

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

PORTLAND

2007-08

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1. COMPUTATION OF E.P.S. RATES

|   | K-5     | 6-8     | K-8            | 9-12           | TOTAL   |
|---|---------|---------|----------------|----------------|---------|
| 9 ATTENDING PUPILS (APRIL 2006)                                   | 3,095   | 1,616   | 4,711          | 2,526          | 7,237   |
| 10 ATTENDING PUPILS (OCTOBER 2006)                                | 3,113   | 1,537   | 4,650          | 2,502          | 7,152   |
| 11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2006 | 3,104.0 | 1,576.5 | 4,680.5 ( 65%) | 2,514.0 ( 35%) | 7,194.5 |

| 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        | 182.6 (17:1) | 98.5 (16:1)  | 167.6 (15:1) | = | 448.7      | / | 517.5      | = | .87 X   | 23872,575      | = | 13499,941         | 7269,199         |
| B. GUIDANCE        | 8.9 (350:1)  | 4.5 (350:1)  | 10.1 (250:1) | = | 23.5       | / | 36.8       | = | .64 X   | 1815,946       | = | 755,433           | 406,772          |
| C. LIBRARIANS      | 3.9 (800:1)  | 2.0 (800:1)  | 3.1 (800:1)  | = | 9.0        | / | 10.4       | = | .87 X   | 476,176        | = | 269,277           | 144,996          |
| D. HEALTH          | 3.9 (800:1)  | 2.0 (800:1)  | 3.1 (800:1)  | = | 9.0        | / | 11.7       | = | .77 X   | 532,762        | = | 266,648           | 143,579          |
| E. EDUCATION TECHS | 31.0 (100:1) | 15.8 (100:1) | 10.1 (250:1) | = | 56.9       | / | 65.4       | = | .87 X   | 1112,332       | = | 629,024           | 338,705          |
| F. LIBRARY TECHS   | 6.2 (500:1)  | 3.2 (500:1)  | 5.0 (500:1)  | = | 14.4       | / | 13.7       | = | 1.05 X  | 258,417        | = | 176,370           | 94,968           |
| G. CLERICAL        | 15.5 (200:1) | 7.9 (200:1)  | 12.6 (200:1) | = | 36.0       | / | 43.4       | = | .83 X   | 1194,225       | = | 644,285           | 346,922          |
| H. SCHOOL ADMIN.   | 10.2 (305:1) | 5.2 (305:1)  | 8.0 (315:1)  | = | 23.4       | / | 26.3       | = | .89 X   | 1821,724       | = | 1053,867          | 567,467          |

| 13 Other Support Costs (Per Pupil)  | K-8 | 9-12  | Elementary | Secondary |
|-------------------------------------|-----|-------|------------|-----------|
| A. Substitute Teachers -1/2 Day     | 33  | 33    | 154,457    | 82,962    |
| B. Supplies and Equipment           | 311 | 430   | 1455,636   | 1081,020  |
| C. Professional Development         | 52  | 52    | 243,386    | 130,728   |
| D. Instructional Leadership Support | 21  | 21    | 98,291     | 52,794    |
| E. Co- and Extra-Curricular Student | 30  | 102   | 140,415    | 256,428   |
| F. System Administration/Support    | 359 | 356   | 1680,300   | 894,984   |
| G. Operations & Maintenance         | 956 | 1,136 | 4474,558   | 2855,904  |

| 14 Salary Benefits                         | Percentage | Elementary | Secondary |
|--|------------|------------|-----------|
| A. Teachers, Guidance, Librarians & Health | 19.00%     | 2810,347   | 1513,264  |
| B. Education & Library Technicians         | 36.00%     | 289,942    | 156,122   |
| C. Clerical                                | 29.00%     | 186,843    | 100,607   |
| D. School Administrators                   | 14.00%     | 147,541    | 79,445    |

|  |           |           |
|--|-----------|-----------|
| 15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.08) | 1670,718  | 899,600   |
| 16 Adjustment for Title I Revenues   | -2190,159 | -1179,316 |

|                 |           |           |
|-----------------|-----------|-----------|
| 17 TOTALS       | 28457,119 | 16237,149 |
| 18 E.P.S. RATES | 6,080     | 6,459     |

