

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

PORTLAND

2009-10

353 - 265

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2008)	3,152	1,469	4,621	2,376	6,997
10 ATTENDING PUPILS (OCTOBER 2008)	3,102	1,505	4,607	2,297	6,904
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2008	3,127.0	1,487.0	4,614.0 (66%)	2,336.5 (34%)	6,950.5

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	183.9 (17:1)	92.9 (16:1)	155.8 (15:1)	=	432.6 /	489.1 =	=	.88 X	24183,702 =	=	14045,894	7235,764
B. GUIDANCE	8.9 (350:1)	4.2 (350:1)	9.3 (250:1)	=	22.4 /	37.2 =	=	.60 X	1891,009 =	=	748,839	385,766
C. LIBRARIANS	3.9 (800:1)	1.9 (800:1)	2.9 (800:1)	=	8.7 /	7.9 =	=	1.10 X	383,914 =	=	278,721	143,584
D. HEALTH	3.9 (800:1)	1.9 (800:1)	2.9 (800:1)	=	8.7 /	11.2 =	=	.78 X	549,885 =	=	283,081	145,829
E. EDUCATION TECHS	31.3 (100:1)	14.9 (100:1)	9.3 (250:1)	=	55.5 /	67.9 =	=	.82 X	1233,395 =	=	667,513	343,871
F. LIBRARY TECHS	6.3 (500:1)	3.0 (500:1)	4.7 (500:1)	=	14.0 /	12.5 =	=	1.12 X	256,613 =	=	189,689	97,718
G. CLERICAL	15.6 (200:1)	7.4 (200:1)	11.7 (200:1)	=	34.7 /	40.9 =	=	.85 X	1204,527 =	=	675,740	348,108
H. SCHOOL ADMIN.	10.3 (305:1)	4.9 (305:1)	7.4 (315:1)	=	22.6 /	25.8 =	=	.88 X	1945,039 =	=	1129,678	581,956

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	35	35	161,490	81,778
B. Supplies and Equipment	329	455	1518,006	1063,108
C. Professional Development	56	56	258,384	130,844
D. Instructional Leadership Support	23	23	106,122	53,740
E. Co- and Extra-Curricular Student	32	108	147,648	252,342
F. System Administration/Support	210	210	968,940	490,665
G. Operations & Maintenance	962	1,143	4438,668	2670,620

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	2917,742	1503,079
B. Education & Library Technicians	36.00%	308,593	158,972
C. Clerical	29.00%	195,965	100,951
D. School Administrators	14.00%	158,155	81,474

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.08)	1740,888	896,708
16 Adjustment for Title I Revenues	-1488,591	-766,850

17 TOTALS	29451,164	16000,026
18 E.P.S. RATES	6,383	6,848

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353 - 265

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	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		
	APRIL 2008	4,620.0	2,355.0	6,975.0		
	OCTOBER 2008	4,595.0	2,265.0	6,860.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	4,607.5 +	22.66	X	6,383.00	= 29,554,311.28
	9-12 PUPILS	2,310.0 +	94.50	X	6,848.00	= 16,466,016.00
	ADULT EDUC. COURSES AT .1	22.0		X	6,848.00	= 150,656.00
	K-8 EQUIV. INSTR. PUPILS	2.375		X	6,383.00	= 15,159.63
	9-12 EQUIV. INSTR. PUPILS	2.750		X	6,848.00	= 18,832.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .4777	2,201.0	X .15	X	6,383.00	= 2,107,347.45
	9-12 DISADVANTAGED @ .4777	1,103.5	X .15	X	6,848.00	= 1,133,515.20
	K-8 LIMITED ENGLISH PROF.	1,069.0	X .525	X	6,383.00	= 3,582,139.60
	9-12 LIMITED ENGLISH PROF.	391.0	X .525	X	6,848.00	= 1,405,757.44
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	4,607.5		X	41.00	= 188,907.50
	9-12 STUDENT ASSESSMENT	2,310.0		X	41.00	= 94,710.00
	K-8 TECHNOLOGY RESOURCES	4,607.5		X	93.00	= 428,497.50
	9-12 TECHNOLOGY RESOURCES	2,310.0		X	281.00	= 649,110.00
	K-2 PUPILS	1,611.5	X .10	X	6,383.00	= 1,028,620.45
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 63,742.26
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					56,887,322.31
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					55,180,702.64
30	ADJUSTED TOTAL OPERATING ALLOCATION					55,180,702.64

