

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

CARIBOU

2005-06

077 - 229

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	704.5	369.5	1,074.0 (64%)	592.0 (36%)	1,666.0

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	41.4 (17:1)	23.1 (16:1)	39.5 (15:1)	=	104.0 /	105.9 =	.98 X	4411,492 =	2766,888	1556,374
B. GUIDANCE	2.0 (350:1)	1.1 (350:1)	2.4 (250:1)	=	5.5 /	3.9 =	1.41 X	185,640 =	167,521	94,231
C. LIBRARIANS	0.9 (800:1)	0.5 (800:1)	0.7 (800:1)	=	2.1 /	2.0 =	1.05 X	93,474 =	62,815	35,333
D. HEALTH	0.9 (800:1)	0.5 (800:1)	0.7 (800:1)	=	2.1 /	2.0 =	1.05 X	90,124 =	60,563	34,067
E. EDUCATION TECHS	7.0 (100:1)	3.7 (100:1)	2.4 (250:1)	=	13.1 /	14.3 =	.92 X	212,625 =	125,194	70,421
F. LIBRARY TECHS	1.4 (500:1)	0.7 (500:1)	1.2 (500:1)	=	3.3 /	3.0 =	1.10 X	41,338 =	29,102	16,370
G. CLERICAL	3.5 (200:1)	1.8 (200:1)	3.0 (200:1)	=	8.3 /	7.9 =	1.05 X	184,455 =	123,954	69,724
H. SCHOOL ADMIN.	2.3 (305:1)	1.2 (305:1)	1.9 (315:1)	=	5.4 /	6.0 =	.90 X	385,292 =	221,928	124,835

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	31	31	33,294	18,352
B. Supplies and Equipment	295	408	316,830	241,536
C. Professional Development	50	50	53,700	29,600
D. Instructional Leadership Support	20	20	21,480	11,840
E. Co- and Extra-Curricular Student	28	97	30,072	57,424
F. System Administration/Support	341	338	366,234	200,096
G. Operations & Maintenance	907	1,078	974,118	638,176

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	580,980	326,801
B. Education & Library Technicians	36.00%	55,547	31,245
C. Clerical	29.00%	35,947	20,220
D. School Administrators	14.00%	31,070	17,477

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.90)	-429,480	-241,545
16 Adjustment for Title I Revenues	-274,961	-154,665

17 TOTALS	5352,795	3197,911
18 E.P.S. RATES	4,984	5,402

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A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL			
	APRIL 2002	1,027.0	395.0	1,422.0			
	OCTOBER 2002	1,039.0	411.0	1,450.0			
	APRIL 2003	1,050.0	406.0	1,456.0			
	OCTOBER 2003	1,037.0	447.0	1,484.0			
	APRIL 2004	1,045.0	431.0	1,476.0			
	OCTOBER 2004	1,069.0	444.0	1,513.0			
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X	SAU EPS RATES		
	K-8 PUPILS	1,057.0 +	0.00	X	4,984.00	=	5,268,088.00
	9-12 PUPILS	437.5 +	0.00	X	5,402.00	=	2,363,375.00
	ADULT EDUC. COURSES AT .1	12.2		X	5,402.00	=	65,904.40
	K-8 EQUIV. INSTR. PUPILS	0.000		X	4,984.00	=	0.00
	9-12 EQUIV. INSTR. PUPILS	0.125		X	5,402.00	=	675.25
WEIGHTED COUNTS	PUPILS	WEIGHTS	X				
	K-8 DISADVANTAGED @ .4602	486.4	X .15	X	4,984.00	=	363,632.64
	9-12 DISADVANTAGED @ .4602	201.3	X .15	X	5,402.00	=	163,113.39
	K-8 LIMITED ENGLISH PROF.	17.0	X .300	X	4,984.00	=	25,418.40
	9-12 LIMITED ENGLISH PROF.	2.0	X .300	X	5,402.00	=	3,241.20
	TRANSITION ADJUST. FOR LIMITED ENGLISH PROF. (> 15 STUDENTS AND < 26)						9,016.01
TARGETED FUNDS	PUPILS	WEIGHTS	X				
	K-8 STUDENT ASSESSMENT	1,057.0		X	100.00	=	105,700.00
	9-12 STUDENT ASSESSMENT	437.5		X	100.00	=	43,750.00
	K-8 TECHNOLOGY RESOURCES	1,057.0		X	83.00	=	87,731.00
	9-12 TECHNOLOGY RESOURCES	437.5		X	252.00	=	110,250.00
	K-2 PUPILS	379.0	X .10	X	4,984.00	=	188,893.60
ISOLATED SMALL SCHOOL ADJUSTMENT							
	K-8 SMALL SCHOOL ADJUSTMENT					=	0.00
	9-12 SMALL SCHOOL ADJUSTMENT					=	0.00
	OPERATING ALLOCATION						8,798,788.89
	OPERATING ALLOCATION WITH EPS TRANSITION AT 84.00 %						7,390,982.66
30	ADJUSTED TOTAL OPERATING ALLOCATION						7,390,982.66

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2003-04	60,734.77	X	101.80%	=	61,828.00
32	SPECIAL EDUCATION - EPS ALLOCATION					784,137.83
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2003-04	984,338.92	X	101.80%	=	1,002,057.02
35	TRANSPORTATION - EPS ALLOCATION					495,204.02
36	TRANSPORTATION (BUS PURCHASES) FOR 2004-05					73,100.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					2,416,326.87
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					9,807,309.53

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
42	TOTAL PRINCIPAL & INTEREST		0.00	0.00	0.00
43	APPROVED LEASES FOR 2004-05				0.00
43A	APPROVED LEASE PURCHASES FOR 2004-05				0.00
44	INSURED VALUE FACTOR FOR 2003-04				0.00
47	TOTAL DEBT SERVICE ALLOCATION				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				9,807,309.53

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

						TOTAL ALLOCATION	LOCAL CONTRIBUTION		
	AVG. CAL. YEAR PUPILS	2004 STATE VALUATION X	MILL EXPECTATION =	LOCAL CONTRIBUTION	OR	TOTAL ALLOCATION			
CARIBOU	1,494.5 100.00%	268,700,000	8.26	2,219,462.00		9,807,309.53	2,219,462.00	100.00%	8.26M
TOTAL	1,494.5	268,700,000		2,219,462.00		9,807,309.53	2,219,462.00	100.00%	8.26M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	9,807,309.53	2,219,462.00	7,587,847.53
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	9,807,309.53	2,219,462.00	7,587,847.53
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
57 LESS ADJUSTMENT FOR LAPTOP AGREEMENT			30,000.00
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			7,557,847.53
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 22.63%		STATE SHARE % = 77.37%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 22.94%		STATE SHARE % = 77.06%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	11,215,115.76		