

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

BIDDEFORD

2007-08

040 - 215

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2006)	1,215	702	1,917	934	2,851
10 ATTENDING PUPILS (OCTOBER 2006)	1,205	649	1,854	952	2,806
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2006	1,210.0	675.5	1,885.5 ( 67%)	943.0 ( 33%)	2,828.5

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	71.2 (17:1)	42.2 (16:1)	62.9 (15:1)	=	176.3	/	188.6	=	.93 X	8107,190	=	5051,590	2488,097
B. GUIDANCE	3.5 (350:1)	1.9 (350:1)	3.8 (250:1)	=	9.2	/	10.8	=	.85 X	517,275	=	294,588	145,096
C. LIBRARIANS	1.5 (800:1)	0.8 (800:1)	1.2 (800:1)	=	3.5	/	3.9	=	.90 X	175,866	=	106,047	52,232
D. HEALTH	1.5 (800:1)	0.8 (800:1)	1.2 (800:1)	=	3.5	/	5.5	=	.64 X	226,397	=	97,079	47,815
E. EDUCATION TECHS	12.1 (100:1)	6.8 (100:1)	3.8 (250:1)	=	22.7	/	22.0	=	1.03 X	377,829	=	260,740	128,424
F. LIBRARY TECHS	2.4 (500:1)	1.4 (500:1)	1.9 (500:1)	=	5.7	/	6.0	=	.95 X	89,857	=	57,194	28,170
G. CLERICAL	6.1 (200:1)	3.4 (200:1)	4.7 (200:1)	=	14.2	/	13.6	=	1.04 X	361,243	=	251,714	123,979
H. SCHOOL ADMIN.	4.0 (305:1)	2.2 (305:1)	3.0 (315:1)	=	9.2	/	9.5	=	.97 X	669,395	=	435,040	214,273

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	33	33	62,222	31,119
B. Supplies and Equipment	311	430	586,391	405,490
C. Professional Development	52	52	98,046	49,036
D. Instructional Leadership Support	21	21	39,596	19,803
E. Co- and Extra-Curricular Student	30	102	56,565	96,186
F. System Administration/Support	359	356	676,895	335,708
G. Operations & Maintenance	956	1,136	1802,538	1071,248

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	1054,368	519,316
B. Education & Library Technicians	36.00%	114,456	56,374
C. Clerical	29.00%	72,997	35,954
D. School Administrators	14.00%	60,906	29,998

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.09)	712,704	351,076
16 Adjustment for Title I Revenues	-467,837	-230,427

17 TOTALS	11423,839	5998,967
18 E.P.S. RATES	6,059	6,362

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A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	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		
	APRIL 2006	1,932.0	898.0	2,830.0		
	OCTOBER 2006	1,859.0	923.0	2,782.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X	SAU EPS RATES	
	K-8 PUPILS	1,895.5 +	62.16	X	6,059.00	= 11,861,461.94
	9-12 PUPILS	910.5 +	0.00	X	6,362.00	= 5,792,601.00
	ADULT EDUC. COURSES AT .1	78.0		X	6,362.00	= 496,236.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	6,059.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.625		X	6,362.00	= 3,976.25
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .3803	720.9	X .15	X	6,059.00	= 655,189.97
	9-12 DISADVANTAGED @ .3803	346.3	X .15	X	6,362.00	= 330,474.09
	K-8 LIMITED ENGLISH PROF.	31.0	X .300	X	6,059.00	= 56,348.70
	9-12 LIMITED ENGLISH PROF.	11.0	X .300	X	6,362.00	= 20,994.60
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,895.5		X	40.00	= 75,820.00
	9-12 STUDENT ASSESSMENT	910.5		X	40.00	= 36,420.00
	K-8 TECHNOLOGY RESOURCES	1,895.5		X	87.00	= 164,908.50
	9-12 TECHNOLOGY RESOURCES	910.5		X	265.00	= 241,282.50
	K-2 PUPILS	619.0	X .10	X	6,059.00	= 375,052.10
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					20,110,765.65
	OPERATING ALLOCATION WITH EPS TRANSITION AT 95.00 %					19,105,227.36
30	ADJUSTED TOTAL OPERATING ALLOCATION					19,105,227.36

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2005-06	129,134.54	X	102.90%	=	132,879.44
32	SPECIAL EDUCATION - EPS ALLOCATION					3,419,278.73
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2005-06	1,532,873.99	X	102.90%	=	1,577,327.34
35	TRANSPORTATION - EPS ALLOCATION					919,033.82
36	TRANSPORTATION (BUS PURCHASES) FOR 2006-07					240,413.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					6,288,932.33
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					25,394,159.69

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST		
	11/01/07	NEW JUNIOR HIGH SCHOOL	227,500.00	0.00		227,500.00
	05/01/08	NEW JUNIOR HIGH SCHOOL	0.00	8,758.75		8,758.75
	11/01/07	NEW PRIMARY SCHOOL	315,000.00	0.00		315,000.00
	05/01/08	NEW PRIMARY SCHOOL	0.00	22,365.00		22,365.00
	11/01/07	NEW MIDDLE SCHOOL	899,662.00	327,634.23		1,227,296.23
	05/01/08	NEW MIDDLE SCHOOL	0.00	318,637.61		318,637.61
42	TOTAL PRINCIPAL & INTEREST		1,442,162.00	677,395.59		2,119,557.59
43	APPROVED LEASES FOR 2006-07					0.00
43A	APPROVED LEASE PURCHASES FOR 2006-07					0.00
44	INSURED VALUE FACTOR FOR 2005-06					0.00
47	TOTAL DEBT SERVICE ALLOCATION					2,119,557.59
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)					27,513,717.28

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL. YEAR PUPILS	2006 STATE VALUATION	MILL EXPECTATION	LOCAL CONTRIBUTION	TOTAL ALLOCATION	LOCAL CONTRIBUTION			
BIDDEFORD	2,806.0	100.00%	2,244,050,000	7.44	16,695,732.00	27,513,717.28	16,695,732.00	100.00%	7.44M
TOTAL	2,806.0		2,244,050,000		16,695,732.00	27,513,717.28	16,695,732.00	100.00%	7.44M



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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	27,513,717.28	16,695,732.00	10,817,985.28
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	27,513,717.28	16,695,732.00	10,817,985.28
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			1,285.28-
57 LESS ADJUSTMENT FOR LAPTOP AGREEMENT			0.00
58F EPS TRANSITION ADJUSTMENT PER 20-A MRSA SECTION 15686			0.00
58G LIMITATION OF INCREASES ADJUSTMENT - 15%			0.00
59A MINIMUM TEACHER SALARY ADJUSTMENT			0.00
59B REGIONALIZATION AND EFFICIENCY ASSISTANCE			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			10,816,700.00
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 60.68%		STATE SHARE % = 39.32%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 60.69%		STATE SHARE % = 39.31%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	28,519,255.57		