

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

BIDDEFORD

2006-07

040 - 215

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2005	1,256.5	697.5	1,954.0 ( 68%)	930.0 ( 32%)	2,884.0

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	73.9 (17:1)	43.6 (16:1)	62.0 (15:1)	=	179.5 /	183.7 =	.98 X	7563,319 =	5040,196	2371,857
B. GUIDANCE	3.6 (350:1)	2.0 (350:1)	3.7 (250:1)	=	9.3 /	9.8 =	.95 X	454,682 =	293,725	138,223
C. LIBRARIANS	1.6 (800:1)	0.9 (800:1)	1.2 (800:1)	=	3.7 /	3.9 =	.95 X	165,651 =	107,010	50,358
D. HEALTH	1.6 (800:1)	0.9 (800:1)	1.2 (800:1)	=	3.7 /	4.5 =	.82 X	171,995 =	95,904	45,132
E. EDUCATION TECHS	12.6 (100:1)	7.0 (100:1)	3.7 (250:1)	=	23.3 /	21.1 =	1.10 X	390,048 =	291,756	137,297
F. LIBRARY TECHS	2.5 (500:1)	1.4 (500:1)	1.9 (500:1)	=	5.8 /	5.0 =	1.16 X	76,189 =	60,098	28,281
G. CLERICAL	6.3 (200:1)	3.5 (200:1)	4.7 (200:1)	=	14.5 /	10.7 =	1.36 X	273,917 =	253,318	119,209
H. SCHOOL ADMIN.	4.1 (305:1)	2.3 (305:1)	3.0 (315:1)	=	9.4 /	7.4 =	1.27 X	533,448 =	460,686	216,793

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	32	32	62,528	29,760
B. Supplies and Equipment	302	418	590,108	388,740
C. Professional Development	51	51	99,654	47,430
D. Instructional Leadership Support	20	20	39,080	18,600
E. Co- and Extra-Curricular Student	29	99	56,666	92,070
F. System Administration/Support	349	346	681,946	321,780
G. Operations & Maintenance	929	1,104	1815,266	1026,720

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	1051,999	495,058
B. Education & Library Technicians	36.00%	126,667	59,608
C. Clerical	29.00%	73,462	34,571
D. School Administrators	14.00%	64,496	30,351

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.09)	718,366	338,084
16 Adjustment for Title I Revenues	-492,880	-231,943

17 TOTALS	11490,050	5757,978
18 E.P.S. RATES	5,880	6,191

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A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2003	2,056.0	895.0	2,951.0		
	OCTOBER 2003	2,011.0	931.0	2,942.0		
	APRIL 2004	1,994.0	880.0	2,874.0		
	OCTOBER 2004	2,024.0	894.0	2,918.0		
	APRIL 2005	1,977.0	878.0	2,855.0		
	OCTOBER 2005	1,960.0	917.0	2,877.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X	SAU EPS RATES	
	K-8 PUPILS	1,968.5 +	35.16	X	5,880.00	= 11,781,520.80
	9-12 PUPILS	897.5 +	1.66	X	6,191.00	= 5,566,699.56
	ADULT EDUC. COURSES AT .1	0.0		X	6,191.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,880.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.375		X	6,191.00	= 2,321.63
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .4565	898.6	X .15	X	5,880.00	= 792,565.20
	9-12 DISADVANTAGED @ .4565	409.7	X .15	X	6,191.00	= 380,467.91
	K-8 LIMITED ENGLISH PROF.	34.0	X .300	X	5,880.00	= 59,976.00
	9-12 LIMITED ENGLISH PROF.	7.0	X .300	X	6,191.00	= 13,001.10
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,968.5		X	79.00	= 155,511.50
	9-12 STUDENT ASSESSMENT	897.5		X	79.00	= 70,902.50
	K-8 TECHNOLOGY RESOURCES	1,968.5		X	85.00	= 167,322.50
	9-12 TECHNOLOGY RESOURCES	897.5		X	258.00	= 231,555.00
	K-2 PUPILS	646.5	X .10	X	5,880.00	= 380,142.00
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					19,601,985.70
	OPERATING ALLOCATION WITH EPS TRANSITION AT 90.00 %					17,641,787.13
30	ADJUSTED TOTAL OPERATING ALLOCATION					17,641,787.13

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2004-05	124,741.74	X	102.40%	=	127,735.54
32	SPECIAL EDUCATION - EPS ALLOCATION					3,019,031.42
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2004-05	1,514,531.29	X	102.40%	=	1,550,880.04
35	TRANSPORTATION - EPS ALLOCATION					802,393.42
36	TRANSPORTATION (BUS PURCHASES) FOR 2005-06					55,300.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					5,555,340.42
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					23,197,127.55

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE NAME OF PROJECT	PRINCIPAL	INTEREST		
	11/01/06 NEW JUNIOR HIGH SCHOOL	182,959.00	0.00		182,959.00
	05/01/07 NEW JUNIOR HIGH SCHOOL	0.00	17,460.63		17,460.63
	11/01/06 NEW PRIMARY SCHOOL	315,000.00	0.00		315,000.00
	05/01/07 NEW PRIMARY SCHOOL	0.00	33,547.50		33,547.50
	11/01/06 NEW MIDDLE SCHOOL	899,662.00	336,630.84		1,236,292.84
	05/01/07 NEW MIDDLE SCHOOL	0.00	327,634.23		327,634.23
42	TOTAL PRINCIPAL & INTEREST	1,397,621.00	715,273.20		2,112,894.20
43	APPROVED LEASES FOR 2005-06				84,904.00
43A	APPROVED LEASE PURCHASES FOR 2005-06				0.00
44	INSURED VALUE FACTOR FOR 2004-05				0.00
47	TOTAL DEBT SERVICE ALLOCATION				2,197,798.20
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				25,394,925.75

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

						TOTAL ALLOCATION	LOCAL CONTRIBUTION		
BIDDEFORD	AVG. CAL. YEAR PUPILS	2005 STATE VALUATION X	MILL EXPECTATION =	LOCAL CONTRIBUTION	OR	25,394,925.75	14,544,880.00	100.00%	7.60M
	2,866.0	100.00%	1,913,800,000	7.60					
TOTAL	2,866.0	1,913,800,000		14,544,880.00		25,394,925.75	14,544,880.00	100.00%	7.60M



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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	25,394,925.75	14,544,880.00	10,850,045.75
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	25,394,925.75	14,544,880.00	10,850,045.75
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			1,791.49-
57 LESS ADJUSTMENT FOR LAPTOP AGREEMENT			0.00
58E TRANSITION ADJUSTMENTS PER CHAPTER 519 PART AAAA-11 (TIER 2) AND AAAA-22 & 23			0.00
58F EPS TRANSITION ADJUSTMENT PER 20-A MRSa SECTION 15686 AND SUB-SEC. 2 TIER 1			0.00
59A MINIMUM TEACHER SALARY ADJUSTMENT			0.00
60 A D J U S T E D S T A T E C O N T R I B U T I O N			10,848,254.26
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 57.27% STATE SHARE % = 42.73%			
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 57.28% STATE SHARE % = 42.72%			
63 FYI: 100% E.P.S. TOTAL ALLOCATION	27,355,124.32		