

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

BIDDEFORD

2008-09

040 - 215

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2007)	1,212	627	1,839	910	2,749
10 ATTENDING PUPILS (OCTOBER 2007)	1,227	628	1,855	936	2,791
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2007	1,219.5	627.5	1,847.0 ( 67%)	923.0 ( 33%)	2,770.0

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	71.7 (17:1)	39.2 (16:1)	61.5 (15:1)	=	172.4	/	189.3	=	.91 X	8351,615	=	5091,980	2507,990
B. GUIDANCE	3.5 (350:1)	1.8 (350:1)	3.7 (250:1)	=	9.0	/	12.0	=	.75 X	547,023	=	274,879	135,388
C. LIBRARIANS	1.5 (800:1)	0.8 (800:1)	1.2 (800:1)	=	3.5	/	3.9	=	.90 X	190,222	=	114,704	56,496
D. HEALTH	1.5 (800:1)	0.8 (800:1)	1.2 (800:1)	=	3.5	/	5.0	=	.70 X	212,030	=	99,442	48,979
E. EDUCATION TECHS	12.2 (100:1)	6.3 (100:1)	3.7 (250:1)	=	22.2	/	21.8	=	1.02 X	387,091	=	264,538	130,295
F. LIBRARY TECHS	2.4 (500:1)	1.3 (500:1)	1.8 (500:1)	=	5.5	/	5.9	=	.93 X	90,703	=	56,517	27,837
G. CLERICAL	6.1 (200:1)	3.1 (200:1)	4.6 (200:1)	=	13.8	/	11.6	=	1.19 X	324,546	=	258,761	127,449
H. SCHOOL ADMIN.	4.0 (305:1)	2.1 (305:1)	2.9 (315:1)	=	9.0	/	9.5	=	.95 X	701,932	=	446,779	220,056

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	34	34	62,798	31,382
B. Supplies and Equipment	320	442	591,040	407,966
C. Professional Development	54	54	99,738	49,842
D. Instructional Leadership Support	22	22	40,634	20,306
E. Co- and Extra-Curricular Student	31	105	57,257	96,915
F. System Administration/Support	204	204	376,788	188,292
G. Operations & Maintenance	935	1,111	1726,945	1025,453

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	1060,391	522,282
B. Education & Library Technicians	36.00%	115,580	56,928
C. Clerical	29.00%	75,041	36,960
D. School Administrators	14.00%	62,549	30,808

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.09)	718,556	353,956
16 Adjustment for Title I Revenues	-503,321	-247,904

17 TOTALS	11091,596	5827,675
18 E.P.S. RATES	6,005	6,314

## COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

BIDDEFORD

2008-09

040 - 215

## =====

## A. OPERATING COST ALLOCATIONS

```
-----
```

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2005	1,977.0	878.0	2,855.0		
	OCTOBER 2005	1,960.0	917.0	2,877.0		
	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		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	1,855.5 +	51.00	X	6,005.00	= 11,448,532.50
	9-12 PUPILS	900.5 +	2.33	X	6,314.00	= 5,700,468.62
	ADULT EDUC. COURSES AT .1	45.2		X	6,314.00	= 285,392.80
	K-8 EQUIV. INSTR. PUPILS	0.375		X	6,005.00	= 2,251.88
	9-12 EQUIV. INSTR. PUPILS	0.750		X	6,314.00	= 4,735.50
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .4643	861.5	X .15	X	6,005.00	= 775,996.13
	9-12 DISADVANTAGED @ .4643	418.1	X .15	X	6,314.00	= 395,982.51
	K-8 LIMITED ENGLISH PROF.	24.0	X .500	X	6,005.00	= 72,060.00
	9-12 LIMITED ENGLISH PROF.	13.0	X .500	X	6,314.00	= 41,041.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,855.5		X	40.00	= 74,220.00
	9-12 STUDENT ASSESSMENT	900.5		X	40.00	= 36,020.00
	K-8 TECHNOLOGY RESOURCES	1,855.5		X	90.00	= 166,995.00
	9-12 TECHNOLOGY RESOURCES	900.5		X	273.00	= 245,836.50
	K-2 PUPILS	621.0	X .10	X	6,005.00	= 372,910.50
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					19,622,442.94
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					19,033,769.65
30	ADJUSTED TOTAL OPERATING ALLOCATION					19,033,769.65

