

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

SOUTH PORTLAND

2008-09

403 - 280

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2007)	1,396	682	2,078	969	3,047
10 ATTENDING PUPILS (OCTOBER 2007)	1,419	683	2,102	942	3,044
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2007	1,407.5	682.5	2,090.0 (69%)	955.5 (31%)	3,045.5

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	82.8 (17:1)	42.7 (16:1)	63.7 (15:1)	=	189.2 /	216.8 =		.87 X	10248,516 =		6152,184	2764,025
B. GUIDANCE	4.0 (350:1)	2.0 (350:1)	3.8 (250:1)	=	9.8 /	22.7 =		.43 X	1143,360 =		339,235	152,410
C. LIBRARIANS	1.8 (800:1)	0.9 (800:1)	1.2 (800:1)	=	3.9 /	3.9 =		1.00 X	195,255 =		134,726	60,529
D. HEALTH	1.8 (800:1)	0.9 (800:1)	1.2 (800:1)	=	3.9 /	5.6 =		.70 X	263,980 =		127,502	57,284
E. EDUCATION TECHS	14.1 (100:1)	6.8 (100:1)	3.8 (250:1)	=	24.7 /	40.2 =		.61 X	691,831 =		291,192	130,825
F. LIBRARY TECHS	2.8 (500:1)	1.4 (500:1)	1.9 (500:1)	=	6.1 /	0.0 =		6.10 X	0 =		55,597	24,978
G. CLERICAL	7.0 (200:1)	3.4 (200:1)	4.8 (200:1)	=	15.2 /	28.8 =		.53 X	835,069 =		305,385	137,202
H. SCHOOL ADMIN.	4.6 (305:1)	2.2 (305:1)	3.0 (315:1)	=	9.8 /	12.9 =		.76 X	929,319 =		487,335	218,947

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	34	34	71,060	32,487
B. Supplies and Equipment	320	442	668,800	422,331
C. Professional Development	54	54	112,860	51,597
D. Instructional Leadership Support	22	22	45,980	21,021
E. Co- and Extra-Curricular Student	31	105	64,790	100,328
F. System Administration/Support	204	204	426,360	194,922
G. Operations & Maintenance	935	1,111	1954,150	1061,561

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	1283,193	576,507
B. Education & Library Technicians	36.00%	124,844	56,089
C. Clerical	29.00%	88,562	39,789
D. School Administrators	14.00%	68,227	30,653

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.08)	762,323	342,538
16 Adjustment for Title I Revenues	-208,938	-93,870

17 TOTALS	13355,366	6382,152
18 E.P.S. RATES	6,390	6,679

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2005	2,015.0	994.0	3,009.0		
	OCTOBER 2005	2,042.0	1,003.0	3,045.0		
	APRIL 2006	2,055.0	975.0	3,030.0		
	OCTOBER 2006	2,061.0	1,010.0	3,071.0		
	APRIL 2007	2,079.0	976.0	3,055.0		
	OCTOBER 2007	2,102.0	949.0	3,051.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	2,090.5 +	0.00	X	6,390.00	= 13,358,295.00
	9-12 PUPILS	962.5 +	22.00	X	6,679.00	= 6,575,475.50
	ADULT EDUC. COURSES AT .1	0.0		X	6,679.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.250		X	6,390.00	= 1,597.50
	9-12 EQUIV. INSTR. PUPILS	0.250		X	6,679.00	= 1,669.75
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .3173	663.3	X .15	X	6,390.00	= 635,773.05
	9-12 DISADVANTAGED @ .3173	305.4	X .15	X	6,679.00	= 305,964.99
	K-8 LIMITED ENGLISH PROF.	103.0	X .500	X	6,390.00	= 329,085.00
	9-12 LIMITED ENGLISH PROF.	38.0	X .500	X	6,679.00	= 126,901.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	2,090.5		X	40.00	= 83,620.00
	9-12 STUDENT ASSESSMENT	962.5		X	40.00	= 38,500.00
	K-8 TECHNOLOGY RESOURCES	2,090.5		X	90.00	= 188,145.00
	9-12 TECHNOLOGY RESOURCES	962.5		X	273.00	= 262,762.50
	K-2 PUPILS	751.0	X .10	X	6,390.00	= 479,889.00
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					22,387,678.29
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					21,716,047.94
30	ADJUSTED TOTAL OPERATING ALLOCATION					21,716,047.94

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2006-07	201,682.39	X	102.90%	=	207,531.18
32	SPECIAL EDUCATION - EPS ALLOCATION					4,719,440.23
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2006-07	329,578.90	X	102.90%	=	339,136.69
35	TRANSPORTATION - EPS ALLOCATION					954,636.15
36	TRANSPORTATION (BUS PURCHASES) FOR 2007-08					129,036.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					6,349,780.25
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					28,065,828.19

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 2007-08 - SOUTH PORTLAND				0.00
43A	APPROVED LEASE PURCHASES FOR 2007-08 - SOUTH PORTLAND				0.00
44	INSURED VALUE FACTOR FOR 2006-07 - SOUTH PORTLAND				0.00
47	TOTAL DEBT SERVICE ALLOCATION				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				28,065,828.19

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION				TOTAL ALLOCATION	LOCAL CONTRIBUTION
SOUTH PORTLAND	AVG. CAL. YEAR PUPILS	OPERATING ALLOCATION	DEBT ALLOCATION	TOWN ALLOCATION	
	3,053.0 100.00%	28,065,828.19	0.00	28,065,828.19	
TOTAL	3,053.0			28,065,828.19	

SOUTH PORTLAND	2007 STATE VALUATION	MILL EXPECTATION	TOWN CONTRIBUTION	TOWN ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
	3,642,750,000	6.790	24,734,272.50	28,065,828.19	24,734,272.50	100.00% 6.79M
TOTAL	3,642,750,000		24,734,272.50	28,065,828.19	24,734,272.50	100.00% 6.79M

E. TOTALS AND ADJUSTMENTS				TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			28,065,828.19	24,734,272.50	3,331,555.69
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			28,065,828.19	24,734,272.50	3,331,555.69
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
60	ADJUSTED STATE CONTRIBUTION					3,331,555.69
61	LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 88.13% STATE SHARE % = 11.87%					
62	ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 88.13% STATE SHARE % = 11.87%					
63	FYI: 100% E.P.S. TOTAL ALLOCATION			28,737,458.54		

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	277,629.64	350,484.64	0.00	0.00
August	277,629.64	350,484.64	0.00	0.00
September	277,629.64	0.00	0.00	0.00
October	277,629.64	0.00	0.00	0.00
November	277,629.64	1,051,453.92	0.00	0.00
December	277,629.64	350,484.64	0.00	0.00
Janurary	277,629.64	350,484.64	0.00	0.00
February	277,629.64	175,632.64	0.00	0.00
March	277,629.64	175,632.64	0.00	0.00
April	277,629.64	175,632.64	0.00	0.00
May	277,629.64	175,632.64	0.00	0.00
June	277,629.65	175,632.65	0.00	0.00
Total	3,331,555.69	3,331,555.69	0.00	0.00