

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

STEUBEN

2007-08

411 - 096

1. COMPUTATION OF E.P.S. RATES

		K-5	6-8	K-8	9-12	TOTAL
9	ATTENDING PUPILS (APRIL 2006)	58	45	103	0	103
10	ATTENDING PUPILS (OCTOBER 2006)	60	40	100	0	100
11	AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2006	59.0	42.5	101.5 (100%)	0.0 (0%)	101.5

	Position	K-5	6-8	9-12	=	E.P.S. FTE	/	Actual FTE	=	Ratio X	EPS Tot Salary	=	Elementary Salary	Secondary Salary
A.	TEACHERS	3.5 (17:1)	2.7 (16:1)	0.0 (15:1)	=	6.2	/	11.6	=	.53 X	523,952	=	277,695	0
B.	GUIDANCE	0.2 (350:1)	0.1 (350:1)	0.0 (250:1)	=	0.3	/	0.2	=	1.50 X	6,178	=	9,267	0
C.	LIBRARIANS	0.1 (800:1)	0.1 (800:1)	0.0 (800:1)	=	0.2	/	0.0	=	.20 X	0	=	5,884	0
D.	HEALTH	0.1 (800:1)	0.1 (800:1)	0.0 (800:1)	=	0.2	/	0.9	=	.22 X	33,467	=	7,363	0
E.	EDUCATION TECHS	0.6 (100:1)	0.4 (100:1)	0.0 (250:1)	=	1.0	/	0.0	=	1.00 X	0	=	12,124	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	0.3 (200:1)	0.2 (200:1)	0.0 (200:1)	=	0.5	/	1.0	=	.50 X	29,502	=	14,751	0
H.	SCHOOL ADMIN.	0.2 (305:1)	0.1 (305:1)	0.0 (315:1)	=	0.3	/	1.0	=	.30 X	62,368	=	18,710	0

	Other Support Costs (Per Pupil)	K-8	9-12		Elementary	Secondary
A.	Substitute Teachers -1/2 Day	33	33		3,350	0
B.	Supplies and Equipment	311	430		31,567	0
C.	Professional Development	52	52		5,278	0
D.	Instructional Leadership Support	21	21		2,132	0
E.	Co- and Extra-Curricular Student	30	102		3,045	0
F.	System Administration/Support	359	356		36,439	0
G.	Operations & Maintenance	956	1,136		97,034	0

	Salary Benefits	Percentage		Elementary	Secondary
A.	Teachers, Guidance, Librarians & Health	19.00%		57,040	0
B.	Education & Library Technicians	36.00%		5,299	0
C.	Clerical	29.00%		4,278	0
D.	School Administrators	14.00%		2,619	0

15	Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.93)		-29,468	0
16	Adjustment for Title I Revenues		-64,992	0

17	TOTALS		502,010	0
18	E.P.S. RATES		4,946	5,269

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A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2004	130.0	0.0	130.0		
	OCTOBER 2004	119.0	0.0	119.0		
	APRIL 2005	119.0	0.0	119.0		
	OCTOBER 2005	102.0	0.0	102.0		
	APRIL 2006	103.0	0.0	103.0		
	OCTOBER 2006	100.0	0.0	100.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	101.5 +	10.66	X	4,946.00	= 554,743.36
	9-12 PUPILS	0.0 +	0.00	X	5,269.00	= 0.00
	ADULT EDUC. COURSES AT .1	0.0		X	5,269.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	4,946.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.250		X	5,269.00	= 1,317.25
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .6800	69.0	X .15	X	4,946.00	= 51,191.10
	9-12 DISADVANTAGED @ .6800	0.0	X .15	X	5,269.00	= 0.00
	K-8 LIMITED ENGLISH PROF.	0.0	X .500	X	4,946.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .500	X	5,269.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	101.5		X	40.00	= 4,060.00
	9-12 STUDENT ASSESSMENT	0.0		X	40.00	= 0.00
	K-8 TECHNOLOGY RESOURCES	101.5		X	87.00	= 8,830.50
	9-12 TECHNOLOGY RESOURCES	0.0		X	265.00	= 0.00
	K-2 PUPILS	27.5	X .10	X	4,946.00	= 13,601.50
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					633,743.71
	OPERATING ALLOCATION WITH EPS TRANSITION AT 95.00 %					602,056.52
30	ADJUSTED TOTAL OPERATING ALLOCATION					602,056.52

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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					91,432.13
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2005-06	0.00	X	102.90%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					121,254.68
36	TRANSPORTATION (BUS PURCHASES) FOR 2006-07					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					212,686.81
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					814,743.33

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)				814,743.33

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL. YEAR PUPILS	2006 STATE VALUATION X	MILL EXPECTATION =	LOCAL CONTRIBUTION	OR	TOTAL ALLOCATION	LOCAL CONTRIBUTION			
STEUBEN	101.5	100.00%	87,425,560	7.44		650,446.17	814,743.33	650,446.17	100.00%	7.44M
TOTAL	101.5		87,425,560			650,446.17	814,743.33	650,446.17	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	814,743.33	650,446.17	164,297.16
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	814,743.33	650,446.17	164,297.16
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			124,127.80
58G LIMITATION OF INCREASES ADJUSTMENT - 15%			0.00
59A MINIMUM TEACHER SALARY ADJUSTMENT			7,060.00
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			295,484.96
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 79.83% STATE SHARE % = 20.17%			
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 63.73% STATE SHARE % = 36.27%			
63 FYI: 100% E.P.S. TOTAL ALLOCATION	846,430.52		