S T A T E O F M A I N E
D E P A R T M E N T O F E D U C A T I O N
A U G U S T A 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

SANFORD 2012-13 381 - 271

1. COMPUTATION OF E.P.S. RATES

		K-5	6-8	K-8	9-12	TOTAL
9	ATTENDING PUPILS (APRIL 2011)	1,366	688	2,054	1,196	3,250
10	ATTENDING PUPILS (OCTOBER 2011)	1,422	694	2,116	1,113	3,229
11	AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2011	1,394.0	691.0	2,085.0 (64%)	1,154.5 (36%)	3,239.5

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	82.0 (17:1)	43.2 (16:1)	77.0 (15:1)	=	202.2 /	209.4 =	.97 X	10345,714 =	6422,620	3612,723
B.	GUIDANCE	4.0 (350:1)	2.0 (350:1)	4.6 (250:1)	=	10.6 /	20.0 =	.53 X	1031,417 =	349,857	196,794
C.	LIBRARIANS	1.7 (800:1)	0.9 (800:1)	1.4 (800:1)	=	4.0 /	5.0 =	.80 X	305,199 =	156,262	87,897
D.	HEALTH	1.7 (800:1)	0.9 (800:1)	1.4 (800:1)	=	4.0 /	6.0 =	.67 X	303,356 =	130,079	73,170
E.	EDUCATION TECHS	13.9 (100:1)	6.9 (100:1)	4.6 (250:1)	=	25.4 /	39.2 =	.65 X	720,005 =	299,522	168,481
F.	LIBRARY TECHS	2.8 (500:1)	1.4 (500:1)	2.3 (500:1)	=	6.5 /	6.0 =	1.08 X	116,879 =	80,787	45,442
G.	CLERICAL	7.0 (200:1)	3.5 (200:1)	5.8 (200:1)	=	16.3 /	19.0 =	.86 X	610,976 =	336,281	189,158
H.	SCHOOL ADMIN.	4.6 (305:1)	2.3 (305:1)	3.7 (315:1)	=	10.6 /	12.7 =	.83 X	1018,125 =	540,828	304,216

13	Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A.	Substitute Teachers -1/2 Day	37	37	77,145	42,717
B.	Supplies and Equipment	346	478	721,410	551,851
C.	Professional Development	59	59	123,015	68,116
D.	Instructional Leadership Support	24	24	50,040	27,708
E.	Co- and Extra-Curricular Student	34	114	70,890	131,613
F.	System Administration/Support	220	220	458,700	253,990
G.	Operations & Maintenance	1,013	1,204	2112,105	1390,018

14	Salary Benefits	Percentage	Elementary	Secondary
A.	Teachers, Guidance, Librarians & Health	19.00%	1341,175	754,411
B.	Education & Library Technicians	36.00%	136,911	77,012
C.	Clerical	29.00%	97,521	54,856
D.	School Administrators	14.00%	75,716	42,590

15	Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.03)	251,801	141,617
16	Adjustment for Title I Revenues	-355,959	-200,227
17	TOTALS	13476,705	8014,153
18	E.P.S. RATES	6,464	6,942

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A. OPERATING COST ALLOCATIONS

19 SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL
APRIL 2009	2,045.0	1,156.0	3,201.0
OCTOBER 2009	2,086.0	1,131.0	3,217.0
APRIL 2010	2,048.0	1,117.0	3,165.0
OCTOBER 2010	2,055.0	1,096.0	3,151.0
APRIL 2011	2,045.0	1,059.0	3,104.0
OCTOBER 2011	2,111.0	974.0	3,085.0

