

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

BIDDEFORD

2009-10

040 - 215

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2008)	1,218	624	1,842	890	2,732
10 ATTENDING PUPILS (OCTOBER 2008)	1,198	616	1,814	916	2,730
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2008	1,208.0	620.0	1,828.0 (67%)	903.0 (33%)	2,731.0

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	71.1 (17:1)	38.8 (16:1)	60.2 (15:1)	=	170.1 /	187.4 =	=	.91 X	8466,324 =	=	5161,918	2542,437
B. GUIDANCE	3.5 (350:1)	1.8 (350:1)	3.6 (250:1)	=	8.9 /	10.9 =	=	.82 X	523,673 =	=	287,706	141,706
C. LIBRARIANS	1.5 (800:1)	0.8 (800:1)	1.1 (800:1)	=	3.4 /	3.9 =	=	.87 X	195,741 =	=	114,098	56,197
D. HEALTH	1.5 (800:1)	0.8 (800:1)	1.1 (800:1)	=	3.4 /	5.0 =	=	.68 X	221,881 =	=	101,089	49,790
E. EDUCATION TECHS	12.1 (100:1)	6.2 (100:1)	3.6 (250:1)	=	21.9 /	21.0 =	=	1.04 X	388,604 =	=	270,779	133,369
F. LIBRARY TECHS	2.4 (500:1)	1.2 (500:1)	1.8 (500:1)	=	5.4 /	4.9 =	=	1.10 X	81,526 =	=	60,085	29,594
G. CLERICAL	6.0 (200:1)	3.1 (200:1)	4.5 (200:1)	=	13.6 /	10.7 =	=	1.27 X	311,320 =	=	264,902	130,474
H. SCHOOL ADMIN.	4.0 (305:1)	2.0 (305:1)	2.9 (315:1)	=	8.9 /	9.5 =	=	.94 X	719,289 =	=	453,008	223,124

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	35	35	63,980	31,605
B. Supplies and Equipment	329	455	601,412	410,865
C. Professional Development	56	56	102,368	50,568
D. Instructional Leadership Support	23	23	42,044	20,769
E. Co- and Extra-Curricular Student	32	108	58,496	97,524
F. System Administration/Support	210	210	383,880	189,630
G. Operations & Maintenance	962	1,143	1758,536	1032,129

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	1076,314	530,125
B. Education & Library Technicians	36.00%	119,111	58,667
C. Clerical	29.00%	76,822	37,837
D. School Administrators	14.00%	63,421	31,237

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.09)	730,190	359,654
16 Adjustment for Title I Revenues	-480,073	-236,454

17 TOTALS	11310,086	5920,847
18 E.P.S. RATES	6,187	6,557

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2006	1,932.0	898.0	2,830.0		
	OCTOBER 2006	1,859.0	923.0	2,782.0		
	APRIL 2007	1,848.0	885.0	2,733.0		
	OCTOBER 2007	1,863.0	916.0	2,779.0		
	APRIL 2008	1,855.0	869.0	2,724.0		
	OCTOBER 2008	1,823.0	906.0	2,729.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	1,839.0 +	24.33	X	6,187.00	= 11,528,422.71
	9-12 PUPILS	887.5 +	12.00	X	6,557.00	= 5,898,021.50
	ADULT EDUC. COURSES AT .1	51.6		X	6,557.00	= 338,341.20
	K-8 EQUIV. INSTR. PUPILS	0.125		X	6,187.00	= 773.38
	9-12 EQUIV. INSTR. PUPILS	0.750		X	6,557.00	= 4,917.75
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .4871	895.8	X .15	X	6,187.00	= 831,347.19
	9-12 DISADVANTAGED @ .4871	432.3	X .15	X	6,557.00	= 425,188.67
	K-8 LIMITED ENGLISH PROF.	40.0	X .500	X	6,187.00	= 123,740.00
	9-12 LIMITED ENGLISH PROF.	13.0	X .500	X	6,557.00	= 42,620.50
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,839.0		X	41.00	= 75,399.00
	9-12 STUDENT ASSESSMENT	887.5		X	41.00	= 36,387.50
	K-8 TECHNOLOGY RESOURCES	1,839.0		X	93.00	= 171,027.00
	9-12 TECHNOLOGY RESOURCES	887.5		X	281.00	= 249,387.50
	K-2 PUPILS	581.5	X .10	X	6,187.00	= 359,774.05
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					20,085,347.95
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					19,482,787.51
30	ADJUSTED TOTAL OPERATING ALLOCATION					19,482,787.51

