

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

SOUTH PORTLAND

2010-11

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1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2009)	1,444	677	2,121	885	3,006
10 ATTENDING PUPILS (OCTOBER 2009)	1,519	702	2,221	899	3,120
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2009	1,481.5	689.5	2,171.0 (71%)	892.0 (29%)	3,063.0

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	87.1 (17:1)	43.1 (16:1)	59.5 (15:1)	=	189.7	214.3	=	.89 X	10631,791	=	6718,229	2744,065
B. GUIDANCE	4.2 (350:1)	2.0 (350:1)	3.6 (250:1)	=	9.8	17.7	=	.55 X	967,774	=	377,916	154,360
C. LIBRARIANS	1.9 (800:1)	0.9 (800:1)	1.1 (800:1)	=	3.9	4.9	=	.80 X	258,393	=	146,767	59,947
D. HEALTH	1.9 (800:1)	0.9 (800:1)	1.1 (800:1)	=	3.9	5.8	=	.67 X	283,646	=	134,931	55,112
E. EDUCATION TECHS	14.8 (100:1)	6.9 (100:1)	3.6 (250:1)	=	25.3	31.1	=	.81 X	565,303	=	325,105	132,790
F. LIBRARY TECHS	3.0 (500:1)	1.4 (500:1)	1.8 (500:1)	=	6.2	1.0	=	6.20 X	19,196	=	84,501	34,514
G. CLERICAL	7.4 (200:1)	3.4 (200:1)	4.5 (200:1)	=	15.3	27.7	=	.55 X	858,599	=	335,283	136,946
H. SCHOOL ADMIN.	4.9 (305:1)	2.3 (305:1)	2.8 (315:1)	=	10.0	12.5	=	.80 X	957,104	=	543,635	222,048

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	36	36	78,156	32,112
B. Supplies and Equipment	337	466	731,627	415,672
C. Professional Development	57	57	123,747	50,844
D. Instructional Leadership Support	24	24	52,104	21,408
E. Co- and Extra-Curricular Student	33	111	71,643	99,012
F. System Administration/Support	215	215	466,765	191,780
G. Operations & Maintenance	986	1,172	2140,606	1045,424

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	1401,790	572,562
B. Education & Library Technicians	36.00%	147,458	60,229
C. Clerical	29.00%	97,232	39,714
D. School Administrators	14.00%	76,109	31,087

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.08)	837,368	342,038
16 Adjustment for Title I Revenues	-287,427	-117,399

17 TOTALS	14603,545	6324,265
18 E.P.S. RATES	6,727	7,090

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	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		
	APRIL 2009	2,119.0	888.0	3,007.0		
	OCTOBER 2009	2,220.0	899.0	3,119.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	2,169.5 +	0.00	X	6,727.00	= 14,594,226.50
	9-12 PUPILS	893.5 +	29.00	X	7,090.00	= 6,540,525.00
	ADULT EDUC. COURSES AT .1	1.5		X	7,090.00	= 10,635.00
	K-8 EQUIV. INSTR. PUPILS	0.500		X	6,727.00	= 3,363.50
	9-12 EQUIV. INSTR. PUPILS	0.000		X	7,090.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .3752	814.0	X .15	X	6,727.00	= 821,366.70
	9-12 DISADVANTAGED @ .3752	335.2	X .15	X	7,090.00	= 356,485.20
	K-8 LIMITED ENGLISH PROF.	125.0	X .500	X	6,727.00	= 420,437.50
	9-12 LIMITED ENGLISH PROF.	27.0	X .500	X	7,090.00	= 95,715.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	2,169.5		X	42.00	= 91,119.00
	9-12 STUDENT ASSESSMENT	893.5		X	42.00	= 37,527.00
	K-8 TECHNOLOGY RESOURCES	2,169.5		X	95.00	= 206,102.50
	9-12 TECHNOLOGY RESOURCES	893.5		X	288.00	= 257,328.00
	K-2 PUPILS	781.5	X .10	X	6,727.00	= 525,715.05
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					23,960,545.95
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					23,241,729.57
30	ADJUSTED TOTAL OPERATING ALLOCATION					23,241,729.57

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2008-09	233,796.58	X	102.50%	=	239,641.49
32	SPECIAL EDUCATION - EPS ALLOCATION					5,450,200.79
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2008-09	302,682.15	X	102.50%	=	310,249.20
35	TRANSPORTATION - EPS ALLOCATION					1,164,944.57
36	TRANSPORTATION (BUS PURCHASES) FOR 2009-10					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					7,165,036.06
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					30,406,765.63

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 2009-10 - SOUTH PORTLAND				0.00
43A	APPROVED LEASE PURCHASES FOR 2009-10 - SOUTH PORTLAND				0.00
44	INSURED VALUE FACTOR FOR 2008-09 - SOUTH PORTLAND				0.00
47	TOTAL DEBT SERVICE ALLOCATION				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				30,406,765.63

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL. YEAR PUPILS	100.00%	OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION	TOTAL ALLOCATION	LOCAL CONTRIBUTION
SOUTH PORTLAND	3,060.5		30,406,765.63		0.00		30,406,765.63		
TOTAL	3,060.5						30,406,765.63		

	2009 STATE VALUATION	X	MILL EXPECTATION	=	TOWN CONTRIBUTION	OR	TOWN ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
SOUTH PORTLAND	3,843,700,000		6.900		26,521,530.00		30,406,765.63	26,521,530.00	100.00%
TOTAL	3,843,700,000				26,521,530.00		30,406,765.63	26,521,530.00	100.00%

E. TOTALS AND ADJUSTMENTS

	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	30,406,765.63	26,521,530.00	3,885,235.63
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	30,406,765.63	26,521,530.00	3,885,235.63
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			1,944,912.20
60 ADJUSTED STATE CONTRIBUTION			1,940,323.43
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 87.22%	STATE SHARE % = 12.78%	
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 93.62%	STATE SHARE % = 6.38%	
63 FYI: 100% E.P.S. TOTAL ALLOCATION	31,125,582.01		

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	161,693.61	161,693.61	0.00	0.00
August	161,693.61	161,693.62	0.00	0.00
September	161,693.61	161,693.62	0.00	0.00
October	161,693.61	161,693.62	0.00	0.00
November	161,693.61	161,693.62	0.00	0.00
December	161,693.61	161,693.62	0.00	0.00
Janurary	161,693.61	161,693.62	0.00	0.00
February	161,693.61	161,693.62	0.00	0.00
March	161,693.61	161,693.62	0.00	0.00
April	161,693.61	161,693.62	0.00	0.00
May	161,693.61	161,693.62	0.00	0.00
June	161,693.72	161,693.62	0.00	0.00
Total	1,940,323.43	1,940,323.43	0.00	0.00