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353 - 265

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2007-08	346,888.36	X	102.90%	=	356,948.12
32	SPECIAL EDUCATION - EPS ALLOCATION					10,652,731.26
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2007-08	1,501,155.22	X	102.90%	=	1,544,688.72
35	TRANSPORTATION - EPS ALLOCATION					1,751,455.19
36	TRANSPORTATION (BUS PURCHASES) FOR 2008-09					37,060.60
39	TOTAL OTHER SUBSIDIZABLE COSTS					14,342,883.89
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					69,523,586.53

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	PORTLAND				
	11/01/09	NEW EAST END COMMUNITY SCHOOL	495,000.00	163,659.38	658,659.38
	05/01/10	NEW EAST END COMMUNITY SCHOOL	0.00	155,746.88	155,746.88
	04/01/10	OCEAN AVE ELEM SCHOOL	0.00	203,772.40	203,772.40
42	TOTAL PRINCIPAL & INTEREST		495,000.00	523,178.66	1,018,178.66
43	APPROVED LEASES FOR 2008-09 - PORTLAND				34,944.00
43A	APPROVED LEASE PURCHASES FOR 2008-09 - PORTLAND				0.00
44	INSURED VALUE FACTOR FOR 2007-08 - PORTLAND				0.00
47	TOTAL DEBT SERVICE ALLOCATION				1,053,122.66
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				70,576,709.19

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PORTLAND 2009-10 353 - 265

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

						TOTAL ALLOCATION	LOCAL CONTRIBUTION
PORTLAND	AVG. CAL. YEAR PUPILS	100.00%	OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION
	6,917.5		70,576,709.19		0.00		70,576,709.19
TOTAL	6,917.5						70,576,709.19

PORTLAND		2008 STATE VALUATION X	MILL EXPECTATION	=	TOWN CONTRIBUTION	OR	TOWN ALLOCATION		
		8,289,850,000	6.690		55,459,096.50		70,576,709.19	55,459,096.50	100.00% 6.69M
TOTAL		8,289,850,000			55,459,096.50		70,576,709.19	55,459,096.50	100.00% 6.69M

E. TOTALS AND ADJUSTMENTS

	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	70,576,709.19	55,459,096.50	15,117,612.69
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	70,576,709.19	55,459,096.50	15,117,612.69
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			2,984,346.00
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			12,133,266.69
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):		LOCAL SHARE % = 78.58%	STATE SHARE % = 21.42%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):		LOCAL SHARE % = 82.81%	STATE SHARE % = 17.19%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	72,283,328.86		

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353 - 265

SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	926,257.33	1,147,320.00	0.00	0.00
August	926,257.33	1,147,320.00	0.00	0.00
September	926,257.33	1,147,320.00	0.00	0.00
October	926,257.33	1,147,320.00	0.00	0.00
November	926,257.33	1,147,320.00	658,659.38	658,659.38
December	926,257.33	1,147,320.00	0.00	0.00
Janurary	926,257.33	1,147,320.00	0.00	0.00
February	926,257.33	616,769.60	0.00	0.00
March	926,257.33	616,769.60	0.00	0.00
April	926,257.33	616,769.61	203,772.40	203,772.40
May	926,257.33	616,769.61	155,746.88	155,746.88
June	926,257.40	616,769.61	0.00	0.00
Total	11,115,088.03	11,115,088.03	1,018,178.66	1,018,178.66