

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

PORTLAND

2005-06

353 - 265

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	3,111.0	1,749.0	4,860.0 (66%)	2,542.0 (34%)	7,402.0

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	183.0 (17:1)	109.3 (16:1)	169.5 (15:1)	=	461.8 /	519.5 =	.89 X	22360,527 =	13134,574	6766,295
B. GUIDANCE	8.9 (350:1)	5.0 (350:1)	10.2 (250:1)	=	24.1 /	40.0 =	.60 X	1821,552 =	721,334	371,597
C. LIBRARIANS	3.9 (800:1)	2.2 (800:1)	3.2 (800:1)	=	9.3 /	9.9 =	.94 X	424,695 =	263,481	135,732
D. HEALTH	3.9 (800:1)	2.2 (800:1)	3.2 (800:1)	=	9.3 /	11.2 =	.83 X	471,037 =	258,034	132,927
E. EDUCATION TECHS	31.1 (100:1)	17.5 (100:1)	10.2 (250:1)	=	58.8 /	84.4 =	.70 X	1309,803 =	605,129	311,733
F. LIBRARY TECHS	6.2 (500:1)	3.5 (500:1)	5.1 (500:1)	=	14.8 /	13.4 =	1.10 X	236,332 =	171,577	88,388
G. CLERICAL	15.6 (200:1)	8.7 (200:1)	12.7 (200:1)	=	37.0 /	42.1 =	.88 X	1001,563 =	581,708	299,667
H. SCHOOL ADMIN.	10.2 (305:1)	5.7 (305:1)	8.1 (315:1)	=	24.0 /	25.9 =	.93 X	1687,864 =	1036,011	533,703

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	31	31	150,660	78,802
B. Supplies and Equipment	295	408	1433,700	1037,136
C. Professional Development	50	50	243,000	127,100
D. Instructional Leadership Support	20	20	97,200	50,840
E. Co- and Extra-Curricular Student	28	97	136,080	246,574
F. System Administration/Support	341	338	1657,260	859,196
G. Operations & Maintenance	907	1,078	4408,020	2740,276

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	2731,710	1407,245
B. Education & Library Technicians	36.00%	279,614	144,044
C. Clerical	29.00%	168,695	86,903
D. School Administrators	14.00%	145,042	74,718

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.08)	1619,805	834,540
16 Adjustment for Title I Revenues	-1770,891	-912,277

17 TOTALS	28071,743	15415,139
18 E.P.S. RATES	5,776	6,064

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A. OPERATING COST ALLOCATIONS

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19 RESIDENT PUPILS          K-8          9-12          TOTAL

    APRIL 2002          5,183.0      2,446.0      7,629.0
    OCTOBER 2002         5,035.0      2,520.0      7,555.0
    APRIL 2003           5,030.0      2,462.0      7,492.0
    OCTOBER 2003         4,915.0      2,637.0      7,552.0
    APRIL 2004           4,932.0      2,538.0      7,470.0
    OCTOBER 2004         4,781.0      2,545.0      7,326.0

21 BASIC COUNTS            AVG. CAL.    DECLINING X    SAU
                                YEAR PUPILS ENROLL. ADJ X    EPS RATES
    K-8 PUPILS              4,856.5 +   122.83 X    5,776.00    =   28,760,610.08
    9-12 PUPILS             2,541.5 +    0.00 X    6,064.00    =   15,411,656.00
    ADULT EDUC. COURSES AT .1 30.5 X    6,064.00    =   184,952.00
    K-8 EQUIV. INSTR. PUPILS 0.000 X    5,776.00    =    0.00
    9-12 EQUIV. INSTR. PUPILS 3.375 X    6,064.00    =   20,466.00

WEIGHTED COUNTS           PUPILS      WEIGHTS X
    K-8 DISADVANTAGED @ .4516 2,193.2 X .15 X    5,776.00    =   1,900,188.48
    9-12 DISADVANTAGED @ .4516 1,147.7 X .15 X    6,064.00    =   1,043,947.92
    K-8 LIMITED ENGLISH PROF. 813.0 X .600 X    5,776.00    =   2,817,532.80
    9-12 LIMITED ENGLISH PROF. 297.0 X .600 X    6,064.00    =   1,080,604.80

TARGETED FUNDS           PUPILS      WEIGHTS X
    K-8 STUDENT ASSESSMENT     4,856.5 X    100.00    =   485,650.00
    9-12 STUDENT ASSESSMENT     2,541.5 X    100.00    =   254,150.00
    K-8 TECHNOLOGY RESOURCES    4,856.5 X    83.00     =   403,089.50
    9-12 TECHNOLOGY RESOURCES    2,541.5 X    252.00    =   640,458.00
    K-2 PUPILS                  1,604.0 X .10 X    5,776.00    =   926,470.40

ISOLATED SMALL SCHOOL ADJUSTMENT
    K-8 SMALL SCHOOL ADJUSTMENT =   55,940.06
    9-12 SMALL SCHOOL ADJUSTMENT =    0.00

OPERATING ALLOCATION = 53,985,716.04
OPERATING ALLOCATION WITH EPS TRANSITION AT 84.00 % = 45,348,001.47

30 ADJUSTED TOTAL OPERATING ALLOCATION = 45,348,001.47

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2003-04	279,658.97	X	101.80%	=	284,692.83
32	SPECIAL EDUCATION - EPS ALLOCATION					7,896,855.01
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2003-04	917,976.73	X	101.80%	=	934,500.31
35	TRANSPORTATION - EPS ALLOCATION					1,547,188.24
36	TRANSPORTATION (BUS PURCHASES) FOR 2004-05					79,813.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					10,743,049.39
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					56,091,050.86

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 2004-05				54,056.00
43A	APPROVED LEASE PURCHASES FOR 2004-05				0.00
44	INSURED VALUE FACTOR FOR 2003-04				0.00
47	TOTAL DEBT SERVICE ALLOCATION				54,056.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				56,145,106.86

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

						TOTAL ALLOCATION	LOCAL CONTRIBUTION		
	AVG. CAL. YEAR PUPILS	2004 STATE VALUATION X	MILL EXPECTATION	=	LOCAL CONTRIBUTION	OR	TOTAL ALLOCATION		
PORTLAND	7,398.0	100.00%	5,501,100,000	8.26	45,439,086.00		56,145,106.86	45,439,086.00	100.00% 8.26M
TOTAL	7,398.0		5,501,100,000		45,439,086.00		56,145,106.86	45,439,086.00	100.00% 8.26M

S T A T E O F M A I N E
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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION

49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	56,145,106.86	45,439,086.00	10,706,020.86
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	56,145,106.86	45,439,086.00	10,706,020.86
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			1,256.69-
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			10,704,764.17
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 80.93%		STATE SHARE % = 19.07%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 80.93%		STATE SHARE % = 19.07%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	64,782,821.43		