

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

SOUTH PORTLAND

2006-07

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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	1,328.5	695.5	2,024.0 ( 67%)	986.0 ( 33%)	3,010.0

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	78.1 (17:1)	43.5 (16:1)	65.7 (15:1)	=	187.3	/	216.6	=	.86 X	9770,294	=	5629,644	2772,809
B. GUIDANCE	3.8 (350:1)	2.0 (350:1)	3.9 (250:1)	=	9.7	/	22.4	=	.43 X	1033,673	=	297,801	146,678
C. LIBRARIANS	1.7 (800:1)	0.9 (800:1)	1.2 (800:1)	=	3.8	/	3.9	=	.97 X	158,858	=	103,242	50,850
D. HEALTH	1.7 (800:1)	0.9 (800:1)	1.2 (800:1)	=	3.8	/	5.5	=	.69 X	236,711	=	109,432	53,899
E. EDUCATION TECHS	13.3 (100:1)	7.0 (100:1)	3.9 (250:1)	=	24.2	/	46.6	=	.52 X	833,761	=	290,483	143,073
F. LIBRARY TECHS	2.7 (500:1)	1.4 (500:1)	2.0 (500:1)	=	6.1	/	0.0	=	6.10 X	0	=	51,709	25,468
G. CLERICAL	6.6 (200:1)	3.5 (200:1)	4.9 (200:1)	=	15.0	/	28.7	=	.52 X	729,752	=	254,246	125,225
H. SCHOOL ADMIN.	4.4 (305:1)	2.3 (305:1)	3.1 (315:1)	=	9.8	/	11.9	=	.82 X	817,111	=	448,921	221,110

13 Other Support Costs (Per Pupil)	K-8	9-12		Elementary	Secondary
A. Substitute Teachers -1/2 Day	32	32		64,768	31,552
B. Supplies and Equipment	302	418		611,248	412,148
C. Professional Development	51	51		103,224	50,286
D. Instructional Leadership Support	20	20		40,480	19,720
E. Co- and Extra-Curricular Student	29	99		58,696	97,614
F. System Administration/Support	349	346		706,376	341,156
G. Operations & Maintenance	929	1,104		1880,296	1088,544

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	1166,623	574,605
B. Education & Library Technicians	36.00%	123,189	60,675
C. Clerical	29.00%	73,731	36,315
D. School Administrators	14.00%	62,849	30,955

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.08)	694,131	341,857
16 Adjustment for Title I Revenues	-217,929	-107,338

17 TOTALS	12553,159	6517,200
18 E.P.S. RATES	6,202	6,610

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A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2003	2,167.0	1,024.0	3,191.0		
	OCTOBER 2003	2,065.0	1,060.0	3,125.0		
	APRIL 2004	2,065.0	1,019.0	3,084.0		
	OCTOBER 2004	2,019.0	1,033.0	3,052.0		
	APRIL 2005	2,015.0	994.0	3,009.0		
	OCTOBER 2005	2,042.0	1,003.0	3,045.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	2,028.5 +	33.66	X	6,202.00	= 12,789,516.32
	9-12 PUPILS	998.5 +	23.66	X	6,610.00	= 6,756,477.60
	ADULT EDUC. COURSES AT .1	0.0		X	6,610.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	6,202.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	6,610.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .2557	518.7	X .15	X	6,202.00	= 482,546.61
	9-12 DISADVANTAGED @ .2557	255.3	X .15	X	6,610.00	= 253,129.95
	K-8 LIMITED ENGLISH PROF.	55.0	X .300	X	6,202.00	= 102,333.00
	9-12 LIMITED ENGLISH PROF.	19.0	X .300	X	6,610.00	= 37,677.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	2,028.5		X	79.00	= 160,251.50
	9-12 STUDENT ASSESSMENT	998.5		X	79.00	= 78,881.50
	K-8 TECHNOLOGY RESOURCES	2,028.5		X	85.00	= 172,422.50
	9-12 TECHNOLOGY RESOURCES	998.5		X	258.00	= 257,613.00
	K-2 PUPILS	668.5	X .10	X	6,202.00	= 414,603.70
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 76,568.54
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					21,582,021.22
	OPERATING ALLOCATION WITH EPS TRANSITION AT 90.00 %					19,423,819.09
30	ADJUSTED TOTAL OPERATING ALLOCATION					19,423,819.09

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2004-05	227,901.77	X	102.40%	=	233,371.41
32	SPECIAL EDUCATION - EPS ALLOCATION					5,264,376.50
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2004-05	266,869.01	X	102.40%	=	273,273.87
35	TRANSPORTATION - EPS ALLOCATION					949,037.83
36	TRANSPORTATION (BUS PURCHASES) FOR 2005-06					29,933.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					6,749,992.61
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					26,173,811.70

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 2005-06				48,000.00
43A	APPROVED LEASE PURCHASES FOR 2005-06				0.00
44	INSURED VALUE FACTOR FOR 2004-05				0.00
47	TOTAL DEBT SERVICE ALLOCATION				48,000.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				26,221,811.70

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

						TOTAL ALLOCATION	LOCAL CONTRIBUTION			
	AVG. CAL. YEAR PUPILS	2005 STATE VALUATION	MILL EXPECTATION	LOCAL CONTRIBUTION	OR	TOTAL ALLOCATION	LOCAL CONTRIBUTION			
SOUTH PORTLAND	3,027.0	100.00%	3,071,600,000	7.60	=	23,344,160.00	26,221,811.70	23,344,160.00	100.00%	7.60M
TOTAL	3,027.0		3,071,600,000			23,344,160.00	26,221,811.70	23,344,160.00	100.00%	7.60M

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	26,221,811.70	23,344,160.00	2,877,651.70
49B ADJUSTMENT FOR 84% OF SPECIAL EDUCATION COSTS		1,544,424.56-	1,544,424.56
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	26,221,811.70	21,799,735.44	4,422,076.26
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			0.00
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 MRSa SECTION 15686 AND SUB-SEC. 2 TIER 1			0.00
59A MINIMUM TEACHER SALARY ADJUSTMENT			0.00
60 ADJUSTED STATE CONTRIBUTION			4,422,076.26
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 89.03% STATE SHARE % = 10.97%			
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 83.14% STATE SHARE % = 16.86%			
63 FYI: 100% E.P.S. TOTAL ALLOCATION	28,380,013.83		

F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN	MSE ADJ. LINE 49D	TOTAL ALLOCATION	LOCAL CONTRIBUTION	PERCENT	MILLS
SOUTH PORTLAND		26,221,811.70	21,799,735.44	100.00%	7.10
TOTAL		26,221,811.70	21,799,735.44	100.00%	7.10