

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

PORTLAND

2008-09

353 - 265

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2007)	3,138	1,510	4,648	2,445	7,093
10 ATTENDING PUPILS (OCTOBER 2007)	3,157	1,480	4,637	2,428	7,065
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2007	3,147.5	1,495.0	4,642.5 (66%)	2,436.5 (34%)	7,079.0

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	185.1 (17:1)	93.4 (16:1)	162.4 (15:1)	=	440.9	/	503.1	=	.88 X	24069,701	=	13979,682	7201,655
B. GUIDANCE	9.0 (350:1)	4.3 (350:1)	9.7 (250:1)	=	23.0	/	35.4	=	.65 X	1759,854	=	754,977	388,928
C. LIBRARIANS	3.9 (800:1)	1.9 (800:1)	3.0 (800:1)	=	8.8	/	6.7	=	1.31 X	326,010	=	281,868	145,205
D. HEALTH	3.9 (800:1)	1.9 (800:1)	3.0 (800:1)	=	8.8	/	10.9	=	.81 X	521,028	=	278,542	143,491
E. EDUCATION TECHS	31.5 (100:1)	15.0 (100:1)	9.7 (250:1)	=	56.2	/	66.2	=	.85 X	1158,821	=	650,099	334,899
F. LIBRARY TECHS	6.3 (500:1)	3.0 (500:1)	4.9 (500:1)	=	14.2	/	12.3	=	1.15 X	242,977	=	184,420	95,004
G. CLERICAL	15.7 (200:1)	7.5 (200:1)	12.2 (200:1)	=	35.4	/	41.6	=	.85 X	1191,117	=	668,216	344,233
H. SCHOOL ADMIN.	10.3 (305:1)	4.9 (305:1)	7.7 (315:1)	=	22.9	/	24.9	=	.92 X	1832,679	=	1112,803	573,262

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	34	34	157,845	82,841
B. Supplies and Equipment	320	442	1485,600	1076,933
C. Professional Development	54	54	250,695	131,571
D. Instructional Leadership Support	22	22	102,135	53,603
E. Co- and Extra-Curricular Student	31	105	143,918	255,833
F. System Administration/Support	204	204	947,070	497,046
G. Operations & Maintenance	935	1,111	4340,738	2706,952

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	2906,063	1497,063
B. Education & Library Technicians	36.00%	300,427	154,765
C. Clerical	29.00%	193,783	99,828
D. School Administrators	14.00%	155,792	80,257

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.08)	1729,961	891,314
16 Adjustment for Title I Revenues	-1670,407	-860,512

17 TOTALS	28954,226	15894,170
18 E.P.S. RATES	6,237	6,523

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	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		
	APRIL 2007	4,639.0	2,429.0	7,068.0		
	OCTOBER 2007	4,625.0	2,402.0	7,027.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	4,632.0 +	45.00	X	6,237.00	= 29,170,449.00
	9-12 PUPILS	2,415.5 +	43.83	X	6,523.00	= 16,042,209.59
	ADULT EDUC. COURSES AT .1	23.7		X	6,523.00	= 154,595.10
	K-8 EQUIV. INSTR. PUPILS	2.875		X	6,237.00	= 17,931.38
	9-12 EQUIV. INSTR. PUPILS	2.250		X	6,523.00	= 14,676.75
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .4525	2,096.0	X .15	X	6,237.00	= 1,960,912.80
	9-12 DISADVANTAGED @ .4525	1,093.0	X .15	X	6,523.00	= 1,069,445.85
	K-8 LIMITED ENGLISH PROF.	1,070.0	X .525	X	6,237.00	= 3,503,946.60
	9-12 LIMITED ENGLISH PROF.	419.0	X .525	X	6,523.00	= 1,434,929.54
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	4,632.0		X	40.00	= 185,280.00
	9-12 STUDENT ASSESSMENT	2,415.5		X	40.00	= 96,620.00
	K-8 TECHNOLOGY RESOURCES	4,632.0		X	90.00	= 416,880.00
	9-12 TECHNOLOGY RESOURCES	2,415.5		X	273.00	= 659,431.50
	K-2 PUPILS	1,619.5	X .10	X	6,237.00	= 1,010,082.15
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 63,450.81
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					55,800,841.07
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					54,126,815.83
30	ADJUSTED TOTAL OPERATING ALLOCATION					54,126,815.83

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2006-07	261,599.00	X	102.90%	=	269,185.37
32	SPECIAL EDUCATION - EPS ALLOCATION					7,154,655.10
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2006-07	806,455.05	X	102.90%	=	829,842.25
35	TRANSPORTATION - EPS ALLOCATION					1,833,577.39
36	TRANSPORTATION (BUS PURCHASES) FOR 2007-08					96,060.60
39	TOTAL OTHER SUBSIDIZABLE COSTS					10,183,320.71
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					64,310,136.54

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	PORTLAND				
	11/01/08	NEW EAST END COMMUNITY SCHOOL	495,000.00	170,981.25	665,981.25
	05/01/09	NEW EAST END COMMUNITY SCHOOL	0.00	163,659.38	163,659.38
42	TOTAL PRINCIPAL & INTEREST		495,000.00	334,640.63	829,640.63
43	APPROVED LEASES FOR 2007-08 - PORTLAND				34,944.00
43A	APPROVED LEASE PURCHASES FOR 2007-08 - PORTLAND				0.00
44	INSURED VALUE FACTOR FOR 2006-07 - PORTLAND				0.00
47	TOTAL DEBT SERVICE ALLOCATION				864,584.63
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				65,174,721.17

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION	TOTAL ALLOCATION	LOCAL CONTRIBUTION	
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	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION
PORTLAND	7,047.5	100.00%	65,174,721.17		0.00		65,174,721.17
TOTAL	7,047.5						65,174,721.17

		2007 STATE VALUATION X	MILL EXPECTATION	=	TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
PORTLAND		7,653,400,000	6.790		51,966,586.00		65,174,721.17	51,966,586.00	100.00%	6.79M
TOTAL		7,653,400,000			51,966,586.00		65,174,721.17	51,966,586.00	100.00%	6.79M

E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
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49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	65,174,721.17	51,966,586.00	13,208,135.17
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	65,174,721.17	51,966,586.00	13,208,135.17
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			384.38-
59A MINIMUM TEACHER SALARY ADJUSTMENT			0.00
59B REGIONALIZATION AND EFFICIENCY ASSISTANCE			0.00
60 ADJUSTED STATE CONTRIBUTION			13,207,750.79
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 79.73% STATE SHARE % = 20.27%		
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 79.73% STATE SHARE % = 20.27%		
63 FYI: 100% E.P.S. TOTAL ALLOCATION	66,848,746.41		

S T A T E O F M A I N E
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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	1,031,509.18	1,174,685.12	0.00	0.00
August	1,031,509.18	1,174,685.12	0.00	0.00
September	1,031,509.18	0.00	0.00	0.00
October	1,031,509.18	0.00	0.00	0.00
November	1,031,509.18	0.00	665,981.25	665,981.25
December	1,031,509.18	4,698,740.48	0.00	0.00
Janurary	1,031,509.18	1,174,685.13	0.00	0.00
February	1,031,509.18	807,321.93	0.00	0.00
March	1,031,509.18	807,321.93	0.00	0.00
April	1,031,509.18	807,321.93	0.00	0.00
May	1,031,509.18	807,321.93	163,659.38	163,659.38
June	1,031,509.18	926,026.59	0.00	0.00
Total	12,378,110.16	12,378,110.16	829,640.63	829,640.63