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2007-08	153,691.63	X	102.90%	=	158,148.69
32	SPECIAL EDUCATION - EPS ALLOCATION					3,445,727.09
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2007-08	1,627,156.07	X	102.90%	=	1,674,343.60
35	TRANSPORTATION - EPS ALLOCATION					1,117,177.34
36	TRANSPORTATION (BUS PURCHASES) FOR 2008-09					130,760.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					6,526,156.71
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					26,008,944.22

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	BIDDEFORD				
	11/01/09	NEW PRIMARY SCHOOL	315,000.00	5,567.23	320,567.23
	11/01/09	NEW MIDDLE SCHOOL	899,662.00	309,641.00	1,209,303.00
	05/01/10	NEW MIDDLE SCHOOL	0.00	64,457.37	64,457.37
42	TOTAL PRINCIPAL & INTEREST		1,214,662.00	379,665.60	1,594,327.60
43	APPROVED LEASES FOR 2008-09 - BIDDEFORD				0.00
43A	APPROVED LEASE PURCHASES FOR 2008-09 - BIDDEFORD				0.00
44	INSURED VALUE FACTOR FOR 2007-08 - BIDDEFORD				0.00
47	TOTAL DEBT SERVICE ALLOCATION				1,594,327.60
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				27,603,271.82

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION				TOTAL ALLOCATION	LOCAL CONTRIBUTION	
BIDDEFORD	AVG. CAL. YEAR PUPILS	OPERATING ALLOCATION	DEBT ALLOCATION	TOWN ALLOCATION		
	2,726.5 100.00%	27,603,271.82	0.00	27,603,271.82		
TOTAL	2,726.5			27,603,271.82		
BIDDEFORD	2008 STATE VALUATION	MILL EXPECTATION	TOWN CONTRIBUTION	TOWN ALLOCATION	LOCAL CONTRIBUTION	
	2,583,300,000	6.690	17,282,277.00	27,603,271.82	17,282,277.00 100.00%	
TOTAL	2,583,300,000		17,282,277.00	27,603,271.82	17,282,277.00 100.00%	
E. TOTALS AND ADJUSTMENTS				TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			27,603,271.82	17,282,277.00	10,320,994.82
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			27,603,271.82	17,282,277.00	10,320,994.82
51	PLUS AUDIT ADJUSTMENTS					0.00
52	LESS AUDIT ADJUSTMENTS					17,147.66
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					929,988.00
60	ADJUSTED STATE CONTRIBUTION					9,373,859.16
61	LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):			LOCAL SHARE % = 62.61%	STATE SHARE % = 37.39%	
62	ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):			LOCAL SHARE % = 66.04%	STATE SHARE % = 33.96%	
63	FYI: 100% E.P.S. TOTAL ALLOCATION			28,205,832.26		

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	648,294.29	717,182.29	0.00	0.00
August	648,294.29	717,182.29	0.00	0.00
September	648,294.29	717,182.29	0.00	0.00
October	648,294.29	717,182.29	0.00	0.00
November	648,294.29	717,182.30	1,529,870.23	1,529,870.23
December	648,294.29	717,182.30	0.00	0.00
Janurary	648,294.29	717,182.30	0.00	0.00
February	648,294.29	551,851.10	0.00	0.00
March	648,294.29	551,851.10	0.00	0.00
April	648,294.29	551,851.10	0.00	0.00
May	648,294.29	551,851.10	64,457.37	64,457.37
June	648,294.37	551,851.10	0.00	0.00
Total	7,779,531.56	7,779,531.56	1,594,327.60	1,594,327.60