

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

SANFORD

2005-06

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 2004	1,444.5	950.5	2,395.0 (65%)	1,274.5 (35%)	3,669.5

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	85.0 (17:1)	59.4 (16:1)	85.0 (15:1)	=	229.4 /	224.2 =	1.02 X	9130,247 =	6053,354	3259,498
B. GUIDANCE	4.1 (350:1)	2.7 (350:1)	5.1 (250:1)	=	11.9 /	18.5 =	.64 X	759,762 =	316,061	170,187
C. LIBRARIANS	1.8 (800:1)	1.2 (800:1)	1.6 (800:1)	=	4.6 /	5.0 =	.92 X	252,648 =	151,083	81,353
D. HEALTH	1.8 (800:1)	1.2 (800:1)	1.6 (800:1)	=	4.6 /	5.0 =	.92 X	189,420 =	113,273	60,993
E. EDUCATION TECHS	14.4 (100:1)	9.5 (100:1)	5.1 (250:1)	=	29.0 /	43.9 =	.66 X	639,084 =	274,167	147,628
F. LIBRARY TECHS	2.9 (500:1)	1.9 (500:1)	2.5 (500:1)	=	7.3 /	5.0 =	1.46 X	79,399 =	75,350	40,573
G. CLERICAL	7.2 (200:1)	4.8 (200:1)	6.4 (200:1)	=	18.4 /	15.5 =	1.19 X	375,216 =	290,230	156,277
H. SCHOOL ADMIN.	4.7 (305:1)	3.1 (305:1)	4.0 (315:1)	=	11.8 /	13.1 =	.90 X	871,072 =	509,577	274,388

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	31	31	74,245	39,510
B. Supplies and Equipment	295	408	706,525	519,996
C. Professional Development	50	50	119,750	63,725
D. Instructional Leadership Support	20	20	47,900	25,490
E. Co- and Extra-Curricular Student	28	97	67,060	123,627
F. System Administration/Support	341	338	816,695	430,781
G. Operations & Maintenance	907	1,078	2172,265	1373,911

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	1260,416	678,686
B. Education & Library Technicians	36.00%	125,826	67,752
C. Clerical	29.00%	84,167	45,320
D. School Administrators	14.00%	71,341	38,414

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.03)	281,972	151,817
16 Adjustment for Title I Revenues	-497,116	-267,678

17 TOTALS	13114,141	7482,248
18 E.P.S. RATES	5,476	5,871

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A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2002	2,605.0	1,206.0	3,811.0		
	OCTOBER 2002	2,523.0	1,311.0	3,834.0		
	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		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	2,402.0 +	83.83	X	5,476.00	= 13,612,405.08
	9-12 PUPILS	1,241.5 +	6.00	X	5,871.00	= 7,324,072.50
	ADULT EDUC. COURSES AT .1	18.3		X	5,871.00	= 107,439.30
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,476.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	6.000		X	5,871.00	= 35,226.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .4833	1,160.9	X .15	X	5,476.00	= 953,563.26
	9-12 DISADVANTAGED @ .4833	600.0	X .15	X	5,871.00	= 528,390.00
	K-8 LIMITED ENGLISH PROF.	56.0	X .300	X	5,476.00	= 91,996.80
	9-12 LIMITED ENGLISH PROF.	42.0	X .300	X	5,871.00	= 73,974.60
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	2,402.0		X	100.00	= 240,200.00
	9-12 STUDENT ASSESSMENT	1,241.5		X	100.00	= 124,150.00
	K-8 TECHNOLOGY RESOURCES	2,402.0		X	83.00	= 199,366.00
	9-12 TECHNOLOGY RESOURCES	1,241.5		X	252.00	= 312,858.00
	K-2 PUPILS	698.5	X .10	X	5,476.00	= 382,498.60
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					23,986,140.14
	OPERATING ALLOCATION WITH EPS TRANSITION AT 84.00 %					20,148,357.71
30	ADJUSTED TOTAL OPERATING ALLOCATION					20,148,357.71

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2003-04	0.00	X	101.80%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					4,540,224.28
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2003-04	1,020,689.84	X	101.80%	=	1,039,062.26
35	TRANSPORTATION - EPS ALLOCATION					1,278,663.63
36	TRANSPORTATION (BUS PURCHASES) FOR 2004-05					18,775.81
39	TOTAL OTHER SUBSIDIZABLE COSTS					6,876,725.98
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					27,025,083.69

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	11/01/05	NEW K-6 ELEM	301,925.00	54,817.42	356,742.42
	05/01/06	NEW K-6 ELEM	0.00	43,930.09	43,930.09
42	TOTAL PRINCIPAL & INTEREST		301,925.00	98,747.51	400,672.51
43	APPROVED LEASES FOR 2004-05				85,095.67
43A	APPROVED LEASE PURCHASES FOR 2004-05				0.00
44	INSURED VALUE FACTOR FOR 2003-04				0.00
47	TOTAL DEBT SERVICE ALLOCATION				485,768.18
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				27,510,851.87

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL. YEAR PUPILS	2004 STATE VALUATION X	MILL EXPECTATION =	LOCAL CONTRIBUTION	TOTAL ALLOCATION OR	LOCAL CONTRIBUTION			
SANFORD	3,643.5	100.00%	1,054,350,000	8.26	8,708,931.00	27,510,851.87	8,708,931.00	100.00%	8.26M
TOTAL	3,643.5		1,054,350,000		8,708,931.00	27,510,851.87	8,708,931.00	100.00%	8.26M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	27,510,851.87	8,708,931.00	18,801,920.87
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	27,510,851.87	8,708,931.00	18,801,920.87
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			726.51-
57 LESS ADJUSTMENT FOR LAPTOP AGREEMENT			0.00
58A TRANSITION ADJUSTMENT			0.00
58B TRANSITION ADJUSTMENT (ENROLLMENT LESS 1,000)			0.00
58C TRANSITION ADJUSTMENT (ENROLLMENT 1,000 OR MORE)			0.00
58D TRANSITION ADJUSTMENT (SMALL ADMINISTRATIVE UNIT)			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			18,801,194.36
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 31.66%		STATE SHARE % = 68.34%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 31.66%		STATE SHARE % = 68.34%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	31,348,634.30		