

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

BIDDEFORD

2005-06

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 2004	1,299.5	692.5	1,992.0 (68%)	922.5 (32%)	2,914.5

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	76.4 (17:1)	43.3 (16:1)	61.5 (15:1)	= 181.2 /	182.6 =	.99 X	7268,486 =	4893,145	2302,656
B. GUIDANCE	3.7 (350:1)	2.0 (350:1)	3.7 (250:1)	= 9.4 /	11.8 =	.80 X	523,192 =	284,617	133,937
C. LIBRARIANS	1.6 (800:1)	0.9 (800:1)	1.2 (800:1)	= 3.7 /	3.9 =	.95 X	160,856 =	103,913	48,900
D. HEALTH	1.6 (800:1)	0.9 (800:1)	1.2 (800:1)	= 3.7 /	4.0 =	.93 X	153,530 =	97,092	45,691
E. EDUCATION TECHS	13.0 (100:1)	6.9 (100:1)	3.7 (250:1)	= 23.6 /	26.4 =	.89 X	420,937 =	254,751	119,883
F. LIBRARY TECHS	2.6 (500:1)	1.4 (500:1)	1.8 (500:1)	= 5.8 /	5.0 =	1.16 X	69,442 =	54,776	25,777
G. CLERICAL	6.5 (200:1)	3.5 (200:1)	4.6 (200:1)	= 14.6 /	11.7 =	1.25 X	283,853 =	241,275	113,541
H. SCHOOL ADMIN.	4.3 (305:1)	2.3 (305:1)	2.9 (315:1)	= 9.5 /	9.2 =	1.03 X	627,920 =	439,795	206,963

13 Other Support Costs (Per Pupil)	K-8	9-12		Elementary	Secondary
A. Substitute Teachers -1/2 Day	31	31		61,752	28,598
B. Supplies and Equipment	295	408		587,640	376,380
C. Professional Development	50	50		99,600	46,125
D. Instructional Leadership Support	20	20		39,840	18,450
E. Co- and Extra-Curricular Student	28	97		55,776	89,483
F. System Administration/Support	341	338		679,272	311,805
G. Operations & Maintenance	907	1,078		1806,744	994,455

14 Salary Benefits	Percentage		Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%		1021,966	480,925
B. Education & Library Technicians	36.00%		111,430	52,438
C. Clerical	29.00%		69,970	32,927
D. School Administrators	14.00%		61,571	28,975

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.09)			692,644	325,908
16 Adjustment for Title I Revenues			-498,512	-234,594

17 TOTALS			11159,056	5549,223
18 E.P.S. RATES			5,602	6,015

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A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2002	2,088.0	812.0	2,900.0		
	OCTOBER 2002	2,045.0	930.0	2,975.0		
	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		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X	SAU EPS RATES	
	K-8 PUPILS	2,009.0 +	27.33	X	5,602.00	= 11,407,520.66
	9-12 PUPILS	887.0 +	3.33	X	6,015.00	= 5,355,334.95
	ADULT EDUC. COURSES AT .1	58.6		X	6,015.00	= 352,479.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,602.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.875		X	6,015.00	= 5,263.13
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .4333	870.5	X .15	X	5,602.00	= 731,481.15
	9-12 DISADVANTAGED @ .4333	384.3	X .15	X	6,015.00	= 346,734.68
	K-8 LIMITED ENGLISH PROF.	23.0	X .300	X	5,602.00	= 38,653.80
	9-12 LIMITED ENGLISH PROF.	4.0	X .300	X	6,015.00	= 7,218.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	2,009.0		X	100.00	= 200,900.00
	9-12 STUDENT ASSESSMENT	887.0		X	100.00	= 88,700.00
	K-8 TECHNOLOGY RESOURCES	2,009.0		X	83.00	= 166,747.00
	9-12 TECHNOLOGY RESOURCES	887.0		X	252.00	= 223,524.00
	K-2 PUPILS	655.5	X .10	X	5,602.00	= 367,211.10
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					19,291,767.47
	OPERATING ALLOCATION WITH EPS TRANSITION AT 84.00 %					16,205,084.67
30	ADJUSTED TOTAL OPERATING ALLOCATION					16,205,084.67

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2003-04	114,722.53	X	101.80%	=	116,787.54
32	SPECIAL EDUCATION - EPS ALLOCATION					2,681,714.69
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2003-04	1,402,498.65	X	101.80%	=	1,427,743.63
35	TRANSPORTATION - EPS ALLOCATION					820,350.92
36	TRANSPORTATION (BUS PURCHASES) FOR 2004-05					53,600.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					5,100,196.77
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					21,305,281.44

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE NAME OF PROJECT	PRINCIPAL	INTEREST		
	11/01/05 NEW JUNIOR HIGH SCHOOL	227,500.00	34,600.12		262,100.12
	05/01/06 NEW JUNIOR HIGH SCHOOL	0.00	26,105.63		26,105.63
	11/01/05 NEW PRIMARY SCHOOL	315,000.00	55,537.56		370,537.56
	05/01/06 NEW PRIMARY SCHOOL	0.00	44,572.50		44,572.50
	11/01/05 NEW MIDDLE SCHOOL	899,662.00	360,255.95		1,259,917.95
	05/01/06 NEW MIDDLE SCHOOL	0.00	336,630.84		336,630.84
42	TOTAL PRINCIPAL & INTEREST	1,442,162.00	857,702.60		2,299,864.60
43	APPROVED LEASES FOR 2004-05				79,360.00
43A	APPROVED LEASE PURCHASES FOR 2004-05				0.00
44	INSURED VALUE FACTOR FOR 2003-04				0.00
47	TOTAL DEBT SERVICE ALLOCATION				2,379,224.60
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				23,684,506.04

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

TOTAL ALLOCATION LOCAL CONTRIBUTION

	AVG. CAL. YEAR PUPILS	100.00%	2004 STATE VALUATION X	MILL EXPECTATION =	LOCAL CONTRIBUTION	OR	TOTAL ALLOCATION			
BIDDEFORD	2,896.0		1,610,450,000	8.26	13,302,317.00		23,684,506.04	13,302,317.00	100.00%	8.26M
TOTAL	2,896.0		1,610,450,000		13,302,317.00		23,684,506.04	13,302,317.00	100.00%	8.26M

S T A T E O F M A I N E
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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	23,684,506.04	13,302,317.00	10,382,189.04
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	23,684,506.04	13,302,317.00	10,382,189.04
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			2,229.67-
57 LESS ADJUSTMENT FOR LAPTOP AGREEMENT			0.00
58A TRANSITION ADJUSTMENT			0.00
58B TRANSITION ADJUSTMENT (ENROLLMENT LESS 1,000)			0.00
58C TRANSITION ADJUSTMENT (ENROLLMENT 1,000 OR MORE)			0.00
58D TRANSITION ADJUSTMENT (SMALL ADMINISTRATIVE UNIT)			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			10,379,959.37
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):		LOCAL SHARE % = 56.16%	STATE SHARE % = 43.84%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):		LOCAL SHARE % = 56.17%	STATE SHARE % = 43.83%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	26,771,188.84		