

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

ROBBINSTON

2006-07

367 - 106

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 | 38.5 | 24.5 | 63.0 (100%) | 0.0 (0%) | 63.0 |

| 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 | 2.3 (17:1) | 1.5 (16:1) | 0.0 (15:1) | = | 3.8 / | 3.7 = | 1.03 X | 151,212 = | 155,748 | 0 |
| B. GUIDANCE | 0.1 (350:1) | 0.1 (350:1) | 0.0 (250:1) | = | 0.2 / | 0.0 = | .20 X | 0 = | 5,501 | 0 |
| C. LIBRARIANS | 0.0 (800:1) | 0.0 (800:1) | 0.0 (800:1) | = | 0.0 / | 0.0 = | .00 X | 0 = | 0 | 0 |
| D. HEALTH | 0.0 (800:1) | 0.0 (800:1) | 0.0 (800:1) | = | 0.0 / | 0.0 = | .00 X | 0 = | 0 | 0 |
| E. EDUCATION TECHS | 0.4 (100:1) | 0.2 (100:1) | 0.0 (250:1) | = | 0.6 / | 3.3 = | .18 X | 58,491 = | 10,528 | 0 |
| F. LIBRARY TECHS | 0.1 (500:1) | 0.0 (500:1) | 0.0 (500:1) | = | 0.1 / | 0.0 = | .10 X | 0 = | 1,265 | 0 |
| G. CLERICAL | 0.2 (200:1) | 0.1 (200:1) | 0.0 (200:1) | = | 0.3 / | 1.0 = | .30 X | 24,119 = | 7,236 | 0 |
| H. SCHOOL ADMIN. | 0.1 (305:1) | 0.1 (305:1) | 0.0 (315:1) | = | 0.2 / | 0.3 = | .67 X | 18,402 = | 12,329 | 0 |

| 13 Other Support Costs (Per Pupil) | K-8 | 9-12 | Elementary | Secondary |
|-------------------------------------|-----|-------|------------|-----------|
| A. Substitute Teachers -1/2 Day | 32 | 32 | 2,016 | 0 |
| B. Supplies and Equipment | 302 | 418 | 19,026 | 0 |
| C. Professional Development | 51 | 51 | 3,213 | 0 |
| D. Instructional Leadership Support | 20 | 20 | 1,260 | 0 |
| E. Co- and Extra-Curricular Student | 29 | 99 | 1,827 | 0 |
| F. System Administration/Support | 349 | 346 | 21,987 | 0 |
| G. Operations & Maintenance | 929 | 1,104 | 58,527 | 0 |

| 14 Salary Benefits | Percentage | Elementary | Secondary |
|--|------------|------------|-----------|
| A. Teachers, Guidance, Librarians & Health | 19.00% | 30,637 | 0 |
| B. Education & Library Technicians | 36.00% | 4,245 | 0 |
| C. Clerical | 29.00% | 2,098 | 0 |
| D. School Administrators | 14.00% | 1,726 | 0 |

| | | |
|--|---------|---|
| 15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.96) | -9,333 | 0 |
| 16 Adjustment for Title I Revenues | -24,400 | 0 |

| | | |
|-----------------|---------|-------|
| 17 TOTALS | 305,434 | 0 |
| 18 E.P.S. RATES | 4,848 | 5,759 |

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2006-07

367 - 106

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A. OPERATING COST ALLOCATIONS

