

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

JEFFERSON

2005-06

215 - 132

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2004	145.5	89.0	234.5 (100%)	0.0 (0%)	234.5

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	8.6 (17:1)	5.6 (16:1)	0.0 (15:1)	=	14.2 /	19.7 =	.72 X	816,408 =	587,814	0
B. GUIDANCE	0.4 (350:1)	0.3 (350:1)	0.0 (250:1)	=	0.7 /	0.6 =	1.17 X	29,485 =	34,497	0
C. LIBRARIANS	0.2 (800:1)	0.1 (800:1)	0.0 (800:1)	=	0.3 /	0.0 =	.30 X	0 =	8,012	0
D. HEALTH	0.2 (800:1)	0.1 (800:1)	0.0 (800:1)	=	0.3 /	0.4 =	.75 X	16,589 =	12,442	0
E. EDUCATION TECHS	1.5 (100:1)	0.9 (100:1)	0.0 (250:1)	=	2.4 /	2.2 =	1.09 X	30,146 =	32,859	0
F. LIBRARY TECHS	0.3 (500:1)	0.2 (500:1)	0.0 (500:1)	=	0.5 /	1.0 =	.50 X	17,140 =	8,570	0
G. CLERICAL	0.7 (200:1)	0.4 (200:1)	0.0 (200:1)	=	1.1 /	2.0 =	.55 X	43,477 =	23,912	0
H. SCHOOL ADMIN.	0.5 (305:1)	0.3 (305:1)	0.0 (315:1)	=	0.8 /	1.8 =	.44 X	100,879 =	44,387	0

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	31	31	7,270	0
B. Supplies and Equipment	295	408	69,178	0
C. Professional Development	50	50	11,725	0
D. Instructional Leadership Support	20	20	4,690	0
E. Co- and Extra-Curricular Student	28	97	6,566	0
F. System Administration/Support	341	338	79,965	0
G. Operations & Maintenance	907	1,078	212,692	0

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	122,125	0
B. Education & Library Technicians	36.00%	14,914	0
C. Clerical	29.00%	6,934	0
D. School Administrators	14.00%	6,214	0

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.95)	-45,497	0
16 Adjustment for Title I Revenues	-32,946	0

17 TOTALS	1216,322	0
18 E.P.S. RATES	5,187	5,785

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A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2002	260.0	139.0	399.0		
	OCTOBER 2002	255.0	133.0	388.0		
	APRIL 2003	256.0	129.0	385.0		
	OCTOBER 2003	254.0	125.0	379.0		
	APRIL 2004	243.0	121.0	364.0		
	OCTOBER 2004	230.0	117.0	347.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	236.5 +	13.16	X	5,187.00	= 1,294,986.42
	9-12 PUPILS	119.0 +	0.00	X	5,785.00	= 688,415.00
	ADULT EDUC. COURSES AT .1	0.5		X	5,785.00	= 2,892.50
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,187.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.500		X	5,785.00	= 2,892.50
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .2806	66.4	X .15	X	5,187.00	= 51,662.52
	9-12 DISADVANTAGED @ .2806	33.4	X .15	X	5,785.00	= 28,982.85
	K-8 LIMITED ENGLISH PROF.	1.0	X .500	X	5,187.00	= 2,593.50
	9-12 LIMITED ENGLISH PROF.	0.0	X .500	X	5,785.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	236.5		X	100.00	= 23,650.00
	9-12 STUDENT ASSESSMENT	119.0		X	100.00	= 11,900.00
	K-8 TECHNOLOGY RESOURCES	236.5		X	83.00	= 19,629.50
	9-12 TECHNOLOGY RESOURCES	119.0		X	252.00	= 29,988.00
	K-2 PUPILS	67.5	X .10	X	5,187.00	= 35,012.25
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					2,192,605.04
	OPERATING ALLOCATION WITH EPS TRANSITION AT 84.00 %					1,841,788.23
30	ADJUSTED TOTAL OPERATING ALLOCATION					1,841,788.23

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2003-04	0.00	X	101.80%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					477,487.83
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2003-04	8,477.29	X	101.80%	=	8,629.88
35	TRANSPORTATION - EPS ALLOCATION					160,724.77
36	TRANSPORTATION (BUS PURCHASES) FOR 2004-05					20,131.83
39	TOTAL OTHER SUBSIDIZABLE COSTS					666,974.31
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					2,508,762.54

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 2004-05				0.00
43A	APPROVED LEASE PURCHASES FOR 2004-05				26,880.00
44	INSURED VALUE FACTOR FOR 2003-04				66,488.04
47	TOTAL DEBT SERVICE ALLOCATION				93,368.04
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				2,602,130.58

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

						TOTAL ALLOCATION	LOCAL CONTRIBUTION		
	AVG. CAL. YEAR PUPILS		2004 STATE VALUATION	MILL EXPECTATION	LOCAL CONTRIBUTION	OR			
JEFFERSON	355.5	100.00%	225,900,000	8.26	1,865,934.00		2,602,130.58	1,865,934.00	100.00% 8.26M
TOTAL	355.5		225,900,000		1,865,934.00		2,602,130.58	1,865,934.00	100.00% 8.26M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	2,602,130.58	1,865,934.00	736,196.58
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	2,602,130.58	1,865,934.00	736,196.58
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
58A TRANSITION ADJUSTMENT			254,099.69
58B TRANSITION ADJUSTMENT (ENROLLMENT LESS 1,000)			49,514.81
58C TRANSITION ADJUSTMENT (ENROLLMENT 1,000 OR MORE)			0.00
58D TRANSITION ADJUSTMENT (SMALL ADMINISTRATIVE UNIT)			43,872.00
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			1,083,683.08
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):		LOCAL SHARE % = 71.71%	STATE SHARE % = 28.29%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):		LOCAL SHARE % = 58.35%	STATE SHARE % = 41.65%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	2,952,947.39		