.37%	STATE SHARE % = 64.63%	
62	ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):			LOCAL SHARE % = 37.31%	STATE SHARE % = 62.69%	
63	FYI: 100% E.P.S. TOTAL ALLOCATION			31,061,297.42		

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## SCHEDULED PAYMENTS &amp; YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	1,560,053.09	1,602,833.09	0.00	0.00
August	1,560,053.09	1,602,833.09	0.00	0.00
September	1,560,053.09	1,602,833.09	0.00	0.00
October	1,560,053.09	1,602,833.10	0.00	0.00
November	1,560,053.09	1,602,833.10	301,925.00	301,925.00
December	1,560,053.09	1,602,833.10	0.00	0.00
Janurary	1,560,053.09	1,602,833.10	0.00	0.00
February	1,560,053.09	1,500,161.10	0.00	0.00
March	1,560,053.09	1,500,161.10	0.00	0.00
April	1,560,053.09	1,500,161.10	0.00	0.00
May	1,560,053.09	1,500,161.10	0.00	0.00
June	1,560,053.18	1,500,161.10	0.00	0.00
Total	18,720,637.17	18,720,637.17	301,925.00	301,925.00