

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

PORTLAND

2010-11

353 - 265

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2009)	3,148	1,526	4,674	2,279	6,953
10 ATTENDING PUPILS (OCTOBER 2009)	3,183	1,559	4,742	2,187	6,929
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2009	3,165.5	1,542.5	4,708.0 (68%)	2,233.0 (32%)	6,941.0

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	186.2 (17:1)	96.4 (16:1)	148.9 (15:1)	=	431.5 /	487.4 =	=	.89 X	24678,904 =	=	14935,673	7028,552
B. GUIDANCE	9.0 (350:1)	4.4 (350:1)	8.9 (250:1)	=	22.3 /	37.1 =	=	.60 X	1957,662 =	=	798,726	375,871
C. LIBRARIANS	4.0 (800:1)	1.9 (800:1)	2.8 (800:1)	=	8.7 /	7.9 =	=	1.10 X	411,854 =	=	308,067	144,972
D. HEALTH	4.0 (800:1)	1.9 (800:1)	2.8 (800:1)	=	8.7 /	11.3 =	=	.77 X	575,459 =	=	301,310	141,793
E. EDUCATION TECHS	31.7 (100:1)	15.4 (100:1)	8.9 (250:1)	=	56.0 /	67.8 =	=	.83 X	1286,240 =	=	725,954	341,625
F. LIBRARY TECHS	6.3 (500:1)	3.1 (500:1)	4.5 (500:1)	=	13.9 /	13.6 =	=	1.02 X	285,084 =	=	197,734	93,052
G. CLERICAL	15.8 (200:1)	7.7 (200:1)	11.2 (200:1)	=	34.7 /	40.9 =	=	.85 X	1241,542 =	=	717,611	337,700
H. SCHOOL ADMIN.	10.4 (305:1)	5.1 (305:1)	7.1 (315:1)	=	22.6 /	26.1 =	=	.87 X	2020,203 =	=	1195,152	562,425

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	36	36	169,488	80,388
B. Supplies and Equipment	337	466	1586,596	1040,578
C. Professional Development	57	57	268,356	127,281
D. Instructional Leadership Support	24	24	112,992	53,592
E. Co- and Extra-Curricular Student	33	111	155,364	247,863
F. System Administration/Support	215	215	1012,220	480,095
G. Operations & Maintenance	986	1,172	4642,088	2617,076

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	3105,317	1461,326
B. Education & Library Technicians	36.00%	332,528	156,484
C. Clerical	29.00%	208,107	97,933
D. School Administrators	14.00%	167,321	78,740

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.08)	1853,039	872,068
16 Adjustment for Title I Revenues	-1808,465	-851,042

17 TOTALS	30985,177	15488,372
18 E.P.S. RATES	6,581	6,936

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A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2007	4,639.0	2,429.0	7,068.0		
	OCTOBER 2007	4,625.0	2,402.0	7,027.0		
	APRIL 2008	4,620.0	2,355.0	6,975.0		
	OCTOBER 2008	4,595.0	2,265.0	6,860.0		
	APRIL 2009	4,663.0	2,257.0	6,920.0		
	OCTOBER 2009	4,728.0	2,152.0	6,880.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	4,695.5 +	0.00	X	6,581.00	= 30,901,085.50
	9-12 PUPILS	2,204.5 +	105.50	X	6,936.00	= 16,022,160.00
	ADULT EDUC. COURSES AT .1	25.5		X	6,936.00	= 176,868.00
	K-8 EQUIV. INSTR. PUPILS	2.750		X	6,581.00	= 18,097.75
	9-12 EQUIV. INSTR. PUPILS	2.125		X	6,936.00	= 14,739.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .5192	2,437.9	X .15	X	6,581.00	= 2,406,572.99
	9-12 DISADVANTAGED @ .5192	1,144.6	X .15	X	6,936.00	= 1,190,841.84
	K-8 LIMITED ENGLISH PROF.	1,194.0	X .525	X	6,581.00	= 4,125,628.90
	9-12 LIMITED ENGLISH PROF.	409.0	X .525	X	6,936.00	= 1,489,367.28
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	4,695.5		X	42.00	= 197,211.00
	9-12 STUDENT ASSESSMENT	2,204.5		X	42.00	= 92,589.00
	K-8 TECHNOLOGY RESOURCES	4,695.5		X	95.00	= 446,072.50
	9-12 TECHNOLOGY RESOURCES	2,204.5		X	288.00	= 634,896.00
	K-2 PUPILS	1,649.5	X .10	X	6,581.00	= 1,085,535.95
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 69,992.88
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					58,871,658.59
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					57,105,508.83
30	ADJUSTED TOTAL OPERATING ALLOCATION					57,105,508.83

