

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

INDIAN ISLAND

2008-09

791 - 790

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2007)	85	33	118	0	118
10 ATTENDING PUPILS (OCTOBER 2007)	86	34	120	0	120
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2007	85.5	33.5	119.0 (100%)	0.0 (0%)	119.0

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	5.0 (17:1)	2.1 (16:1)	0.0 (15:1)	=	7.1 /	15.5 =	=	.46 X	724,588 =	=	333,310	0
B. GUIDANCE	0.2 (350:1)	0.1 (350:1)	0.0 (250:1)	=	0.3 /	1.4 =	=	.21 X	68,251 =	=	14,333	0
C. LIBRARIANS	0.1 (800:1)	0.0 (800:1)	0.0 (800:1)	=	0.1 /	0.0 =	=	.10 X	0 =	=	2,978	0
D. HEALTH	0.1 (800:1)	0.0 (800:1)	0.0 (800:1)	=	0.1 /	0.0 =	=	.10 X	0 =	=	3,826	0
E. EDUCATION TECHS	0.9 (100:1)	0.3 (100:1)	0.0 (250:1)	=	1.2 /	4.0 =	=	.30 X	67,367 =	=	20,210	0
F. LIBRARY TECHS	0.2 (500:1)	0.1 (500:1)	0.0 (500:1)	=	0.3 /	1.0 =	=	.30 X	14,971 =	=	4,491	0
G. CLERICAL	0.4 (200:1)	0.2 (200:1)	0.0 (200:1)	=	0.6 /	1.4 =	=	.43 X	42,221 =	=	18,155	0
H. SCHOOL ADMIN.	0.3 (305:1)	0.1 (305:1)	0.0 (315:1)	=	0.4 /	1.0 =	=	.40 X	64,177 =	=	25,671	0

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	34	34	4,046	0
B. Supplies and Equipment	320	442	38,080	0
C. Professional Development	54	54	6,426	0
D. Instructional Leadership Support	22	22	2,618	0
E. Co- and Extra-Curricular Student	31	105	3,689	0
F. System Administration/Support	204	204	24,276	0
G. Operations & Maintenance	935	1,111	111,265	0

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	67,345	0
B. Education & Library Technicians	36.00%	8,892	0
C. Clerical	29.00%	5,265	0
D. School Administrators	14.00%	3,594	0

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.02)	10,242	0
16 Adjustment for Title I Revenues	-71,364	0

17 TOTALS	637,347	0
18 E.P.S. RATES	5,356	6,276

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2005	110.0	27.0	137.0		
	OCTOBER 2005	112.0	28.0	140.0		
	APRIL 2006	109.0	25.0	134.0		
	OCTOBER 2006	119.0	29.0	148.0		
	APRIL 2007	120.0	29.0	149.0		
	OCTOBER 2007	120.0	31.0	151.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	120.0 +	0.00	X	5,356.00	= 642,720.00
	9-12 PUPILS	30.0 +	0.00	X	6,276.00	= 188,280.00
	ADULT EDUC. COURSES AT .1	0.0		X	6,276.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,356.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	6,276.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .6417	77.0	X .15	X	5,356.00	= 61,861.80
	9-12 DISADVANTAGED @ .6417	19.3	X .15	X	6,276.00	= 18,169.02
	K-8 LIMITED ENGLISH PROF.	2.0	X .700	X	5,356.00	= 7,498.40
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	6,276.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	120.0		X	40.00	= 4,800.00
	9-12 STUDENT ASSESSMENT	30.0		X	40.00	= 1,200.00
	K-8 TECHNOLOGY RESOURCES	120.0		X	90.00	= 10,800.00
	9-12 TECHNOLOGY RESOURCES	30.0		X	273.00	= 8,190.00
	K-2 PUPILS	51.5	X .10	X	5,356.00	= 27,583.40
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					971,102.62
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					941,969.54
30	ADJUSTED TOTAL OPERATING ALLOCATION					941,969.54

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2006-07	0.00	X	102.90%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					173,792.72
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2006-07	0.00	X	102.90%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					20,856.91
36	TRANSPORTATION (BUS PURCHASES) FOR 2007-08					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					194,649.63
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					1,136,619.17

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 - INDIAN ISLAND				0.00
43A	APPROVED LEASE PURCHASES FOR 2007-08 - INDIAN ISLAND				0.00
44	INSURED VALUE FACTOR FOR 2006-07 - INDIAN ISLAND				304.69
47	TOTAL DEBT SERVICE ALLOCATION				304.69
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				1,136,923.86

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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
INDIAN ISLAND	150.0	100.00%	1,136,923.86		0.00		1,136,923.86
TOTAL	150.0						1,136,923.86

	2007 STATE VALUATION	X	MILL EXPECTATION	=	TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
INDIAN ISLAND	7,500,000		6.790		50,925.00		1,136,923.86	50,925.00	100.00%	6.79M
TOTAL	7,500,000				50,925.00		1,136,923.86	50,925.00	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	1,136,923.86	50,925.00	1,085,998.86
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	1,136,923.86	50,925.00	1,085,998.86
51 PLUS AUDIT ADJUSTMENTS			0.00
52 LESS AUDIT ADJUSTMENTS			9,761.20
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			0.00
59B REGIONALIZATION AND EFFICIENCY ASSISTANCE			0.00
60 ADJUSTED STATE CONTRIBUTION			1,076,237.66
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % =	4.48%	STATE SHARE % = 95.52%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % =	5.34%	STATE SHARE % = 94.66%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	1,166,056.94		

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	89,686.47	89,836.47	0.00	0.00
August	89,686.47	89,836.47	0.00	0.00
September	89,686.47	0.00	0.00	0.00
October	89,686.47	0.00	0.00	0.00
November	89,686.47	269,509.41	0.00	0.00
December	89,686.47	89,836.47	0.00	0.00
Janurary	89,686.47	89,836.47	0.00	0.00
February	89,686.47	89,476.47	0.00	0.00
March	89,686.47	89,476.47	0.00	0.00
April	89,686.47	89,476.47	0.00	0.00
May	89,686.47	89,476.48	0.00	0.00
June	89,686.49	89,476.48	0.00	0.00
Total	1,076,237.66	1,076,237.66	0.00	0.00