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

BIDDEFORD

2008-09

040 - 215

=====

B. OTHER SUBSIDIZABLE COSTS

-----

31	GIFTED & TALENTED EXPENDITURES FOR 2006-07	144,716.46	X	102.90%	=	148,913.24
32	SPECIAL EDUCATION - EPS ALLOCATION					3,227,885.96
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2006-07	1,631,479.16	X	102.90%	=	1,678,792.06
35	TRANSPORTATION - EPS ALLOCATION					992,543.04
36	TRANSPORTATION (BUS PURCHASES) FOR 2007-08					126,760.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					6,174,894.29
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					25,208,663.94

C. DEBT SERVICE ALLOCATIONS

-----

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	BIDDEFORD				
	11/01/08	NEW JUNIOR HIGH SCHOOL	227,500.00	6,295.88	233,795.88
	11/01/08	NEW PRIMARY SCHOOL	315,000.00	11,182.50	326,182.50
	05/01/09	NEW PRIMARY SCHOOL	0.00	11,182.50	11,182.50
	11/01/08	NEW MIDDLE SCHOOL	899,662.00	318,637.61	1,218,299.61
	05/01/09	NEW MIDDLE SCHOOL	0.00	309,641.00	309,641.00
42	TOTAL PRINCIPAL & INTEREST		1,442,162.00	656,939.49	2,099,101.49
43	APPROVED LEASES FOR 2007-08 - BIDDEFORD				0.00
43A	APPROVED LEASE PURCHASES FOR 2007-08 - BIDDEFORD				0.00
44	INSURED VALUE FACTOR FOR 2006-07 - BIDDEFORD				0.00
47	TOTAL DEBT SERVICE ALLOCATION				2,099,101.49
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				27,307,765.43

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

BIDDEFORD

2008-09

040 - 215

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION	TOTAL ALLOCATION	LOCAL CONTRIBUTION	
--	---------------------	-----------------------	--

	AVG. CAL. YEAR PUPILS	100.00%	OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION
BIDDEFORD	2,756.0		27,307,765.43		0.00		27,307,765.43
TOTAL	2,756.0						27,307,765.43

		2007 STATE VALUATION X	MILL EXPECTATION	=	TOWN CONTRIBUTION	OR	TOWN ALLOCATION	
BIDDEFORD		2,465,400,000	6.790		16,740,066.00		27,307,765.43	16,740,066.00 100.00% 6.79M
TOTAL		2,465,400,000			16,740,066.00		27,307,765.43	16,740,066.00 100.00% 6.79M

E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
---------------------------	---------------------	-----------------------	-----------------------

49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	27,307,765.43	16,740,066.00	10,567,699.43
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	27,307,765.43	16,740,066.00	10,567,699.43
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			681.99-
59A MINIMUM TEACHER SALARY ADJUSTMENT			0.00
59B REGIONALIZATION AND EFFICIENCY ASSISTANCE			0.00
60 ADJUSTED STATE CONTRIBUTION			10,567,017.44

61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 61.30%	STATE SHARE % = 38.70%	
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 61.30%	STATE SHARE % = 38.70%	
63 FYI: 100% E.P.S. TOTAL ALLOCATION	27,896,438.72		

S T A T E O F M A I N E  
D E P A R T M E N T O F E D U C A T I O N  
A U G U S T A 04333

## COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

BIDDEFORD

2008-09

040 - 215

## SCHEDULED PAYMENTS &amp; YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	705,659.66	754,967.66	0.00	0.00
August	705,659.66	754,967.66	0.00	0.00
September	705,659.66	754,967.66	0.00	0.00
October	705,659.66	754,967.66	0.00	0.00
November	705,659.66	754,967.66	1,778,277.99	1,778,277.99
December	705,659.66	754,967.66	0.00	0.00
Janurary	705,659.66	754,967.66	0.00	0.00
February	705,659.66	636,628.46	0.00	0.00
March	705,659.66	636,628.46	0.00	0.00
April	705,659.66	636,628.47	0.00	0.00
May	705,659.66	636,628.47	320,823.50	320,823.50
June	705,659.69	636,628.47	0.00	0.00
Total	8,467,915.95	8,467,915.95	2,099,101.49	2,099,101.49