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A. OPERATING COST ALLOCATIONS

| 19 | RESIDENT PUPILS                                     | K-8                      | 9-12                     | TOTAL   |                  |                 |
|----|---|--------------------------|--------------------------|---------|------------------|-----------------|
|    | 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 |                  |                 |
|    | APRIL 2006  | 4,709.0                  | 2,529.0                  | 7,238.0 |                  |                 |
|    | OCTOBER 2006  | 4,593.0                  | 2,447.0                  | 7,040.0 |                  |                 |
| 21 | BASIC COUNTS  | AVG. CAL.<br>YEAR PUPILS | DECLINING<br>ENROLL. ADJ | X<br>X  | SAU<br>EPS RATES |                 |
|    | K-8 PUPILS  | 4,651.0 +                | 100.83                   | X       | 6,080.00         | = 28,891,126.40 |
|    | 9-12 PUPILS   | 2,488.0 +                | 13.33                    | X       | 6,459.00         | = 16,156,090.47 |
|    | ADULT EDUC. COURSES AT .1                           | 25.4                     |                          | X       | 6,459.00         | = 164,058.60    |
|    | K-8 EQUIV. INSTR. PUPILS                            | 0.000                    |                          | X       | 6,080.00         | = 0.00          |
|    | 9-12 EQUIV. INSTR. PUPILS                           | 3.000                    |                          | X       | 6,459.00         | = 19,377.00     |
|    | WEIGHTED COUNTS                                     | PUPILS                   | WEIGHTS                  | X       |                  |                 |
|    | K-8 DISADVANTAGED @ .4568                           | 2,124.6                  | X .15                    | X       | 6,080.00         | = 1,937,635.20  |
|    | 9-12 DISADVANTAGED @ .4568                          | 1,136.5                  | X .15                    | X       | 6,459.00         | = 1,101,098.03  |
|    | K-8 LIMITED ENGLISH PROF.                           | 965.0                    | X .600                   | X       | 6,080.00         | = 3,520,320.00  |
|    | 9-12 LIMITED ENGLISH PROF.                          | 509.0                    | X .600                   | X       | 6,459.00         | = 1,972,578.60  |
|    | TARGETED FUNDS                                      | PUPILS                   | WEIGHTS                  | X       |                  |                 |
|    | K-8 STUDENT ASSESSMENT                              | 4,651.0                  |                          | X       | 40.00            | = 186,040.00    |
|    | 9-12 STUDENT ASSESSMENT                             | 2,488.0                  |                          | X       | 40.00            | = 99,520.00     |
|    | K-8 TECHNOLOGY RESOURCES                            | 4,651.0                  |                          | X       | 87.00            | = 404,637.00    |
|    | 9-12 TECHNOLOGY RESOURCES                           | 2,488.0                  |                          | X       | 265.00           | = 659,320.00    |
|    | K-2 PUPILS  | 1,586.0                  | X .10                    | X       | 6,080.00         | = 964,288.00    |
|    | ISOLATED SMALL SCHOOL ADJUSTMENT                    |                          |                          |         |                  |                 |
|    | K-8 SMALL SCHOOL ADJUSTMENT                         |                          |                          |         |                  | = 61,651.46     |
|    | 9-12 SMALL SCHOOL ADJUSTMENT                        |                          |                          |         |                  | = 0.00          |
|    | OPERATING ALLOCATION                                |                          |                          |         |                  | 56,137,740.76   |
|    | OPERATING ALLOCATION WITH EPS TRANSITION AT 95.00 % |                          |                          |         |                  | 53,330,853.72   |
| 30 | ADJUSTED TOTAL OPERATING ALLOCATION                 |                          |                          |         |                  | 53,330,853.72   |

