

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

PORTLAND

2011-12

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1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2010)	3,172	1,566	4,738	2,187	6,925
10 ATTENDING PUPILS (OCTOBER 2010)	3,237	1,511	4,748	2,249	6,997
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2010	3,204.5	1,538.5	4,743.0 ( 68%)	2,218.0 ( 32%)	6,961.0

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	188.5 (17:1)	96.2 (16:1)	147.9 (15:1)	=	432.6 /	475.1 =		.91 X	24513,436 =		15168,914	7138,313
B. GUIDANCE	9.2 (350:1)	4.4 (350:1)	8.9 (250:1)	=	22.5 /	34.8 =		.65 X	1860,860 =		822,500	387,059
C. LIBRARIANS	4.0 (800:1)	1.9 (800:1)	2.8 (800:1)	=	8.7 /	7.9 =		1.10 X	406,642 =		304,168	143,138
D. HEALTH	4.0 (800:1)	1.9 (800:1)	2.8 (800:1)	=	8.7 /	11.4 =		.76 X	581,337 =		300,435	141,381
E. EDUCATION TECHS	32.0 (100:1)	15.4 (100:1)	8.9 (250:1)	=	56.3 /	75.3 =		.75 X	1455,551 =		742,331	349,332
F. LIBRARY TECHS	6.4 (500:1)	3.1 (500:1)	4.4 (500:1)	=	13.9 /	13.6 =		1.02 X	292,309 =		202,745	95,410
G. CLERICAL	16.0 (200:1)	7.7 (200:1)	11.1 (200:1)	=	34.8 /	38.1 =		.91 X	1177,320 =		728,525	342,836
H. SCHOOL ADMIN.	10.5 (305:1)	5.0 (305:1)	7.0 (315:1)	=	22.5 /	25.6 =		.88 X	2023,471 =		1210,845	569,809

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	37	37	175,491	82,066
B. Supplies and Equipment	342	473	1622,106	1049,114
C. Professional Development	58	58	275,094	128,644
D. Instructional Leadership Support	24	24	113,832	53,232
E. Co- and Extra-Curricular Student	34	113	161,262	250,634
F. System Administration/Support	218	218	1033,974	483,524
G. Operations & Maintenance	1,002	1,191	4752,486	2641,638

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	3153,243	1483,879
B. Education & Library Technicians	36.00%	340,227	160,107
C. Clerical	29.00%	211,272	99,422
D. School Administrators	14.00%	169,518	79,773

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.08)	1882,417	885,802
16 Adjustment for Title I Revenues	-1748,715	-822,925

17 TOTALS	31622,669	15742,187
18 E.P.S. RATES	6,667	7,097

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## A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	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		
	APRIL 2010	4,720.0	2,145.0	6,865.0		
	OCTOBER 2010	4,723.0	2,227.0	6,950.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	4,721.5 +	0.00	X	6,667.00	= 31,478,240.50
	9-12 PUPILS	2,186.0 +	47.50	X	7,097.00	= 15,851,149.50
	ADULT EDUC. COURSES AT .1	33.4		X	7,097.00	= 237,039.80
	K-8 EQUIV. INSTR. PUPILS	3.875		X	6,667.00	= 25,834.63
	9-12 EQUIV. INSTR. PUPILS	1.125		X	7,097.00	= 7,984.13
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .5338	2,520.3	X .15	X	6,667.00	= 2,520,426.02
	9-12 DISADVANTAGED @ .5338	1,166.9	X .15	X	7,097.00	= 1,242,223.40
	K-8 LIMITED ENGLISH PROF.	1,208.0	X .525	X	6,667.00	= 4,228,211.40
	9-12 LIMITED ENGLISH PROF.	495.0	X .525	X	7,097.00	= 1,844,368.36
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	4,721.5		X	43.00	= 203,024.50
	9-12 STUDENT ASSESSMENT	2,186.0		X	43.00	= 93,998.00
	K-8 TECHNOLOGY RESOURCES	4,721.5		X	97.00	= 457,985.50
	9-12 TECHNOLOGY RESOURCES	2,186.0		X	293.00	= 640,498.00
	K-2 PUPILS	1,677.5	X .10	X	6,667.00	= 1,118,389.25
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 84,778.77
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					60,034,151.76
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					58,233,127.20
30	ADJUSTED TOTAL OPERATING ALLOCATION					58,233,127.20