21 BASIC COUNTS	AVG. CAL. YEAR PUPILS		DECLINING ENROLL. ADJ	X	SAU EPS RATES		
K-8 PUPILS	2,078.0	+	0.00	X	6,464.00	=	13,432,192.00
9-12 PUPILS	1,016.5	+	72.33	X	6,942.00	=	7,558,657.86
ADULT EDUC. COURSES AT .1	27.3			X	6,942.00	=	189,516.60
K-8 EQUIV. INSTR. PUPILS	0.875			X	6,464.00	=	5,656.00
9-12 EQUIV. INSTR. PUPILS	4.250			X	6,942.00	=	29,503.50
WEIGHTED COUNTS	PUPILS		WEIGHTS	X			
K-8 DISADVANTAGED @ .6177	1,283.6	X	.15	X	6,464.00	=	1,244,578.56
9-12 DISADVANTAGED @ .6177	627.9	X	.15	X	6,942.00	=	653,832.27
K-8 LIMITED ENGLISH PROF.	53.0	X	.500	X	6,464.00	=	171,296.00
9-12 LIMITED ENGLISH PROF.	16.0	X	.500	X	6,942.00	=	55,536.00
TARGETED FUNDS	PUPILS		WEIGHTS	X			
K-8 STUDENT ASSESSMENT	2,078.0			X	43.00	=	89,354.00
9-12 STUDENT ASSESSMENT	1,016.5			X	43.00	=	43,709.50
K-8 TECHNOLOGY RESOURCES	2,078.0			X	98.00	=	203,644.00
9-12 TECHNOLOGY RESOURCES	1,016.5			X	296.00	=	300,884.00
K-2 PUPILS	724.0	X	.10	X	6,464.00	=	467,993.60
ISOLATED SMALL SCHOOL ADJUSTMENT							
K-8 SMALL SCHOOL ADJUSTMENT						=	0.00
9-12 SMALL SCHOOL ADJUSTMENT						=	0.00
OPERATING ALLOCATION							24,446,353.89
OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %							23,712,963.27
30 ADJUSTED TOTAL OPERATING ALLOCATION							23,712,963.27

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2010-11	138,587.38	X 101.10%	=	140,111.84
32	SPECIAL EDUCATION - EPS ALLOCATION				4,298,981.00
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2010-11	1,278,648.32	X 101.10%	=	1,292,713.45
35	TRANSPORTATION - EPS ALLOCATION				1,464,574.29
36	TRANSPORTATION (BUS PURCHASES) FOR 2011-12				23,072.66
39	TOTAL OTHER SUBSIDIZABLE COSTS				7,219,453.24
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)				30,932,416.51

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE NAME OF PROJECT	PRINCIPAL	INTEREST	
42	TOTAL PRINCIPAL & INTEREST	0.00	0.00	0.00
43	APPROVED LEASES FOR 2011-12 - SANFORD			0.00
43A	APPROVED LEASE PURCHASES FOR 2011-12 - SANFORD			0.00
44	INSURED VALUE FACTOR FOR 2010-11 - SANFORD			0.00
47	TOTAL DEBT SERVICE ALLOCATION			0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)			30,932,416.51

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION	TOTAL ALLOCATION	LOCAL CONTRIBUTION
SANFORD	3,094.5	100.00%	30,932,416.51		0.00		30,932,416.51		
TOTAL	3,094.5						30,932,416.51		

	2011 STATE VALUATION	X	MILL EXPECTATION	=	TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
SANFORD	1,458,800,000		7.800		11,378,640.00		30,932,416.51	11,378,640.00	100.00%	7.80M
TOTAL	1,458,800,000				11,378,640.00		30,932,416.51	11,378,640.00	100.00%	7.80M

E. TOTALS AND ADJUSTMENTS

		TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	30,932,416.51	11,378,640.00	19,553,776.51
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	30,932,416.51	11,378,640.00	19,553,776.51
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			0.00
59A	MINIMUM TEACHER SALARY ADJUSTMENT			0.00
59B	REGIONALIZATION AND EFFICIENCY ASSISTANCE			0.00
59D	BUS REFURBISHING ADJUSTMENT			0.00
59E	LESS MAINECARE SEED - PRIVATE			91,985.32
59E	LESS MAINECARE SEED - PUBLIC			23,314.01
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			19,438,477.18

61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 36.79% STATE SHARE % = 63.21%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 37.16% STATE SHARE % = 62.84%

63 FYI: 100% E.P.S. TOTAL ALLOCATION 31,665,807.13

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	1,619,873.09	1,642,853.70	0.00	0.00
August	1,619,873.09	1,642,853.71	0.00	0.00
September	1,619,873.09	1,642,853.71	0.00	0.00
October	1,619,873.09	1,642,853.71	0.00	0.00
November	1,619,873.09	1,635,711.08	0.00	0.00
December	1,619,873.09	1,635,711.08	0.00	0.00
January	1,619,873.09	1,635,711.08	0.00	0.00
February	1,619,873.09	1,635,711.08	0.00	0.00
March	1,619,873.09	1,595,594.08	0.00	0.00
April	1,619,873.09	0.00	0.00	0.00
May	1,619,873.09	0.00	0.00	0.00
June	1,619,873.19	0.00	0.00	0.00
Total	19,438,477.18	14,709,853.23	0.00	0.00

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