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B. OTHER SUBSIDIZABLE COSTS

|    |  |            |   |         |   |               |
|----|--|------------|---|---------|---|---------------|
| 31 | GIFTED & TALENTED EXPENDITURES FOR 2005-06                                     | 250,870.00 | X | 102.90% | = | 258,145.23    |
| 32 | SPECIAL EDUCATION - EPS ALLOCATION   |            |   |         |   | 7,850,980.47  |
| 34 | VOCATIONAL EDUCATION EXPENDITURES FOR 2005-06                                  | 759,796.42 | X | 102.90% | = | 781,830.52    |
| 35 | TRANSPORTATION - EPS ALLOCATION  |            |   |         |   | 1,567,097.96  |
| 36 | TRANSPORTATION (BUS PURCHASES) FOR 2006-07                                     |            |   |         |   | 37,060.60     |
| 39 | TOTAL OTHER SUBSIDIZABLE COSTS   |            |   |         |   | 10,495,114.78 |
| 40 | TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39) |            |   |         |   | 63,825,968.50 |

C. DEBT SERVICE ALLOCATIONS

| 41  | DEBT SERVICE NAME OF PROJECT                      | PRINCIPAL  | INTEREST   |  |               |
|-----|---|------------|------------|--|---------------|
|     | 11/01/07 NEW EAST END COMMUNITY SC                | 495,000.00 | 178,087.50 |  | 673,087.50    |
|     | 05/01/08 NEW EAST END COMMUNITY SC                | 0.00       | 170,981.25 |  | 170,981.25    |
| 42  | TOTAL PRINCIPAL & INTEREST                        | 495,000.00 | 349,068.75 |  | 844,068.75    |
| 43  | APPROVED LEASES FOR 2006-07                       |            |            |  | 36,885.33     |
| 43A | APPROVED LEASE PURCHASES FOR 2006-07              |            |            |  | 0.00          |
| 44  | INSURED VALUE FACTOR FOR 2005-06                  |            |            |  | 0.00          |
| 47  | TOTAL DEBT SERVICE ALLOCATION                     |            |            |  | 880,954.08    |
| 48  | TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47) |            |            |  | 64,706,922.58 |

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

|          | AVG. CAL.   | 2006 STATE  | MILL          | LOCAL        | TOTAL         | LOCAL         |               |         |       |
|----------|-------------|-------------|---------------|--------------|---------------|---------------|---------------|---------|-------|
|          | YEAR PUPILS | VALUATION X | EXPECTATION = | CONTRIBUTION | OR ALLOCATION | CONTRIBUTION  |               |         |       |
| PORTLAND | 7,139.0     | 100.00%     | 7,039,000,000 | 7.44         | 52,370,160.00 | 64,706,922.58 | 52,370,160.00 | 100.00% | 7.44M |
| TOTAL    | 7,139.0     |             | 7,039,000,000 |              | 52,370,160.00 | 64,706,922.58 | 52,370,160.00 | 100.00% | 7.44M |

S T A T E O F M A I N E  
D E P A R T M E N T O F E D U C A T I O N  
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| E. TOTALS AND ADJUSTMENTS   | TOTAL<br>ALLOCATION    | LOCAL<br>CONTRIBUTION | STATE<br>CONTRIBUTION  |
|---|------------------------|-----------------------|------------------------|
| -----   |                        |                       |                        |
| 49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS                              | 64,706,922.58          | 52,370,160.00         | 12,336,762.58          |
| 50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS                           | 64,706,922.58          | 52,370,160.00         | 12,336,762.58          |
| 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                                     |                        |                       | 724.41-                |
| 57 LESS ADJUSTMENT FOR LAPTOP AGREEMENT   |                        |                       | 0.00                   |
| 58F EPS TRANSITION ADJUSTMENT PER 20-A MRSA SECTION 15686                       |                        |                       | 0.00                   |
| 58G LIMITATION OF INCREASES ADJUSTMENT - 15%                                    |                        |                       | 0.00                   |
| 59A MINIMUM TEACHER SALARY ADJUSTMENT   |                        |                       | 0.00                   |
| 59B REGIONALIZATION AND EFFICIENCY ASSISTANCE                                   |                        |                       | 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                            |                        |                       | 12,336,038.17          |
| 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 % = 80.94% |                       | STATE SHARE % = 19.06% |
| 63 FYI: 100% E.P.S. TOTAL ALLOCATION  | 67,513,809.62          |                       |                        |