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2009-10	356,056.23	X	101.60%	=	361,753.13
32	SPECIAL EDUCATION - EPS ALLOCATION					10,722,038.56
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2009-10	1,223,916.26	X	101.60%	=	1,243,498.92
35	TRANSPORTATION - EPS ALLOCATION					1,797,439.83
36	TRANSPORTATION (BUS PURCHASES) FOR 2010-11					82,800.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					14,207,530.44
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					72,440,657.64

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
PORTLAND					
	11/01/11	NEW EAST END COMMUNITY SCHOOL	495,000.00	123,525.00	618,525.00
	02/01/12	NEW EAST END COMMUNITY SCHOOL	22,917.00	19,869.79	42,786.79
	05/01/12	NEW EAST END COMMUNITY SCHOOL	0.00	114,806.25	114,806.25
	10/01/11	OCEAN AVE ELEM SCHOOL	712,000.00	237,386.88	949,386.88
	04/01/12	OCEAN AVE ELEM SCHOOL	0.00	230,266.88	230,266.88
42	TOTAL PRINCIPAL & INTEREST		1,229,917.00	725,854.80	1,955,771.80
43	APPROVED LEASES FOR 2010-11 - PORTLAND				0.00
43A	APPROVED LEASE PURCHASES FOR 2010-11 - PORTLAND				0.00
44	INSURED VALUE FACTOR FOR 2009-10 - PORTLAND				0.00
47	TOTAL DEBT SERVICE ALLOCATION				1,955,771.80
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				74,396,429.44

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION				TOTAL ALLOCATION	LOCAL CONTRIBUTION	
PORTLAND	AVG. CAL. YEAR PUPILS	OPERATING ALLOCATION	DEBT ALLOCATION	TOWN ALLOCATION		
	6,907.5 100.00%	74,396,429.44	0.00	74,396,429.44		
TOTAL	6,907.5			74,396,429.44		
PORTLAND	2010 STATE VALUATION	MILL EXPECTATION	TOWN CONTRIBUTION	TOWN ALLOCATION		
	8,196,900,000	7.470	61,230,843.00	74,396,429.44	61,230,843.00 100.00% 7.47M	
TOTAL	8,196,900,000		61,230,843.00	74,396,429.44	61,230,843.00 100.00% 7.47M	
E. TOTALS AND ADJUSTMENTS				TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			74,396,429.44	61,230,843.00	13,165,586.44
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			74,396,429.44	61,230,843.00	13,165,586.44
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
59E	LESS MAINECARE SEED					41,684.25
60	ADJUSTED STATE CONTRIBUTION					13,123,902.19
61	LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):			LOCAL SHARE % = 82.30%	STATE SHARE % = 17.70%	
62	ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):			LOCAL SHARE % = 82.36%	STATE SHARE % = 17.64%	
63	FYI: 100% E.P.S. TOTAL ALLOCATION			76,197,454.00		

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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## SCHEDULED PAYMENTS &amp; YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	930,677.53	934,151.22	0.00	0.00
August	930,677.53	934,151.22	0.00	0.00
September	930,677.53	934,151.22	0.00	0.00
October	930,677.53	934,151.22	949,386.88	949,386.88
November	930,677.53	934,151.22	618,525.00	618,525.00
December	930,677.53	934,151.22	0.00	0.00
Janurary	930,677.53	934,151.22	0.00	0.00
February	930,677.53	934,151.22	42,786.79	42,786.79
March	930,677.53	934,151.22	0.00	0.00
April	930,677.53	934,151.22	230,266.88	230,266.88
May	930,677.53	934,151.22	114,806.25	114,806.25
June	930,677.56	892,466.97	0.00	0.00
Total	11,168,130.39	11,168,130.39	1,955,771.80	1,955,771.80