

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

SOUTH PORTLAND

2007-08

403 - 280

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2006)	1,359	693	2,052	966	3,018
10 ATTENDING PUPILS (OCTOBER 2006)	1,382	679	2,061	1,006	3,067
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2006	1,370.5	686.0	2,056.5 ( 68%)	986.0 ( 32%)	3,042.5

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	80.6 (17:1)	42.9 (16:1)	65.7 (15:1)	=	189.2	/	215.0	=	.88 X	10039,654	=	6007,729	2827,167
B. GUIDANCE	3.9 (350:1)	2.0 (350:1)	3.9 (250:1)	=	9.8	/	18.8	=	.52 X	906,871	=	320,670	150,903
C. LIBRARIANS	1.7 (800:1)	0.9 (800:1)	1.2 (800:1)	=	3.8	/	3.0	=	1.27 X	137,387	=	118,647	55,834
D. HEALTH	1.7 (800:1)	0.9 (800:1)	1.2 (800:1)	=	3.8	/	5.6	=	.68 X	254,919	=	117,875	55,470
E. EDUCATION TECHS	13.7 (100:1)	6.9 (100:1)	3.9 (250:1)	=	24.5	/	44.7	=	.55 X	757,738	=	283,394	133,362
F. LIBRARY TECHS	2.7 (500:1)	1.4 (500:1)	2.0 (500:1)	=	6.1	/	0.0	=	6.10 X	0	=	53,837	25,335
G. CLERICAL	6.9 (200:1)	3.4 (200:1)	4.9 (200:1)	=	15.2	/	27.7	=	.55 X	774,840	=	289,790	136,372
H. SCHOOL ADMIN.	4.5 (305:1)	2.2 (305:1)	3.1 (315:1)	=	9.8	/	13.9	=	.71 X	982,231	=	474,221	223,163

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	33	33	67,865	32,538
B. Supplies and Equipment	311	430	639,572	423,980
C. Professional Development	52	52	106,938	51,272
D. Instructional Leadership Support	21	21	43,187	20,706
E. Co- and Extra-Curricular Student	30	102	61,695	100,572
F. System Administration/Support	359	356	738,284	351,016
G. Operations & Maintenance	956	1,136	1966,014	1120,096

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	1247,335	586,981
B. Education & Library Technicians	36.00%	121,403	57,131
C. Clerical	29.00%	84,039	39,548
D. School Administrators	14.00%	66,391	31,243

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.08)	740,255	348,403
16 Adjustment for Title I Revenues	-209,147	-98,422

17 TOTALS	13339,993	6672,670
18 E.P.S. RATES	6,487	6,767

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403 - 280

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## A. OPERATING COST ALLOCATIONS

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19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	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		
	APRIL 2006	2,055.0	975.0	3,030.0		
	OCTOBER 2006	2,061.0	1,010.0	3,071.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	2,058.0 +	0.00	X	6,487.00	= 13,350,246.00
	9-12 PUPILS	992.5 +	13.16	X	6,767.00	= 6,805,301.22
	ADULT EDUC. COURSES AT .1	0.0		X	6,767.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	6,487.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.125		X	6,767.00	= 845.88
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .2940	605.1	X .15	X	6,487.00	= 588,792.56
	9-12 DISADVANTAGED @ .2940	291.8	X .15	X	6,767.00	= 296,191.59
	K-8 LIMITED ENGLISH PROF.	67.0	X .300	X	6,487.00	= 130,388.70
	9-12 LIMITED ENGLISH PROF.	31.0	X .300	X	6,767.00	= 62,933.10
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	2,058.0		X	40.00	= 82,320.00
	9-12 STUDENT ASSESSMENT	992.5		X	40.00	= 39,700.00
	K-8 TECHNOLOGY RESOURCES	2,058.0		X	87.00	= 179,046.00
	9-12 TECHNOLOGY RESOURCES	992.5		X	265.00	= 263,012.50
	K-2 PUPILS	713.5	X .10	X	6,487.00	= 462,847.45
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					22,261,625.00
	OPERATING ALLOCATION WITH EPS TRANSITION AT 95.00 %					21,148,543.75
30	ADJUSTED TOTAL OPERATING ALLOCATION					21,148,543.75

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403 - 280

B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2005-06	219,993.79	X	102.90%	=	226,373.61
32	SPECIAL EDUCATION - EPS ALLOCATION					5,660,793.53
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2005-06	280,594.67	X	102.90%	=	288,731.92
35	TRANSPORTATION - EPS ALLOCATION					976,559.93
36	TRANSPORTATION (BUS PURCHASES) FOR 2006-07					29,933.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					7,182,391.99
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					28,330,935.74

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 2006-07				0.00
43A	APPROVED LEASE PURCHASES FOR 2006-07				0.00
44	INSURED VALUE FACTOR FOR 2005-06				0.00
47	TOTAL DEBT SERVICE ALLOCATION				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				28,330,935.74

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

					TOTAL ALLOCATION	LOCAL CONTRIBUTION		
	AVG. CAL. YEAR PUPILS	2006 STATE VALUATION	MILL EXPECTATION	LOCAL CONTRIBUTION	OR TOTAL ALLOCATION			
SOUTH PORTLAND	3,050.5 100.00%	3,411,200,000	7.44	25,379,328.00	28,330,935.74	25,379,328.00	100.00%	7.44M
TOTAL	3,050.5	3,411,200,000		25,379,328.00	28,330,935.74	25,379,328.00	100.00%	7.44M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	28,330,935.74	25,379,328.00	2,951,607.74
49B ADJUSTMENT FOR 84% OF SPECIAL EDUCATION COSTS		1,803,458.83-	1,803,458.83
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	28,330,935.74	23,575,869.17	4,755,066.57
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			0.00
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 ADJUSTED STATE CONTRIBUTION			4,755,066.57
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 89.58% STATE SHARE % = 10.42%			
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 83.22% STATE SHARE % = 16.78%			
63 FYI: 100% E.P.S. TOTAL ALLOCATION	29,444,016.99		

F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN	MSE ADJ. LINE 49D	TOTAL ALLOCATION	LOCAL CONTRIBUTION	PERCENT	MILLS
SOUTH PORTLAND		28,330,935.74	23,575,869.17	100.00%	6.91
TOTAL		28,330,935.74	23,575,869.17	100.00%	6.91