

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

PORTLAND

2012-13

353 - 265

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2011)	3,204	1,493	4,697	2,173	6,870
10 ATTENDING PUPILS (OCTOBER 2011)	3,273	1,512	4,785	2,133	6,918
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2011	3,238.5	1,502.5	4,741.0 (69%)	2,153.0 (31%)	6,894.0

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	190.5 (17:1)	93.9 (16:1)	143.5 (15:1)	=	427.9	/	500.6	=	.85 X	25915,539	=	15199,464	6828,744
B. GUIDANCE	9.3 (350:1)	4.3 (350:1)	8.6 (250:1)	=	22.2	/	33.6	=	.66 X	1766,735	=	804,571	361,474
C. LIBRARIANS	4.0 (800:1)	1.9 (800:1)	2.7 (800:1)	=	8.6	/	7.2	=	1.19 X	383,984	=	315,289	141,652
D. HEALTH	4.0 (800:1)	1.9 (800:1)	2.7 (800:1)	=	8.6	/	11.8	=	.73 X	613,052	=	308,794	138,734
E. EDUCATION TECHS	32.4 (100:1)	15.0 (100:1)	8.6 (250:1)	=	56.0	/	75.5	=	.74 X	1473,843	=	752,544	338,100
F. LIBRARY TECHS	6.5 (500:1)	3.0 (500:1)	4.3 (500:1)	=	13.8	/	11.6	=	1.19 X	251,636	=	206,618	92,829
G. CLERICAL	16.2 (200:1)	7.5 (200:1)	10.8 (200:1)	=	34.5	/	36.9	=	.93 X	1172,745	=	752,551	338,102
H. SCHOOL ADMIN.	10.6 (305:1)	4.9 (305:1)	6.8 (315:1)	=	22.3	/	24.1	=	.93 X	1914,179	=	1228,328	551,858

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	37	37	175,417	79,661
B. Supplies and Equipment	346	478	1640,386	1029,134
C. Professional Development	59	59	279,719	127,027
D. Instructional Leadership Support	24	24	113,784	51,672
E. Co- and Extra-Curricular Student	34	114	161,194	245,442
F. System Administration/Support	220	220	1043,020	473,660
G. Operations & Maintenance	1,013	1,204	4802,633	2592,212

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	3159,342	1419,415
B. Education & Library Technicians	36.00%	345,298	155,134
C. Clerical	29.00%	218,240	98,050
D. School Administrators	14.00%	171,966	77,260

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.08)	1579,486	709,692
16 Adjustment for Title I Revenues	-1860,758	-835,993

17 TOTALS	31397,885	15013,859
18 E.P.S. RATES	6,623	6,973

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

PORTLAND

2012-13

353 - 265

=====

A. OPERATING COST ALLOCATIONS

```
-----
```

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	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		
	APRIL 2011	4,670.0	2,149.0	6,819.0		
	OCTOBER 2011	4,761.0	2,109.0	6,870.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	4,715.5 +	0.00	X	6,623.00	= 31,230,756.50
	9-12 PUPILS	2,129.0 +	44.16	X	6,973.00	= 15,153,444.68
	ADULT EDUC. COURSES AT .1	23.5		X	6,973.00	= 163,865.50
	K-8 EQUIV. INSTR. PUPILS	3.500		X	6,623.00	= 23,180.50
	9-12 EQUIV. INSTR. PUPILS	1.000		X	6,973.00	= 6,973.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .5457	2,573.2	X .15	X	6,623.00	= 2,556,345.54
	9-12 DISADVANTAGED @ .5457	1,161.8	X .15	X	6,973.00	= 1,215,184.71
	K-8 LIMITED ENGLISH PROF.	1,169.0	X .525	X	6,623.00	= 4,064,535.10
	9-12 LIMITED ENGLISH PROF.	500.0	X .525	X	6,973.00	= 1,830,412.50
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	4,715.5		X	43.00	= 202,766.50
	9-12 STUDENT ASSESSMENT	2,129.0		X	43.00	= 91,547.00
	K-8 TECHNOLOGY RESOURCES	4,715.5		X	98.00	= 462,119.00
	9-12 TECHNOLOGY RESOURCES	2,129.0		X	296.00	= 630,184.00
	K-2 PUPILS	1,707.5	X .10	X	6,623.00	= 1,130,877.25
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 92,755.72
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					58,854,947.50
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					57,089,299.07
30	ADJUSTED TOTAL OPERATING ALLOCATION					57,089,299.07

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

PORTLAND

2012-13

353 - 265

B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2010-11	337,717.75	X	101.10%	=	341,432.65
32	SPECIAL EDUCATION - EPS ALLOCATION					12,130,286.44
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2010-11	1,431,842.25	X	101.10%	=	1,447,592.51
35	TRANSPORTATION - EPS ALLOCATION					1,817,211.67
36	TRANSPORTATION (BUS PURCHASES) FOR 2011-12					138,662.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					15,875,185.27
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					72,964,484.34

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	PORTLAND				
	08/01/12	NEW EAST END COMMUNITY SCHOOL	0.00	23,500.00	23,500.00
	11/01/12	NEW EAST END COMMUNITY SCHOOL	495,000.00	114,806.25	609,806.25
	02/01/13	NEW EAST END COMMUNITY SCHOOL	0.00	23,500.00	23,500.00
	05/01/13	NEW EAST END COMMUNITY SCHOOL	0.00	105,337.50	105,337.50
	10/01/12	OCEAN AVE ELEM SCHOOL	712,000.00	230,266.88	942,266.88
	04/01/13	OCEAN AVE ELEM SCHOOL	0.00	24,555.04	24,555.04
42	TOTAL PRINCIPAL & INTEREST		1,207,000.00	521,965.67	1,728,965.67
43	APPROVED LEASES FOR 2011-12 - PORTLAND				0.00
43A	APPROVED LEASE PURCHASES FOR 2011-12 - PORTLAND				0.00
44	INSURED VALUE FACTOR FOR 2010-11 - PORTLAND				0.00
47	TOTAL DEBT SERVICE ALLOCATION				1,728,965.67
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				74,693,450.01

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

PORTLAND

2012-13

353 - 265

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL. YEAR PUPILS	100.00%	OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION	TOTAL ALLOCATION	LOCAL CONTRIBUTION
PORTLAND	6,844.0		74,693,450.01		0.00		74,693,450.01		
TOTAL	6,844.0						74,693,450.01		

	2011 STATE VALUATION	X	MILL EXPECTATION	=	TOWN CONTRIBUTION	OR	TOWN ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
PORTLAND	7,909,900,000		7.800		61,697,220.00		74,693,450.01	61,697,220.00	100.00%
TOTAL	7,909,900,000				61,697,220.00		74,693,450.01	61,697,220.00	100.00%

E. TOTALS AND ADJUSTMENTS

	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	74,693,450.01	61,697,220.00	12,996,230.01
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	74,693,450.01	61,697,220.00	12,996,230.01
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
59D BUS REFURBISHING ADJUSTMENT			0.00
59E LESS MAINECARE SEED - PRIVATE			84,562.43
59E LESS MAINECARE SEED - PUBLIC			89,494.33
60 ADJUSTED STATE CONTRIBUTION			12,822,173.25
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):		LOCAL SHARE % = 82.60%	STATE SHARE % = 17.40%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):		LOCAL SHARE % = 82.83%	STATE SHARE % = 17.17%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	76,459,098.44		