

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

SOUTH PORTLAND

2011-12

403 - 280

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2010)	1,508	702	2,210	865	3,075
10 ATTENDING PUPILS (OCTOBER 2010)	1,539	688	2,227	888	3,115
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2010	1,523.5	695.0	2,218.5 (72%)	876.5 (28%)	3,095.0

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	89.6 (17:1)	43.4 (16:1)	58.4 (15:1)	=	191.4	/	211.8	=	.90 X	10780,011	=	6985,447	2716,563
B. GUIDANCE	4.4 (350:1)	2.0 (350:1)	3.5 (250:1)	=	9.9	/	21.2	=	.47 X	1198,066	=	405,426	157,665
C. LIBRARIANS	1.9 (800:1)	0.9 (800:1)	1.1 (800:1)	=	3.9	/	4.9	=	.80 X	250,086	=	144,050	56,019
D. HEALTH	1.9 (800:1)	0.9 (800:1)	1.1 (800:1)	=	3.9	/	5.6	=	.70 X	276,413	=	139,312	54,177
E. EDUCATION TECHS	15.2 (100:1)	7.0 (100:1)	3.5 (250:1)	=	25.7	/	29.8	=	.86 X	551,395	=	341,424	132,776
F. LIBRARY TECHS	3.0 (500:1)	1.4 (500:1)	1.8 (500:1)	=	6.2	/	4.0	=	1.55 X	77,701	=	86,715	33,722
G. CLERICAL	7.6 (200:1)	3.5 (200:1)	4.4 (200:1)	=	15.5	/	25.9	=	.60 X	829,788	=	358,469	139,404
H. SCHOOL ADMIN.	5.0 (305:1)	2.3 (305:1)	2.8 (315:1)	=	10.1	/	13.0	=	.78 X	1002,670	=	563,100	218,983

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	37	37	82,085	32,431
B. Supplies and Equipment	342	473	758,727	414,585
C. Professional Development	58	58	128,673	50,837
D. Instructional Leadership Support	24	24	53,244	21,036
E. Co- and Extra-Curricular Student	34	113	75,429	99,045
F. System Administration/Support	218	218	483,633	191,077
G. Operations & Maintenance	1,002	1,191	2222,937	1043,912

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	1458,105	567,041
B. Education & Library Technicians	36.00%	154,130	59,939
C. Clerical	29.00%	103,956	40,427
D. School Administrators	14.00%	78,834	30,658

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.08)	872,084	339,184
16 Adjustment for Title I Revenues	-298,327	-116,016

17 TOTALS	15197,452	6283,465
18 E.P.S. RATES	6,850	7,169

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A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2008	2,112.0	912.0	3,024.0		
	OCTOBER 2008	2,139.0	911.0	3,050.0		
	APRIL 2009	2,119.0	888.0	3,007.0		
	OCTOBER 2009	2,220.0	899.0	3,119.0		
	APRIL 2010	2,201.0	868.0	3,069.0		
	OCTOBER 2010	2,219.0	884.0	3,103.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	2,210.0 +	0.00	X	6,850.00	= 15,138,500.00
	9-12 PUPILS	876.0 +	17.66	X	7,169.00	= 6,406,648.54
	ADULT EDUC. COURSES AT .1	0.9		X	7,169.00	= 6,452.10
	K-8 EQUIV. INSTR. PUPILS	1.000		X	6,850.00	= 6,850.00
	9-12 EQUIV. INSTR. PUPILS	0.250		X	7,169.00	= 1,792.25
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .3497	772.8	X .15	X	6,850.00	= 794,052.00
	9-12 DISADVANTAGED @ .3497	306.3	X .15	X	7,169.00	= 329,379.71
	K-8 LIMITED ENGLISH PROF.	125.0	X .500	X	6,850.00	= 428,125.00
	9-12 LIMITED ENGLISH PROF.	35.0	X .500	X	7,169.00	= 125,457.50
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	2,210.0		X	43.00	= 95,030.00
	9-12 STUDENT ASSESSMENT	876.0		X	43.00	= 37,668.00
	K-8 TECHNOLOGY RESOURCES	2,210.0		X	97.00	= 214,370.00
	9-12 TECHNOLOGY RESOURCES	876.0		X	293.00	= 256,668.00
	K-2 PUPILS	794.5	X .10	X	6,850.00	= 544,232.50
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					24,385,225.60
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					23,653,668.83
30	ADJUSTED TOTAL OPERATING ALLOCATION					23,653,668.83

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2009-10	269,838.69	X	101.60%	=	274,156.11
32	SPECIAL EDUCATION - EPS ALLOCATION					5,531,053.22
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2009-10	345,595.14	X	101.60%	=	351,124.66
35	TRANSPORTATION - EPS ALLOCATION					1,222,598.19
36	TRANSPORTATION (BUS PURCHASES) FOR 2010-11					39,400.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					7,418,332.18
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					31,072,001.01

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 2010-11 - SOUTH PORTLAND				0.00
43A	APPROVED LEASE PURCHASES FOR 2010-11 - SOUTH PORTLAND				0.00
44	INSURED VALUE FACTOR FOR 2009-10 - SOUTH PORTLAND				0.00
47	TOTAL DEBT SERVICE ALLOCATION				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				31,072,001.01

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION				TOTAL ALLOCATION	LOCAL CONTRIBUTION		
SOUTH PORTLAND	AVG. CAL. YEAR PUPILS	OPERATING ALLOCATION	DEBT ALLOCATION	TOWN ALLOCATION			
	3,086.0 100.00%	31,072,001.01	0.00	31,072,001.01			
TOTAL	3,086.0			31,072,001.01			
SOUTH PORTLAND	2010 STATE VALUATION	MILL EXPECTATION	TOWN CONTRIBUTION	TOWN ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION	
	3,875,800,000	7.470	28,952,226.00	31,072,001.01	28,952,226.00	100.00%	7.47M
TOTAL	3,875,800,000		28,952,226.00	31,072,001.01	28,952,226.00	100.00%	7.47M
E. TOTALS AND ADJUSTMENTS				TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION	
49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			31,072,001.01	28,952,226.00	2,119,775.01	
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			31,072,001.01	28,952,226.00	2,119,775.01	
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					11,417.49	
60	ADJUSTED STATE CONTRIBUTION					2,108,357.52	
61	LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):			LOCAL SHARE % =	93.18%	STATE SHARE % =	6.82%
62	ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):			LOCAL SHARE % =	93.21%	STATE SHARE % =	6.79%
63	FYI: 100% E.P.S. TOTAL ALLOCATION			31,803,557.78			

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	175,696.46	177,114.58	0.00	0.00
August	175,696.46	177,114.58	0.00	0.00
September	175,696.46	177,114.58	0.00	0.00
October	175,696.46	177,114.58	0.00	0.00
November	175,696.46	176,414.58	0.00	0.00
December	175,696.46	176,414.58	0.00	0.00
Janurary	175,696.46	176,414.58	0.00	0.00
February	175,696.46	176,414.59	0.00	0.00
March	175,696.46	176,414.59	0.00	0.00
April	175,696.46	176,414.59	0.00	0.00
May	175,696.46	176,414.59	0.00	0.00
June	175,696.46	164,997.10	0.00	0.00
Total	2,108,357.52	2,108,357.52	0.00	0.00