

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

SOUTH PORTLAND

2005-06

403 - 280

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	1,330.5	706.5	2,037.0 (67%)	1,018.0 (33%)	3,055.0

12 Position	K-5	6-8	9-12	=	E.P.S.	Actual	=	Ratio X	EPS Tot	=	Elementary	Secondary
					FTE	FTE			Salary		Salary	Salary
A. TEACHERS	78.3 (17:1)	44.2 (16:1)	67.9 (15:1)	=	190.4	214.2	=	.89 X	9215,185	=	5495,015	2706,500
B. GUIDANCE	3.8 (350:1)	2.0 (350:1)	4.1 (250:1)	=	9.9	23.4	=	.42 X	1060,804	=	298,510	147,028
C. LIBRARIANS	1.7 (800:1)	0.9 (800:1)	1.3 (800:1)	=	3.9	4.0	=	.98 X	159,174	=	104,514	51,477
D. HEALTH	1.7 (800:1)	0.9 (800:1)	1.3 (800:1)	=	3.9	6.6	=	.59 X	264,670	=	104,624	51,531
E. EDUCATION TECHS	13.3 (100:1)	7.1 (100:1)	4.1 (250:1)	=	24.5	69.2	=	.35 X	1116,359	=	261,786	128,940
F. LIBRARY TECHS	2.7 (500:1)	1.4 (500:1)	2.0 (500:1)	=	6.1	0.0	=	6.10 X	0	=	51,508	25,370
G. CLERICAL	6.7 (200:1)	3.5 (200:1)	5.1 (200:1)	=	15.3	29.4	=	.52 X	701,702	=	244,473	120,412
H. SCHOOL ADMIN.	4.4 (305:1)	2.3 (305:1)	3.2 (315:1)	=	9.9	12.9	=	.77 X	833,649	=	430,080	211,830

13 Other Support Costs (Per Pupil)	K-8	9-12		Elementary	Secondary
A. Substitute Teachers -1/2 Day	31	31		63,147	31,558
B. Supplies and Equipment	295	408		600,915	415,344
C. Professional Development	50	50		101,850	50,900
D. Instructional Leadership Support	20	20		40,740	20,360
E. Co- and Extra-Curricular Student	28	97		57,036	98,746
F. System Administration/Support	341	338		694,617	344,084
G. Operations & Maintenance	907	1,078		1847,559	1097,404

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	1140,506	561,742
B. Education & Library Technicians	36.00%	112,786	55,552
C. Clerical	29.00%	70,897	34,919
D. School Administrators	14.00%	60,211	29,656

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.08)	675,044	332,521
16 Adjustment for Title I Revenues	-234,194	-115,349

17 TOTALS	12221,624	6400,524
18 E.P.S. RATES	6,000	6,287

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A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2002	2,161.0	1,035.0	3,196.0		
	OCTOBER 2002	2,185.0	1,062.0	3,247.0		
	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		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	2,042.0 +	68.33	X	6,000.00	= 12,661,980.00
	9-12 PUPILS	1,026.0 +	12.83	X	6,287.00	= 6,531,124.21
	ADULT EDUC. COURSES AT .1	0.0		X	6,287.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	6,000.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.125		X	6,287.00	= 785.88
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .2646	540.3	X .15	X	6,000.00	= 486,270.00
	9-12 DISADVANTAGED @ .2646	271.5	X .15	X	6,287.00	= 256,038.08
	K-8 LIMITED ENGLISH PROF.	53.0	X .300	X	6,000.00	= 95,400.00
	9-12 LIMITED ENGLISH PROF.	18.0	X .300	X	6,287.00	= 33,949.80
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	2,042.0		X	100.00	= 204,200.00
	9-12 STUDENT ASSESSMENT	1,026.0		X	100.00	= 102,600.00
	K-8 TECHNOLOGY RESOURCES	2,042.0		X	83.00	= 169,486.00
	9-12 TECHNOLOGY RESOURCES	1,026.0		X	252.00	= 258,552.00
	K-2 PUPILS	657.0	X .10	X	6,000.00	= 394,200.00
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					21,194,585.97
	OPERATING ALLOCATION WITH EPS TRANSITION AT 84.00 %					17,803,452.21
30	ADJUSTED TOTAL OPERATING ALLOCATION					17,803,452.21

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2003-04	165,850.00	X	101.80%	=	168,835.30
32	SPECIAL EDUCATION - EPS ALLOCATION					4,985,107.38
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2003-04	237,298.82	X	101.80%	=	241,570.20
35	TRANSPORTATION - EPS ALLOCATION					971,799.14
36	TRANSPORTATION (BUS PURCHASES) FOR 2004-05					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					6,367,312.02
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					24,170,764.23

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				48,000.00
43A	APPROVED LEASE PURCHASES FOR 2004-05				0.00
44	INSURED VALUE FACTOR FOR 2003-04				0.00
47	TOTAL DEBT SERVICE ALLOCATION				48,000.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				24,218,764.23

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		
SOUTH PORTLAND	3,068.0 100.00%	2,681,800,000	8.26	22,151,668.00		24,218,764.23	22,151,668.00	100.00% 8.26M
TOTAL	3,068.0	2,681,800,000		22,151,668.00		24,218,764.23	22,151,668.00	100.00% 8.26M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	24,218,764.23	22,151,668.00	2,067,096.23
49B ADJUSTMENT FOR 84% OF SPECIAL EDUCATION COSTS		2,120,393.97-	2,120,393.97
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	24,218,764.23	20,031,274.03	4,187,490.20
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
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			4,187,490.20
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):		LOCAL SHARE % = 91.46%	STATE SHARE % = 8.54%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):		LOCAL SHARE % = 82.71%	STATE SHARE % = 17.29%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	27,609,897.99		

F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN	MSE ADJ. LINE 49D	TOTAL ALLOCATION	LOCAL CONTRIBUTION	PERCENT	MILLS
SOUTH PORTLAND		24,218,764.23	20,031,274.03	100.00%	7.47
TOTAL		24,218,764.23	20,031,274.03	100.00%	7.47