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|----|---|--------------------------|--------------------------|--------|------------------|--------------|
| 19 | RESIDENT PUPILS | K-8 | 9-12 | TOTAL | | |
| | APRIL 2003 | 68.0 | 33.0 | 101.0 | | |
| | OCTOBER 2003 | 64.0 | 32.0 | 96.0 | | |
| | 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 | | |
| 21 | BASIC COUNTS | AVG. CAL. YEAR PUPILS | DECLINING ENROLL. ADJ | X X | SAU EPS RATES | |
| | K-8 PUPILS | 62.0 + | 0.50 | X | 4,848.00 | = 303,000.00 |
| | 9-12 PUPILS | 22.0 + | 0.00 | X | 5,759.00 | = 126,698.00 |
| | ADULT EDUC. COURSES AT .1 | 0.0 | | X | 5,759.00 | = 0.00 |
| | K-8 EQUIV. INSTR. PUPILS | 0.000 | | X | 4,848.00 | = 0.00 |
| | 9-12 EQUIV. INSTR. PUPILS | 0.000 | | X | 5,759.00 | = 0.00 |
| | WEIGHTED COUNTS | PUPILS | WEIGHTS | X | | |
| | K-8 DISADVANTAGED @ .6000 | 37.2 | X .15 | X | 4,848.00 | = 27,051.84 |
| | 9-12 DISADVANTAGED @ .6000 | 13.2 | X .15 | X | 5,759.00 | = 11,402.82 |
| | K-8 LIMITED ENGLISH PROF. | 0.0 | X .500 | X | 4,848.00 | = 0.00 |
| | 9-12 LIMITED ENGLISH PROF. | 0.0 | X .500 | X | 5,759.00 | = 0.00 |
| | TARGETED FUNDS | PUPILS | WEIGHTS | X | | |
| | K-8 STUDENT ASSESSMENT | 62.0 | | X | 79.00 | = 4,898.00 |
| | 9-12 STUDENT ASSESSMENT | 22.0 | | X | 79.00 | = 1,738.00 |
| | K-8 TECHNOLOGY RESOURCES | 62.0 | | X | 85.00 | = 5,270.00 |
| | 9-12 TECHNOLOGY RESOURCES | 22.0 | | X | 258.00 | = 5,676.00 |
| | K-2 PUPILS | 15.0 | X .10 | X | 4,848.00 | = 7,272.00 |
| | ISOLATED SMALL SCHOOL ADJUSTMENT | | | | | |
| | K-8 SMALL SCHOOL ADJUSTMENT | | | | | = 0.00 |
| | 9-12 SMALL SCHOOL ADJUSTMENT | | | | | = 0.00 |
| | OPERATING ALLOCATION | | | | | 493,006.66 |
| | OPERATING ALLOCATION WITH EPS TRANSITION AT 90.00 % | | | | | 443,705.99 |
| 30 | ADJUSTED TOTAL OPERATING ALLOCATION | | | | | 443,705.99 |

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2006-07

367 - 106

B. OTHER SUBSIDIZABLE COSTS

| | | | | | | |
|----|--|------|---|---------|---|------------|
| 31 | GIFTED & TALENTED EXPENDITURES FOR 2004-05 | 0.00 | X | 102.40% | = | 0.00 |
| 32 | SPECIAL EDUCATION - EPS ALLOCATION | | | | | 82,314.26 |
| 34 | VOCATIONAL EDUCATION EXPENDITURES FOR 2004-05 | 0.00 | X | 102.40% | = | 0.00 |
| 35 | TRANSPORTATION - EPS ALLOCATION | | | | | 47,827.65 |
| 36 | TRANSPORTATION (BUS PURCHASES) FOR 2005-06 | | | | | 0.00 |
| 39 | TOTAL OTHER SUBSIDIZABLE COSTS | | | | | 130,141.91 |
| 40 | TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39) | | | | | 573,847.90 |

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 | | | | 1,223.60 |
| 44 | INSURED VALUE FACTOR FOR 2004-05 | | | | 0.00 |
| 47 | TOTAL DEBT SERVICE ALLOCATION | | | | 1,223.60 |
| 48 | TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47) | | | | 575,071.50 |

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

| | | | | | | TOTAL ALLOCATION | LOCAL CONTRIBUTION | | |
|------------|-----------------------|----------------------|------------------|--------------------|----|------------------|--------------------|---------|-------|
| | AVG. CAL. YEAR PUPILS | 2005 STATE VALUATION | MILL EXPECTATION | LOCAL CONTRIBUTION | OR | TOTAL ALLOCATION | LOCAL CONTRIBUTION | | |
| ROBBINSTON | 84.0 100.00% | 30,950,000 | 7.60 | 235,220.00 | | 575,071.50 | 235,220.00 | 100.00% | 7.60M |
| TOTAL | 84.0 | 30,950,000 | | 235,220.00 | | 575,071.50 | 235,220.00 | 100.00% | 7.60M |

S T A T E O F M A I N E
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COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

ROBBINSTON

2006-07

367 - 106

| E. TOTALS AND ADJUSTMENTS | TOTAL ALLOCATION | LOCAL CONTRIBUTION | STATE CONTRIBUTION |
|---|---------------------|-----------------------|-----------------------|
| 49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS | 575,071.50 | 235,220.00 | 339,851.50 |
| 50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS | 575,071.50 | 235,220.00 | 339,851.50 |
| 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 |
| 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 | | | 114,751.49 |
| 59A MINIMUM TEACHER SALARY ADJUSTMENT | | | 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 | | | 454,602.99 |
| 61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 40.90% STATE SHARE % = 59.10% | | | |
| 62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 20.95% STATE SHARE % = 79.05% | | | |
| 63 FYI: 100% E.P.S. TOTAL ALLOCATION | 624,372.17 | | |