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2008-09	365,422.65	X	102.50%	=	374,558.22
32	SPECIAL EDUCATION - EPS ALLOCATION					10,238,627.63
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2008-09	1,421,386.92	X	102.50%	=	1,456,921.59
35	TRANSPORTATION - EPS ALLOCATION					1,662,264.96
36	TRANSPORTATION (BUS PURCHASES) FOR 2009-10					347,566.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					14,079,938.40
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					71,185,447.23

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	PORTLAND				
	11/01/10	NEW EAST END COMMUNITY SCHOOL	495,000.00	155,746.88	650,746.88
	05/01/11	NEW EAST END COMMUNITY SCHOOL	0.00	147,525.00	147,525.00
	10/01/10	OCEAN AVE ELEM SCHOOL	714,000.00	244,526.88	958,526.88
	04/01/11	OCEAN AVE ELEM SCHOOL	0.00	237,386.88	237,386.88
42	TOTAL PRINCIPAL & INTEREST		1,209,000.00	785,185.64	1,994,185.64
43	APPROVED LEASES FOR 2009-10 - PORTLAND				34,944.00
43A	APPROVED LEASE PURCHASES FOR 2009-10 - PORTLAND				0.00
44	INSURED VALUE FACTOR FOR 2008-09 - PORTLAND				0.00
47	TOTAL DEBT SERVICE ALLOCATION				2,029,129.64
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				73,214,576.87

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	TOTAL ALLOCATION	LOCAL CONTRIBUTION
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	AVG. CAL. YEAR PUPILS	100.00%	OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION
PORTLAND	6,900.0		73,214,576.87		0.00		73,214,576.87
TOTAL	6,900.0						73,214,576.87

	2009 STATE VALUATION	X	MILL EXPECTATION	=	TOWN CONTRIBUTION	OR	TOWN ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
PORTLAND	8,283,450,000		6.900		57,155,805.00		73,214,576.87	57,155,805.00	100.00% 6.90M
TOTAL	8,283,450,000				57,155,805.00		73,214,576.87	57,155,805.00	100.00% 6.90M

E. TOTALS AND ADJUSTMENTS

	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
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49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	73,214,576.87	57,155,805.00	16,058,771.87
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	73,214,576.87	57,155,805.00	16,058,771.87
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
59A MINIMUM TEACHER SALARY ADJUSTMENT			0.00
59B REGIONALIZATION AND EFFICIENCY ASSISTANCE			0.00
59C LESS AMOUNT TO BE PAID BY FEDERAL ARRA TITLE XIV STABILIZATION FUNDS			4,191,425.70
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			11,867,346.17
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 78.07%	STATE SHARE % = 21.93%	
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 83.79%	STATE SHARE % = 16.21%	
63 FYI: 100% E.P.S. TOTAL ALLOCATION	74,980,726.63		

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	822,763.37	822,763.37	0.00	0.00
August	822,763.37	822,763.37	0.00	0.00
September	822,763.37	822,763.37	0.00	0.00
October	822,763.37	822,763.38	958,526.88	958,526.88
November	822,763.37	822,763.38	650,746.88	650,746.88
December	822,763.37	822,763.38	0.00	0.00
Janurary	822,763.37	822,763.38	0.00	0.00
February	822,763.37	822,763.38	0.00	0.00
March	822,763.37	822,763.38	0.00	0.00
April	822,763.37	822,763.38	237,386.88	237,386.88
May	822,763.37	822,763.38	147,525.00	147,525.00
June	822,763.46	822,763.38	0.00	0.00
Total	9,873,160.53	9,873,160.53	1,994,185.64	1,994,185.64