

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

SOUTH PORTLAND

2009-10

403 - 280

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2008)	1,421	690	2,111	907	3,018
10 ATTENDING PUPILS (OCTOBER 2008)	1,458	681	2,139	909	3,048
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2008	1,439.5	685.5	2,125.0 (70%)	908.0 (30%)	3,033.0

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	84.7 (17:1)	42.8 (16:1)	60.5 (15:1)	=	188.0	/	215.2	=	.87 X	10460,446	=	6370,412	2730,176
B. GUIDANCE	4.1 (350:1)	2.0 (350:1)	3.6 (250:1)	=	9.7	/	22.6	=	.43 X	1203,125	=	362,141	155,203
C. LIBRARIANS	1.8 (800:1)	0.9 (800:1)	1.1 (800:1)	=	3.8	/	5.0	=	.76 X	236,863	=	126,011	54,005
D. HEALTH	1.8 (800:1)	0.9 (800:1)	1.1 (800:1)	=	3.8	/	5.7	=	.67 X	282,423	=	132,456	56,767
E. EDUCATION TECHS	14.4 (100:1)	6.9 (100:1)	3.6 (250:1)	=	24.9	/	35.0	=	.71 X	621,489	=	308,880	132,377
F. LIBRARY TECHS	2.9 (500:1)	1.4 (500:1)	1.8 (500:1)	=	6.1	/	0.0	=	6.10 X	0	=	58,042	24,875
G. CLERICAL	7.2 (200:1)	3.4 (200:1)	4.5 (200:1)	=	15.1	/	28.9	=	.52 X	866,729	=	315,489	135,210
H. SCHOOL ADMIN.	4.7 (305:1)	2.2 (305:1)	2.9 (315:1)	=	9.8	/	13.0	=	.75 X	962,800	=	505,470	216,630

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	35	35	74,375	31,780
B. Supplies and Equipment	329	455	699,125	413,140
C. Professional Development	56	56	119,000	50,848
D. Instructional Leadership Support	23	23	48,875	20,884
E. Co- and Extra-Curricular Student	32	108	68,000	98,064
F. System Administration/Support	210	210	446,250	190,680
G. Operations & Maintenance	962	1,143	2044,250	1037,844

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	1328,294	569,269
B. Education & Library Technicians	36.00%	132,092	56,611
C. Clerical	29.00%	91,492	39,211
D. School Administrators	14.00%	70,766	30,328

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.08)	790,073	338,595
16 Adjustment for Title I Revenues	-225,444	-96,619

17 TOTALS	13866,049	6285,878
18 E.P.S. RATES	6,525	6,923

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2006	2,055.0	975.0	3,030.0		
	OCTOBER 2006	2,061.0	1,010.0	3,071.0		
	APRIL 2007	2,079.0	976.0	3,055.0		
	OCTOBER 2007	2,102.0	949.0	3,051.0		
	APRIL 2008	2,112.0	912.0	3,024.0		
	OCTOBER 2008	2,139.0	911.0	3,050.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	2,125.5 +	0.00	X	6,525.00	= 13,868,887.50
	9-12 PUPILS	911.5 +	44.00	X	6,923.00	= 6,614,926.50
	ADULT EDUC. COURSES AT .1	0.4		X	6,923.00	= 2,769.20
	K-8 EQUIV. INSTR. PUPILS	0.250		X	6,525.00	= 1,631.25
	9-12 EQUIV. INSTR. PUPILS	0.125		X	6,923.00	= 865.38
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .3202	680.6	X .15	X	6,525.00	= 666,137.25
	9-12 DISADVANTAGED @ .3202	291.9	X .15	X	6,923.00	= 303,123.56
	K-8 LIMITED ENGLISH PROF.	98.0	X .500	X	6,525.00	= 319,725.00
	9-12 LIMITED ENGLISH PROF.	28.0	X .500	X	6,923.00	= 96,922.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	2,125.5		X	41.00	= 87,145.50
	9-12 STUDENT ASSESSMENT	911.5		X	41.00	= 37,371.50
	K-8 TECHNOLOGY RESOURCES	2,125.5		X	93.00	= 197,671.50
	9-12 TECHNOLOGY RESOURCES	911.5		X	281.00	= 256,131.50
	K-2 PUPILS	766.0	X .10	X	6,525.00	= 499,815.00
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					22,953,122.64
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					22,264,528.96
30	ADJUSTED TOTAL OPERATING ALLOCATION					22,264,528.96

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 B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2007-08	0.00	X	102.90%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					5,556,872.34
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2007-08	318,453.46	X	102.90%	=	327,688.61
35	TRANSPORTATION - EPS ALLOCATION					1,100,290.87
36	TRANSPORTATION (BUS PURCHASES) FOR 2008-09					59,000.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					7,043,851.82
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					29,308,380.78

 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 2008-09 - SOUTH PORTLAND				0.00
43A	APPROVED LEASE PURCHASES FOR 2008-09 - SOUTH PORTLAND				0.00
44	INSURED VALUE FACTOR FOR 2007-08 - SOUTH PORTLAND				0.00
47	TOTAL DEBT SERVICE ALLOCATION				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				29,308,380.78

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION	TOTAL ALLOCATION	LOCAL CONTRIBUTION	
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	AVG. CAL. YEAR PUPILS	100.00%	OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION
SOUTH PORTLAND	3,037.0		29,308,380.78		0.00		29,308,380.78
TOTAL	3,037.0						29,308,380.78

	2008 STATE VALUATION X	MILL EXPECTATION	=	TOWN CONTRIBUTION	OR	TOWN ALLOCATION	
SOUTH PORTLAND	3,844,400,000	6.690		25,719,036.00		29,308,380.78	25,719,036.00 100.00% 6.69M
TOTAL	3,844,400,000			25,719,036.00		29,308,380.78	25,719,036.00 100.00% 6.69M

E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
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49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	29,308,380.78	25,719,036.00	3,589,344.78
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	29,308,380.78	25,719,036.00	3,589,344.78
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			1,383,984.00
60 ADJUSTED STATE CONTRIBUTION			2,205,360.78
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 87.75% STATE SHARE % = 12.25%		
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 92.48% STATE SHARE % = 7.52%		
63 FYI: 100% E.P.S. TOTAL ALLOCATION	29,996,974.46		

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	183,780.06	286,297.39	0.00	0.00
August	183,780.06	286,297.39	0.00	0.00
September	183,780.06	0.00	0.00	0.00
October	183,780.06	0.00	0.00	0.00
November	183,780.06	858,892.17	0.00	0.00
December	183,780.06	286,297.40	0.00	0.00
Janurary	183,780.06	286,297.40	0.00	0.00
February	183,780.06	40,255.80	0.00	0.00
March	183,780.06	40,255.80	0.00	0.00
April	183,780.06	40,255.81	0.00	0.00
May	183,780.06	40,255.81	0.00	0.00
June	183,780.12	40,255.81	0.00	0.00
Total	2,205,360.78	2,205,360.78	0.00	0.00