

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

SANFORD

2006-07

381 - 271

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2005	1,404.5	922.5	2,327.0 ( 64%)	1,330.0 ( 36%)	3,657.0

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	82.6 (17:1)	57.7 (16:1)	88.7 (15:1)	=	229.0 /	226.1 =	1.01 X	9475,204 =	6124,772	3445,184
B. GUIDANCE	4.0 (350:1)	2.6 (350:1)	5.3 (250:1)	=	11.9 /	20.3 =	.59 X	874,981 =	330,393	185,846
C. LIBRARIANS	1.8 (800:1)	1.2 (800:1)	1.7 (800:1)	=	4.7 /	4.9 =	.96 X	251,872 =	154,750	87,047
D. HEALTH	1.8 (800:1)	1.2 (800:1)	1.7 (800:1)	=	4.7 /	5.0 =	.94 X	201,978 =	121,510	68,349
E. EDUCATION TECHS	14.0 (100:1)	9.2 (100:1)	5.3 (250:1)	=	28.5 /	54.1 =	.53 X	870,047 =	295,120	166,005
F. LIBRARY TECHS	2.8 (500:1)	1.8 (500:1)	2.7 (500:1)	=	7.3 /	5.0 =	1.46 X	88,423 =	82,623	46,475
G. CLERICAL	7.0 (200:1)	4.6 (200:1)	6.7 (200:1)	=	18.3 /	22.0 =	.83 X	549,790 =	292,049	164,277
H. SCHOOL ADMIN.	4.6 (305:1)	3.0 (305:1)	4.2 (315:1)	=	11.8 /	12.0 =	.98 X	840,351 =	527,068	296,476

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	32	32	74,464	42,560
B. Supplies and Equipment	302	418	702,754	555,940
C. Professional Development	51	51	118,677	67,830
D. Instructional Leadership Support	20	20	46,540	26,600
E. Co- and Extra-Curricular Student	29	99	67,483	131,670
F. System Administration/Support	349	346	812,123	460,180
G. Operations & Maintenance	929	1,104	2161,783	1468,320

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	1278,971	719,421
B. Education & Library Technicians	36.00%	135,987	76,493
C. Clerical	29.00%	84,694	47,640
D. School Administrators	14.00%	73,790	41,507

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.03)	287,285	161,618
16 Adjustment for Title I Revenues	-452,075	-254,292

17 TOTALS	13320,761	8005,145
18 E.P.S. RATES	5,724	6,019

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A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2003	2,527.0	1,224.0	3,751.0		
	OCTOBER 2003	2,456.0	1,261.0	3,717.0		
	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		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X	SAU EPS RATES	
	K-8 PUPILS	2,335.0 +	74.50	X	5,724.00	= 13,791,978.00
	9-12 PUPILS	1,282.5 +	0.00	X	6,019.00	= 7,719,367.50
	ADULT EDUC. COURSES AT .1	21.1		X	6,019.00	= 127,000.90
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,724.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	8.250		X	6,019.00	= 49,656.75
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .4609	1,076.2	X .15	X	5,724.00	= 924,025.32
	9-12 DISADVANTAGED @ .4609	591.1	X .15	X	6,019.00	= 533,674.64
	K-8 LIMITED ENGLISH PROF.	66.0	X .300	X	5,724.00	= 113,335.20
	9-12 LIMITED ENGLISH PROF.	38.0	X .300	X	6,019.00	= 68,616.60
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	2,335.0		X	79.00	= 184,465.00
	9-12 STUDENT ASSESSMENT	1,282.5		X	79.00	= 101,317.50
	K-8 TECHNOLOGY RESOURCES	2,335.0		X	85.00	= 198,475.00
	9-12 TECHNOLOGY RESOURCES	1,282.5		X	258.00	= 330,885.00
	K-2 PUPILS	696.0	X .10	X	5,724.00	= 398,390.40
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					24,541,187.81
	OPERATING ALLOCATION WITH EPS TRANSITION AT 90.00 %					22,087,069.02
30	ADJUSTED TOTAL OPERATING ALLOCATION					22,087,069.02

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2004-05	0.00	X	102.40%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					4,038,188.02
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2004-05	1,078,863.13	X	102.40%	=	1,104,755.85
35	TRANSPORTATION - EPS ALLOCATION					1,229,004.47
36	TRANSPORTATION (BUS PURCHASES) FOR 2005-06					19,057.59
39	TOTAL OTHER SUBSIDIZABLE COSTS					6,391,005.93
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					28,478,074.95

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
		11/01/06 NEW K-6 ELEM	301,925.00	0.00	301,925.00
		05/01/07 NEW K-6 ELEM	0.00	32,985.31	32,985.31
42	TOTAL PRINCIPAL & INTEREST		301,925.00	32,985.31	334,910.31
43	APPROVED LEASES FOR 2005-06				72,448.00
43A	APPROVED LEASE PURCHASES FOR 2005-06				0.00
44	INSURED VALUE FACTOR FOR 2004-05				0.00
47	TOTAL DEBT SERVICE ALLOCATION				407,358.31
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				28,885,433.26

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL. YEAR PUPILS	2005 STATE VALUATION	MILL EXPECTATION	LOCAL CONTRIBUTION	TOTAL ALLOCATION OR	LOCAL CONTRIBUTION			
SANFORD	3,617.5	100.00%	1,213,600,000	7.60	9,223,360.00	28,885,433.26	9,223,360.00	100.00%	7.60M
TOTAL	3,617.5		1,213,600,000		9,223,360.00	28,885,433.26	9,223,360.00	100.00%	7.60M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	28,885,433.26	9,223,360.00	19,662,073.26
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	28,885,433.26	9,223,360.00	19,662,073.26
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			583.74-
57 LESS ADJUSTMENT FOR LAPTOP AGREEMENT			0.00
58E TRANSITION ADJUSTMENTS PER CHAPTER 519 PART AAAA-11 (TIER 2) AND AAAA-22 & 23			0.00
58F EPS TRANSITION ADJUSTMENT PER 20-A M RSA SECTION 15686 AND SUB-SEC. 2 TIER 1			0.00
59A MINIMUM TEACHER SALARY ADJUSTMENT			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			19,661,489.52
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 31.93% STATE SHARE % = 68.07%			
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 31.93% STATE SHARE % = 68.07%			
63 FYI: 100% E.P.S. TOTAL ALLOCATION	31,339,552.05		