

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

BIDDEFORD

2010-11

040 - 215

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2009)	1,173	598	1,771	910	2,681
10 ATTENDING PUPILS (OCTOBER 2009)	1,169	607	1,776	893	2,669
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2009	1,171.0	602.5	1,773.5 (66%)	901.5 (34%)	2,675.0

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	68.9 (17:1)	37.7 (16:1)	60.1 (15:1)	=	166.7	190.3	=	.88 X	8789,500	=	5104,942	2629,818
B. GUIDANCE	3.3 (350:1)	1.7 (350:1)	3.6 (250:1)	=	8.6	10.5	=	.82 X	542,100	=	293,385	151,137
C. LIBRARIANS	1.5 (800:1)	0.8 (800:1)	1.1 (800:1)	=	3.4	3.9	=	.87 X	202,519	=	116,287	59,905
D. HEALTH	1.5 (800:1)	0.8 (800:1)	1.1 (800:1)	=	3.4	4.0	=	.85 X	188,970	=	106,013	54,612
E. EDUCATION TECHS	11.7 (100:1)	6.0 (100:1)	3.6 (250:1)	=	21.3	25.0	=	.85 X	462,111	=	259,244	133,550
F. LIBRARY TECHS	2.3 (500:1)	1.2 (500:1)	1.8 (500:1)	=	5.3	5.8	=	.91 X	96,664	=	58,056	29,908
G. CLERICAL	5.9 (200:1)	3.0 (200:1)	4.5 (200:1)	=	13.4	10.7	=	1.25 X	316,887	=	261,432	134,677
H. SCHOOL ADMIN.	3.8 (305:1)	2.0 (305:1)	2.9 (315:1)	=	8.7	9.5	=	.92 X	740,346	=	449,538	231,580

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	36	36	63,846	32,454
B. Supplies and Equipment	337	466	597,670	420,099
C. Professional Development	57	57	101,090	51,386
D. Instructional Leadership Support	24	24	42,564	21,636
E. Co- and Extra-Curricular Student	33	111	58,526	100,067
F. System Administration/Support	215	215	381,303	193,823
G. Operations & Maintenance	986	1,172	1748,671	1056,558

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	1067,919	550,140
B. Education & Library Technicians	36.00%	114,228	58,845
C. Clerical	29.00%	75,815	39,056
D. School Administrators	14.00%	62,935	32,421

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.09)	723,027	372,429
16 Adjustment for Title I Revenues	-517,718	-266,703

17 TOTALS	11168,773	6087,397
18 E.P.S. RATES	6,298	6,753

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	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		
	APRIL 2009	1,781.0	894.0	2,675.0		
	OCTOBER 2009	1,778.0	886.0	2,664.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	1,779.5 +	45.16	X	6,298.00	= 11,491,708.68
	9-12 PUPILS	890.0 +	2.66	X	6,753.00	= 6,028,132.98
	ADULT EDUC. COURSES AT .1	24.3		X	6,753.00	= 164,097.90
	K-8 EQUIV. INSTR. PUPILS	0.375		X	6,298.00	= 2,361.75
	9-12 EQUIV. INSTR. PUPILS	0.750		X	6,753.00	= 5,064.75
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .5405	961.8	X .15	X	6,298.00	= 908,612.46
	9-12 DISADVANTAGED @ .5405	481.0	X .15	X	6,753.00	= 487,228.95
	K-8 LIMITED ENGLISH PROF.	42.0	X .500	X	6,298.00	= 132,258.00
	9-12 LIMITED ENGLISH PROF.	12.0	X .500	X	6,753.00	= 40,518.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,779.5		X	42.00	= 74,739.00
	9-12 STUDENT ASSESSMENT	890.0		X	42.00	= 37,380.00
	K-8 TECHNOLOGY RESOURCES	1,779.5		X	95.00	= 169,052.50
	9-12 TECHNOLOGY RESOURCES	890.0		X	288.00	= 256,320.00
	K-2 PUPILS	568.5	X .10	X	6,298.00	= 358,041.30
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					20,155,516.27
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					19,550,850.78
30	ADJUSTED TOTAL OPERATING ALLOCATION					19,550,850.78

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2008-09	180,201.32	X	102.50%	=	184,706.35
32	SPECIAL EDUCATION - EPS ALLOCATION					3,498,792.08
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2008-09	1,653,414.28	X	102.50%	=	1,694,749.64
35	TRANSPORTATION - EPS ALLOCATION					1,042,907.87
36	TRANSPORTATION (BUS PURCHASES) FOR 2009-10					137,998.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					6,559,153.94
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					26,110,004.72

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	BIDDEFORD				
	11/01/10	NEW MIDDLE SCHOOL	899,662.00	285,795.47	1,185,457.47
	05/01/11	NEW MIDDLE SCHOOL	0.00	146,658.19	146,658.19
42	TOTAL PRINCIPAL & INTEREST		899,662.00	432,453.66	1,332,115.66
43	APPROVED LEASES FOR 2009-10 - BIDDEFORD				0.00
43A	APPROVED LEASE PURCHASES FOR 2009-10 - BIDDEFORD				0.00
44	INSURED VALUE FACTOR FOR 2008-09 - BIDDEFORD				0.00
47	TOTAL DEBT SERVICE ALLOCATION				1,332,115.66
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				27,442,120.38

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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
BIDDEFORD	2,669.5	100.00%	27,442,120.38		0.00		27,442,120.38		
TOTAL	2,669.5						27,442,120.38		

	2009 STATE VALUATION	X	MILL EXPECTATION	=	TOWN CONTRIBUTION	OR	TOWN ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
BIDDEFORD	2,537,550,000		6.900		17,509,095.00		27,442,120.38	17,509,095.00	100.00%
TOTAL	2,537,550,000				17,509,095.00		27,442,120.38	17,509,095.00	100.00%

E. TOTALS AND ADJUSTMENTS

	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	27,442,120.38	17,509,095.00	9,933,025.38
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	27,442,120.38	17,509,095.00	9,933,025.38
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			1,284,000.30
60 ADJUSTED STATE CONTRIBUTION			8,649,025.08
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 63.80%	STATE SHARE % = 36.20%	
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 68.48%	STATE SHARE % = 31.52%	
63 FYI: 100% E.P.S. TOTAL ALLOCATION	28,046,785.87		

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	609,742.45	609,742.45	0.00	0.00
August	609,742.45	609,742.45	0.00	0.00
September	609,742.45	609,742.45	0.00	0.00
October	609,742.45	609,742.45	0.00	0.00
November	609,742.45	609,742.45	1,185,457.47	1,185,457.47
December	609,742.45	609,742.45	0.00	0.00
Janurary	609,742.45	609,742.45	0.00	0.00
February	609,742.45	609,742.45	0.00	0.00
March	609,742.45	609,742.45	0.00	0.00
April	609,742.45	609,742.45	0.00	0.00
May	609,742.45	609,742.46	146,658.19	146,658.19
June	609,742.47	609,742.46	0.00	0.00
Total	7,316,909.42	7,316,909.42	1,332,115.66	1,332,115.66