

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

ROBBINSTON

2007-08

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1. COMPUTATION OF E.P.S. RATES

		K-5	6-8	K-8	9-12	TOTAL
9	ATTENDING PUPILS (APRIL 2006)	42	27	69	0	69
10	ATTENDING PUPILS (OCTOBER 2006)	38	24	62	0	62
11	AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2006	40.0	25.5	65.5 (100%)	0.0 (0%)	65.5

	Position	K-5	6-8	9-12		E.P.S. FTE	/	Actual FTE		Ratio X		EPS Tot Salary		Elementary Salary		Secondary Salary
A.	TEACHERS	2.4 (17:1)	1.6 (16:1)	0.0 (15:1)	=	4.0	/	3.7	=	1.08 X		161,569	=	174,495		0
B.	GUIDANCE	0.1 (350:1)	0.1 (350:1)	0.0 (250:1)	=	0.2	/	0.0	=	.20 X		0	=	5,884		0
C.	LIBRARIANS	0.1 (800:1)	0.0 (800:1)	0.0 (800:1)	=	0.1	/	0.0	=	.10 X		0	=	2,942		0
D.	HEALTH	0.1 (800:1)	0.0 (800:1)	0.0 (800:1)	=	0.1	/	0.0	=	.10 X		0	=	3,675		0
E.	EDUCATION TECHS	0.4 (100:1)	0.3 (100:1)	0.0 (250:1)	=	0.7	/	3.2	=	.22 X		51,861	=	11,409		0
F.	LIBRARY TECHS	0.1 (500:1)	0.1 (500:1)	0.0 (500:1)	=	0.2	/	0.0	=	.20 X		0	=	2,596		0
G.	CLERICAL	0.2 (200:1)	0.1 (200:1)	0.0 (200:1)	=	0.3	/	1.0	=	.30 X		26,779	=	8,034		0
H.	SCHOOL ADMIN.	0.1 (305:1)	0.1 (305:1)	0.0 (315:1)	=	0.2	/	0.3	=	.67 X		18,710	=	12,536		0

	Other Support Costs (Per Pupil)	K-8	9-12		Elementary	Secondary
A.	Substitute Teachers -1/2 Day	33	33		2,162	0
B.	Supplies and Equipment	311	430		20,371	0
C.	Professional Development	52	52		3,406	0
D.	Instructional Leadership Support	21	21		1,376	0
E.	Co- and Extra-Curricular Student	30	102		1,965	0
F.	System Administration/Support	359	356		23,515	0
G.	Operations & Maintenance	956	1,136		62,618	0

	Salary Benefits	Percentage		Elementary	Secondary
A.	Teachers, Guidance, Librarians & Health	19.00%		35,529	0
B.	Education & Library Technicians	36.00%		5,042	0
C.	Clerical	29.00%		2,330	0
D.	School Administrators	14.00%		1,755	0

15	Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.96)	-10,735	0
16	Adjustment for Title I Revenues	-24,061	0

17	TOTALS	346,842	0
18	E.P.S. RATES	5,295	5,968

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A. OPERATING COST ALLOCATIONS

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19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2004	61.0	32.0	93.0		
	OCTOBER 2004	58.0	26.0	84.0		
	APRIL 2005	58.0	25.0	83.0		
	OCTOBER 2005	66.0	19.0	85.0		
	APRIL 2006	69.0	19.0	88.0		
	OCTOBER 2006	62.0	21.0	83.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	65.5 +	0.00	X	5,295.00	= 346,822.50
	9-12 PUPILS	20.0 +	0.00	X	5,968.00	= 119,360.00
	ADULT EDUC. COURSES AT .1	0.0		X	5,968.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,295.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	5,968.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .6290	41.2	X .15	X	5,295.00	= 32,723.10
	9-12 DISADVANTAGED @ .6290	12.6	X .15	X	5,968.00	= 11,279.52
	K-8 LIMITED ENGLISH PROF.	0.0	X .500	X	5,295.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .500	X	5,968.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	65.5		X	40.00	= 2,620.00
	9-12 STUDENT ASSESSMENT	20.0		X	40.00	= 800.00
	K-8 TECHNOLOGY RESOURCES	65.5		X	87.00	= 5,698.50
	9-12 TECHNOLOGY RESOURCES	20.0		X	265.00	= 5,300.00
	K-2 PUPILS	14.5	X .10	X	5,295.00	= 7,677.75
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					532,281.37
	OPERATING ALLOCATION WITH EPS TRANSITION AT 95.00 %					505,667.30
30	ADJUSTED TOTAL OPERATING ALLOCATION					505,667.30

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B. OTHER SUBSIDIZABLE COSTS

31 GIFTED & TALENTED EXPENDITURES FOR 2005-06	0.00	X	102.90%	=	0.00
32 SPECIAL EDUCATION - EPS ALLOCATION					85,821.70
34 VOCATIONAL EDUCATION EXPENDITURES FOR 2005-06	0.00	X	102.90%	=	0.00
35 TRANSPORTATION - EPS ALLOCATION					52,093.13
36 TRANSPORTATION (BUS PURCHASES) FOR 2006-07					0.00
39 TOTAL OTHER SUBSIDIZABLE COSTS					137,914.83
40 TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					643,582.13

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				1,223.60
44 INSURED VALUE FACTOR FOR 2005-06				0.00
47 TOTAL DEBT SERVICE ALLOCATION				1,223.60
48 TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				644,805.73

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL. YEAR PUPILS	2006 STATE VALUATION X	MILL EXPECTATION =	LOCAL CONTRIBUTION	OR	TOTAL ALLOCATION	LOCAL CONTRIBUTION		
ROBBINSTON	85.5	100.00%	33,050,000	7.44	245,892.00	644,805.73	245,892.00	100.00%	7.44M
TOTAL	85.5		33,050,000		245,892.00	644,805.73	245,892.00	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	644,805.73	245,892.00	398,913.73
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	644,805.73	245,892.00	398,913.73
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			0.00
58F EPS TRANSITION ADJUSTMENT PER 20-A MRSA SECTION 15686			32,959.11
58G LIMITATION OF INCREASES ADJUSTMENT - 15%			0.00
59A MINIMUM TEACHER SALARY ADJUSTMENT			0.00
59B REGIONALIZATION AND EFFICIENCY ASSISTANCE			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			431,872.84
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 38.13%		STATE SHARE % = 61.87%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 33.02%		STATE SHARE % = 66.98%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	671,419.80		