

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

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	3,052.5	1,681.0	4,733.5 ( 66%)	2,475.0 ( 34%)	7,208.5

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	179.6 (17:1)	105.1 (16:1)	165.0 (15:1)	=	449.7 /	520.1 =	.86 X	23235,830 =	=	13188,657	6794,157
B. GUIDANCE	8.7 (350:1)	4.8 (350:1)	9.9 (250:1)	=	23.4 /	38.6 =	.61 X	1822,022 =	=	733,546	377,887
C. LIBRARIANS	3.8 (800:1)	2.1 (800:1)	3.1 (800:1)	=	9.0 /	9.9 =	.91 X	439,582 =	=	264,013	136,007
D. HEALTH	3.8 (800:1)	2.1 (800:1)	3.1 (800:1)	=	9.0 /	10.6 =	.85 X	467,550 =	=	262,296	135,122
E. EDUCATION TECHS	30.5 (100:1)	16.8 (100:1)	9.9 (250:1)	=	57.2 /	75.9 =	.75 X	1361,476 =	=	673,931	347,176
F. LIBRARY TECHS	6.1 (500:1)	3.4 (500:1)	5.0 (500:1)	=	14.5 /	12.8 =	1.13 X	252,620 =	=	188,404	97,057
G. CLERICAL	15.3 (200:1)	8.4 (200:1)	12.4 (200:1)	=	36.1 /	5.7 =	6.33 X	136,023 =	=	568,277	292,749
H. SCHOOL ADMIN.	10.0 (305:1)	5.5 (305:1)	7.9 (315:1)	=	23.4 /	24.4 =	.96 X	1665,576 =	=	1055,309	543,644

13 Other Support Costs (Per Pupil)	K-8	9-12		Elementary	Secondary
A. Substitute Teachers -1/2 Day	32	32		151,472	79,200
B. Supplies and Equipment	302	418		1429,517	1034,550
C. Professional Development	51	51		241,409	126,225
D. Instructional Leadership Support	20	20		94,670	49,500
E. Co- and Extra-Curricular Student	29	99		137,272	245,025
F. System Administration/Support	349	346		1651,992	856,350
G. Operations & Maintenance	929	1,104		4397,422	2732,400

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	2745,217	1414,203
B. Education & Library Technicians	36.00%	310,441	159,924
C. Clerical	29.00%	164,800	84,897
D. School Administrators	14.00%	147,743	76,110

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.08)	1636,328	843,050
16 Adjustment for Title I Revenues	-1346,595	-693,700

17 TOTALS	28696,120	15731,532
18 E.P.S. RATES	6,062	6,356

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## A. OPERATING COST ALLOCATIONS

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19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	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		
	APRIL 2005	4,787.0	2,410.0	7,197.0		
	OCTOBER 2005	4,709.0	2,539.0	7,248.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	4,748.0 +	111.00	X	6,062.00	= 29,455,258.00
	9-12 PUPILS	2,474.5 +	47.33	X	6,356.00	= 16,028,751.48
	ADULT EDUC. COURSES AT .1	28.4		X	6,356.00	= 180,510.40
	K-8 EQUIV. INSTR. PUPILS	0.000		X	6,062.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	4.000		X	6,356.00	= 25,424.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .4558	2,164.1	X .15	X	6,062.00	= 1,967,816.13
	9-12 DISADVANTAGED @ .4558	1,127.9	X .15	X	6,356.00	= 1,075,339.86
	K-8 LIMITED ENGLISH PROF.	819.0	X .600	X	6,062.00	= 2,978,866.80
	9-12 LIMITED ENGLISH PROF.	300.0	X .600	X	6,356.00	= 1,144,080.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	4,748.0		X	79.00	= 375,092.00
	9-12 STUDENT ASSESSMENT	2,474.5		X	79.00	= 195,485.50
	K-8 TECHNOLOGY RESOURCES	4,748.0		X	85.00	= 403,580.00
	9-12 TECHNOLOGY RESOURCES	2,474.5		X	258.00	= 638,421.00
	K-2 PUPILS	1,581.5	X .10	X	6,062.00	= 958,705.30
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 67,123.96
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					55,494,454.43
	OPERATING ALLOCATION WITH EPS TRANSITION AT 90.00 %					49,945,008.98
30	ADJUSTED TOTAL OPERATING ALLOCATION					49,945,008.98

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2004-05	242,069.00	X	102.40%	=	247,878.66
32	SPECIAL EDUCATION - EPS ALLOCATION					7,564,097.80
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2004-05	922,552.30	X	102.40%	=	944,693.56
35	TRANSPORTATION - EPS ALLOCATION					1,488,436.33
36	TRANSPORTATION (BUS PURCHASES) FOR 2005-06					6,713.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					10,251,819.34
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					60,196,828.32

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
		11/01/06 NEW EAST END COMMUNITY SC	0.00	185,193.75	185,193.75
		05/01/07 NEW EAST END COMMUNITY SC	0.00	178,087.50	178,087.50
42	TOTAL PRINCIPAL & INTEREST		0.00	363,281.25	363,281.25
43	APPROVED LEASES FOR 2005-06				50,946.00
43A	APPROVED LEASE PURCHASES FOR 2005-06				0.00
44	INSURED VALUE FACTOR FOR 2004-05				0.00
47	TOTAL DEBT SERVICE ALLOCATION				414,227.25
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				60,611,055.57

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

					TOTAL ALLOCATION	LOCAL CONTRIBUTION		
	AVG. CAL. YEAR PUPILS	2005 STATE VALUATION	MILL EXPECTATION	LOCAL CONTRIBUTION	OR TOTAL ALLOCATION			
PORTLAND	7,222.5	100.00% 6,289,900,000	7.60	47,803,240.00	60,611,055.57	47,803,240.00	100.00%	7.60M
TOTAL	7,222.5	6,289,900,000		47,803,240.00	60,611,055.57	47,803,240.00	100.00%	7.60M

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	60,611,055.57	47,803,240.00	12,807,815.57
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	60,611,055.57	47,803,240.00	12,807,815.57
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			1,009.72-
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 M RSA SECTION 15686 AND SUB-SEC. 2 TIER 1			0.00
59A MINIMUM TEACHER SALARY ADJUSTMENT			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			12,806,805.85
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 78.87%		STATE SHARE % = 21.13%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 78.87%		STATE SHARE % = 21.13%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	66,160,501.02		