

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

CARIBOU

2007-08

077 - 229

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2006)	705	349	1,054	572	1,626
10 ATTENDING PUPILS (OCTOBER 2006)	666	357	1,023	604	1,627
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2006	685.5	353.0	1,038.5 (64%)	588.0 (36%)	1,626.5

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	40.3 (17:1)	22.1 (16:1)	39.2 (15:1)	=	101.6	/	104.9	=	.97 X	4707,899	=	2922,664	1643,998
B. GUIDANCE	2.0 (350:1)	1.0 (350:1)	2.4 (250:1)	=	5.4	/	4.9	=	1.10 X	247,208	=	174,035	97,894
C. LIBRARIANS	0.9 (800:1)	0.4 (800:1)	0.7 (800:1)	=	2.0	/	2.0	=	1.00 X	77,078	=	49,330	27,748
D. HEALTH	0.9 (800:1)	0.4 (800:1)	0.7 (800:1)	=	2.0	/	2.0	=	1.00 X	97,120	=	62,157	34,963
E. EDUCATION TECHS	6.9 (100:1)	3.5 (100:1)	2.4 (250:1)	=	12.8	/	9.7	=	1.32 X	149,520	=	126,314	71,052
F. LIBRARY TECHS	1.4 (500:1)	0.7 (500:1)	1.2 (500:1)	=	3.3	/	3.0	=	1.10 X	48,066	=	33,839	19,034
G. CLERICAL	3.4 (200:1)	1.8 (200:1)	2.9 (200:1)	=	8.1	/	7.0	=	1.16 X	183,141	=	135,964	76,480
H. SCHOOL ADMIN.	2.2 (305:1)	1.2 (305:1)	1.9 (315:1)	=	5.3	/	6.0	=	.88 X	420,278	=	236,701	133,144

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	33	33	34,271	19,404
B. Supplies and Equipment	311	430	322,974	252,840
C. Professional Development	52	52	54,002	30,576
D. Instructional Leadership Support	21	21	21,809	12,348
E. Co- and Extra-Curricular Student	30	102	31,155	59,976
F. System Administration/Support	359	356	372,822	209,328
G. Operations & Maintenance	956	1,136	992,806	667,968

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	609,555	342,875
B. Education & Library Technicians	36.00%	57,655	32,431
C. Clerical	29.00%	39,430	22,179
D. School Administrators	14.00%	33,138	18,640

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.90)	-451,505	-253,984
16 Adjustment for Title I Revenues	-253,959	-142,851

17 TOTALS	5605,156	3376,041
18 E.P.S. RATES	5,397	5,742

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A. OPERATING COST ALLOCATIONS

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19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	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		
	APRIL 2006	1,034.0	448.0	1,482.0		
	OCTOBER 2006	1,000.0	483.0	1,483.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	1,017.0 +	26.33	X	5,397.00	= 5,630,852.01
	9-12 PUPILS	465.5 +	0.00	X	5,742.00	= 2,672,901.00
	ADULT EDUC. COURSES AT .1	26.1		X	5,742.00	= 149,866.20
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,397.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.125		X	5,742.00	= 717.75
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .4560	463.8	X .15	X	5,397.00	= 375,469.29
	9-12 DISADVANTAGED @ .4560	212.3	X .15	X	5,742.00	= 182,853.99
	K-8 LIMITED ENGLISH PROF.	20.0	X .300	X	5,397.00	= 32,382.00
	9-12 LIMITED ENGLISH PROF.	8.0	X .300	X	5,742.00	= 13,780.80
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,017.0		X	40.00	= 40,680.00
	9-12 STUDENT ASSESSMENT	465.5		X	40.00	= 18,620.00
	K-8 TECHNOLOGY RESOURCES	1,017.0		X	87.00	= 88,479.00
	9-12 TECHNOLOGY RESOURCES	465.5		X	265.00	= 123,357.50
	K-2 PUPILS	364.0	X .10	X	5,397.00	= 196,450.80
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					9,526,410.34
	OPERATING ALLOCATION WITH EPS TRANSITION AT 95.00 %					9,050,089.82
30	ADJUSTED TOTAL OPERATING ALLOCATION					9,050,089.82

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2005-06	71,484.29	X	102.90%	=	73,557.33
32	SPECIAL EDUCATION - EPS ALLOCATION					1,232,763.77
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2005-06	1,011,359.00	X	102.90%	=	1,040,688.41
35	TRANSPORTATION - EPS ALLOCATION					506,245.60
36	TRANSPORTATION (BUS PURCHASES) FOR 2006-07					115,300.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					2,968,555.12
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					12,018,644.94

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 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				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				12,018,644.94

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

						TOTAL ALLOCATION	LOCAL CONTRIBUTION		
	AVG. CAL. YEAR PUPILS	2006 STATE VALUATION	MILL EXPECTATION	LOCAL CONTRIBUTION	OR	TOTAL ALLOCATION			
CARIBOU	1,482.5 100.00%	279,000,000	7.44	2,075,760.00		12,018,644.94	2,075,760.00	100.00%	7.44M
TOTAL	1,482.5	279,000,000		2,075,760.00		12,018,644.94	2,075,760.00	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	12,018,644.94	2,075,760.00	9,942,884.94
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	12,018,644.94	2,075,760.00	9,942,884.94
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
58F EPS TRANSITION ADJUSTMENT PER 20-A MRSA SECTION 15686			0.00
58G LIMITATION OF INCREASES ADJUSTMENT - 15%			106,306.06-
59A MINIMUM TEACHER SALARY ADJUSTMENT			34,239.00
59B REGIONALIZATION AND EFFICIENCY ASSISTANCE			0.00
60 ADJUSTED STATE CONTRIBUTION			9,840,817.88
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 17.27% STATE SHARE % = 82.73%			
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 18.12% STATE SHARE % = 81.88%			
63 FYI: 100% E.P.S. TOTAL ALLOCATION	12,494,965.46		