

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

CARIBOU

2008-09

077 - 229

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2007)	651	346	997	580	1,577
10 ATTENDING PUPILS (OCTOBER 2007)	630	340	970	594	1,564
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2007	640.5	343.0	983.5 (63%)	587.0 (37%)	1,570.5

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	37.7 (17:1)	21.4 (16:1)	39.1 (15:1)	=	98.2 /	105.0 =		.94 X	4852,769 =		2873,810	1687,793
B. GUIDANCE	1.8 (350:1)	1.0 (350:1)	2.3 (250:1)	=	5.1 /	4.9 =		1.04 X	254,602 =		166,815	97,971
C. LIBRARIANS	0.8 (800:1)	0.4 (800:1)	0.7 (800:1)	=	1.9 /	2.0 =		.95 X	79,210 =		47,408	27,842
D. HEALTH	0.8 (800:1)	0.4 (800:1)	0.7 (800:1)	=	1.9 /	2.0 =		.95 X	99,938 =		59,813	35,128
E. EDUCATION TECHS	6.4 (100:1)	3.4 (100:1)	2.3 (250:1)	=	12.1 /	9.1 =		1.33 X	139,521 =		116,905	68,658
F. LIBRARY TECHS	1.3 (500:1)	0.7 (500:1)	1.2 (500:1)	=	3.2 /	3.0 =		1.07 X	50,635 =		34,133	20,046
G. CLERICAL	3.2 (200:1)	1.7 (200:1)	2.9 (200:1)	=	7.8 /	7.0 =		1.11 X	190,317 =		133,089	78,163
H. SCHOOL ADMIN.	2.1 (305:1)	1.1 (305:1)	1.9 (315:1)	=	5.1 /	5.8 =		.88 X	418,897 =		232,236	136,393

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	34	34	33,439	19,958
B. Supplies and Equipment	320	442	314,720	259,454
C. Professional Development	54	54	53,109	31,698
D. Instructional Leadership Support	22	22	21,637	12,914
E. Co- and Extra-Curricular Student	31	105	30,489	61,635
F. System Administration/Support	204	204	200,634	119,748
G. Operations & Maintenance	935	1,111	919,573	652,157

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	598,091	351,259
B. Education & Library Technicians	36.00%	54,374	31,933
C. Clerical	29.00%	38,596	22,667
D. School Administrators	14.00%	32,513	19,095

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.90)	-442,122	-259,690
16 Adjustment for Title I Revenues	-243,899	-143,242

17 TOTALS	5275,362	3331,578
18 E.P.S. RATES	5,364	5,676

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	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		
	APRIL 2007	975.0	458.0	1,433.0		
	OCTOBER 2007	954.0	465.0	1,419.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	964.5 +	48.00	X	5,364.00	= 5,431,050.00
	9-12 PUPILS	461.5 +	0.00	X	5,676.00	= 2,619,474.00
	ADULT EDUC. COURSES AT .1	21.2		X	5,676.00	= 120,331.20
	K-8 EQUIV. INSTR. PUPILS	0.250		X	5,364.00	= 1,341.00
	9-12 EQUIV. INSTR. PUPILS	1.125		X	5,676.00	= 6,385.50
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .4140	399.3	X .15	X	5,364.00	= 321,276.78
	9-12 DISADVANTAGED @ .4140	191.1	X .15	X	5,676.00	= 162,702.54
	K-8 LIMITED ENGLISH PROF.	20.0	X .500	X	5,364.00	= 53,640.00
	9-12 LIMITED ENGLISH PROF.	9.0	X .500	X	5,676.00	= 25,542.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	964.5		X	40.00	= 38,580.00
	9-12 STUDENT ASSESSMENT	461.5		X	40.00	= 18,460.00
	K-8 TECHNOLOGY RESOURCES	964.5		X	90.00	= 86,805.00
	9-12 TECHNOLOGY RESOURCES	461.5		X	273.00	= 125,989.50
	K-2 PUPILS	351.0	X .10	X	5,364.00	= 188,276.40
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					9,199,853.92
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					8,923,858.30
30	ADJUSTED TOTAL OPERATING ALLOCATION					8,923,858.30

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2006-07	73,664.91	X	102.90%	=	75,801.19
32	SPECIAL EDUCATION - EPS ALLOCATION					1,127,790.00
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2006-07	1,074,691.51	X	102.90%	=	1,105,857.56
35	TRANSPORTATION - EPS ALLOCATION					494,880.38
36	TRANSPORTATION (BUS PURCHASES) FOR 2007-08					131,406.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					2,935,735.14
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					11,859,593.44

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 2007-08 - CARIBOU				0.00
43A	APPROVED LEASE PURCHASES FOR 2007-08 - CARIBOU				0.00
44	INSURED VALUE FACTOR FOR 2006-07 - CARIBOU				0.00
47	TOTAL DEBT SERVICE ALLOCATION				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				11,859,593.44

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION	TOTAL ALLOCATION	LOCAL CONTRIBUTION
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	AVG. CAL. YEAR PUPILS	100.00%	OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION
CARIBOU	1,426.0		11,859,593.44		0.00		11,859,593.44
TOTAL	1,426.0						11,859,593.44

		2007 STATE VALUATION X	MILL EXPECTATION =	TOWN CONTRIBUTION	OR	TOWN ALLOCATION		
CARIBOU		290,250,000	6.790	1,970,797.50		11,859,593.44	1,970,797.50	100.00% 6.79M
TOTAL		290,250,000		1,970,797.50		11,859,593.44	1,970,797.50	100.00% 6.79M

E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
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49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	11,859,593.44	1,970,797.50	9,888,795.94
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	11,859,593.44	1,970,797.50	9,888,795.94
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
59A MINIMUM TEACHER SALARY ADJUSTMENT			26,750.70
59B REGIONALIZATION AND EFFICIENCY ASSISTANCE			0.00
60 ADJUSTED STATE CONTRIBUTION			9,915,546.64
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 16.62% STATE SHARE % = 83.38%		
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 16.39% STATE SHARE % = 83.61%		
63 FYI: 100% E.P.S. TOTAL ALLOCATION	12,135,589.06		

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	826,295.55	829,675.41	0.00	0.00
August	826,295.55	829,675.41	0.00	0.00
September	826,295.55	829,675.41	0.00	0.00
October	826,295.55	829,675.41	0.00	0.00
November	826,295.55	829,675.41	0.00	0.00
December	826,295.55	829,675.41	0.00	0.00
Janurary	826,295.55	845,279.95	0.00	0.00
February	826,295.55	817,972.64	0.00	0.00
March	826,295.55	817,972.64	0.00	0.00
April	826,295.55	817,972.65	0.00	0.00
May	826,295.55	817,972.65	0.00	0.00
June	826,295.59	820,323.65	0.00	0.00
Total	9,915,546.64	9,915,546.64	0.00	0.00