

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

CARIBOU

2006-07

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 2005	703.0	375.0	1,078.0 (65%)	578.5 (35%)	1,656.5

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	41.4 (17:1)	23.4 (16:1)	38.6 (15:1)	=	103.4 /	105.3 =	.98 X	4515,163 =	2876,159	1548,701
B. GUIDANCE	2.0 (350:1)	1.1 (350:1)	2.3 (250:1)	=	5.4 /	4.9 =	1.10 X	238,204 =	170,316	91,708
C. LIBRARIANS	0.9 (800:1)	0.5 (800:1)	0.7 (800:1)	=	2.1 /	2.0 =	1.05 X	68,757 =	46,927	25,268
D. HEALTH	0.9 (800:1)	0.5 (800:1)	0.7 (800:1)	=	2.1 /	2.0 =	1.05 X	94,118 =	64,236	34,588
E. EDUCATION TECHS	7.0 (100:1)	3.8 (100:1)	2.3 (250:1)	=	13.1 /	9.4 =	1.39 X	146,970 =	132,787	71,501
F. LIBRARY TECHS	1.4 (500:1)	0.8 (500:1)	1.2 (500:1)	=	3.4 /	3.0 =	1.13 X	50,051 =	36,763	19,795
G. CLERICAL	3.5 (200:1)	1.9 (200:1)	2.9 (200:1)	=	8.3 /	6.9 =	1.20 X	170,398 =	132,911	71,567
H. SCHOOL ADMIN.	2.3 (305:1)	1.2 (305:1)	1.8 (315:1)	=	5.3 /	6.0 =	.88 X	403,478 =	230,790	124,271

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	32	32	34,496	18,512
B. Supplies and Equipment	302	418	325,556	241,813
C. Professional Development	51	51	54,978	29,504
D. Instructional Leadership Support	20	20	21,560	11,570
E. Co- and Extra-Curricular Student	29	99	31,262	57,272
F. System Administration/Support	349	346	376,222	200,161
G. Operations & Maintenance	929	1,104	1001,462	638,664

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	599,951	323,050
B. Education & Library Technicians	36.00%	61,038	32,867
C. Clerical	29.00%	38,544	20,754
D. School Administrators	14.00%	32,311	17,398

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.90)	-445,722	-239,998
16 Adjustment for Title I Revenues	-266,028	-143,246

17 TOTALS	5556,517	3195,719
18 E.P.S. RATES	5,154	5,524

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A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	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		
	APRIL 2005	1,068.0	419.0	1,487.0		
	OCTOBER 2005	1,044.0	467.0	1,511.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X	SAU EPS RATES	
	K-8 PUPILS	1,056.0 +	0.00	X	5,154.00	= 5,442,624.00
	9-12 PUPILS	443.0 +	0.00	X	5,524.00	= 2,447,132.00
	ADULT EDUC. COURSES AT .1	19.2		X	5,524.00	= 106,060.80
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,154.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.125		X	5,524.00	= 690.50
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .4637	489.7	X .15	X	5,154.00	= 378,587.07
	9-12 DISADVANTAGED @ .4637	205.4	X .15	X	5,524.00	= 170,194.44
	K-8 LIMITED ENGLISH PROF.	19.0	X .300	X	5,154.00	= 29,377.80
	9-12 LIMITED ENGLISH PROF.	0.0	X .300	X	5,524.00	= 0.00
	TRANSITION ADJUST. FOR LIMITED ENGLISH PROF. (> 15 STUDENTS AND < 26)					9,277.20
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,056.0		X	79.00	= 83,424.00
	9-12 STUDENT ASSESSMENT	443.0		X	79.00	= 34,997.00
	K-8 TECHNOLOGY RESOURCES	1,056.0		X	85.00	= 89,760.00
	9-12 TECHNOLOGY RESOURCES	443.0		X	258.00	= 114,294.00
	K-2 PUPILS	365.5	X .10	X	5,154.00	= 188,378.70
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					9,094,797.51
	OPERATING ALLOCATION WITH EPS TRANSITION AT 90.00 %					8,185,317.75
30	ADJUSTED TOTAL OPERATING ALLOCATION					8,185,317.75

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2004-05	72,646.98	X	102.40%	=	74,390.51
32	SPECIAL EDUCATION - EPS ALLOCATION					850,040.47
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2004-05	981,816.16	X	102.40%	=	1,005,379.75
35	TRANSPORTATION - EPS ALLOCATION					491,978.23
36	TRANSPORTATION (BUS PURCHASES) FOR 2005-06					55,300.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					2,477,088.96
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					10,662,406.71

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 2005-06				0.00
43A	APPROVED LEASE PURCHASES FOR 2005-06				0.00
44	INSURED VALUE FACTOR FOR 2004-05				0.00
47	TOTAL DEBT SERVICE ALLOCATION				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				10,662,406.71

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL.		2005 STATE		MILL	LOCAL	TOTAL	LOCAL				
	YEAR	PUPILS	VALUATION	X	EXPECTATION	=	CONTRIBUTION	OR	ALLOCATION	CONTRIBUTION		
CARIBOU	1,499.0	100.00%	277,400,000		7.60		2,108,240.00		10,662,406.71	2,108,240.00	100.00%	7.60M
TOTAL	1,499.0		277,400,000				2,108,240.00		10,662,406.71	2,108,240.00	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	10,662,406.71	2,108,240.00	8,554,166.71
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	10,662,406.71	2,108,240.00	8,554,166.71
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
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			1,144.00
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			8,525,310.71
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 19.77% STATE SHARE % = 80.23%			
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 20.04% STATE SHARE % = 79.96%			
63 FYI: 100% E.P.S. TOTAL ALLOCATION	11,571,886.47		