

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 46

2005-06

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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	440.0	250.0	690.0 (65%)	373.0 (35%)	1,063.0

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	25.9 (17:1)	15.6 (16:1)	24.9 (15:1)	=	66.4 /	73.0 =	.91 X	2881,885 =	1704,635	917,880
B. GUIDANCE	1.3 (350:1)	0.7 (350:1)	1.5 (250:1)	=	3.5 /	4.0 =	.88 X	148,759 =	85,090	45,818
C. LIBRARIANS	0.6 (800:1)	0.3 (800:1)	0.5 (800:1)	=	1.4 /	1.0 =	1.40 X	41,930 =	38,156	20,546
D. HEALTH	0.6 (800:1)	0.3 (800:1)	0.5 (800:1)	=	1.4 /	1.0 =	1.40 X	37,485 =	34,111	18,368
E. EDUCATION TECHS	4.4 (100:1)	2.5 (100:1)	1.5 (250:1)	=	8.4 /	5.8 =	1.45 X	98,995 =	93,303	50,240
F. LIBRARY TECHS	0.9 (500:1)	0.5 (500:1)	0.7 (500:1)	=	2.1 /	3.1 =	.68 X	50,236 =	22,204	11,956
G. CLERICAL	2.2 (200:1)	1.3 (200:1)	1.9 (200:1)	=	5.4 /	9.6 =	.56 X	228,179 =	83,057	44,723
H. SCHOOL ADMIN.	1.4 (305:1)	0.8 (305:1)	1.2 (315:1)	=	3.4 /	4.4 =	.77 X	274,261 =	137,268	73,913

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	31	31	21,390	11,563
B. Supplies and Equipment	295	408	203,550	152,184
C. Professional Development	50	50	34,500	18,650
D. Instructional Leadership Support	20	20	13,800	7,460
E. Co- and Extra-Curricular Student	28	97	19,320	36,181
F. System Administration/Support	341	338	235,290	126,074
G. Operations & Maintenance	907	1,078	625,830	402,094

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	353,778	190,496
B. Education & Library Technicians	36.00%	41,583	22,391
C. Clerical	29.00%	24,087	12,970
D. School Administrators	14.00%	19,218	10,348

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.94)	-159,472	-85,872
16 Adjustment for Title I Revenues	-303,465	-163,404

17 TOTALS	3327,231	1924,577
18 E.P.S. RATES	4,822	5,160

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A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2002	719.0	327.0	1,046.0		
	OCTOBER 2002	728.0	335.0	1,063.0		
	APRIL 2003	720.0	329.0	1,049.0		
	OCTOBER 2003	704.0	364.0	1,068.0		
	APRIL 2004	698.0	354.0	1,052.0		
	OCTOBER 2004	682.0	371.0	1,053.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X	SAU EPS RATES	
	K-8 PUPILS	690.0 +	18.50	X	4,822.00	= 3,416,387.00
	9-12 PUPILS	362.5 +	0.00	X	5,160.00	= 1,870,500.00
	ADULT EDUC. COURSES AT .1	2.2		X	5,160.00	= 11,352.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	4,822.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.250		X	5,160.00	= 1,290.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .5935	409.5	X .15	X	4,822.00	= 296,191.35
	9-12 DISADVANTAGED @ .5935	215.1	X .15	X	5,160.00	= 166,487.40
	K-8 LIMITED ENGLISH PROF.	3.0	X .500	X	4,822.00	= 7,233.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .500	X	5,160.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	690.0		X	100.00	= 69,000.00
	9-12 STUDENT ASSESSMENT	362.5		X	100.00	= 36,250.00
	K-8 TECHNOLOGY RESOURCES	690.0		X	83.00	= 57,270.00
	9-12 TECHNOLOGY RESOURCES	362.5		X	252.00	= 91,350.00
	K-2 PUPILS	235.5	X .10	X	4,822.00	= 113,558.10
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					6,136,868.85
	OPERATING ALLOCATION WITH EPS TRANSITION AT 84.00 %					5,154,969.83
30	ADJUSTED TOTAL OPERATING ALLOCATION					5,154,969.83

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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					640,626.69
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2003-04	573,852.16	X	101.80%	=	584,181.50
35	TRANSPORTATION - EPS ALLOCATION					409,790.89
36	TRANSPORTATION (BUS PURCHASES) FOR 2004-05					49,956.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,684,555.08
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					6,839,524.91

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					7,200.00
43A	APPROVED LEASE PURCHASES FOR 2004-05					0.00
44	INSURED VALUE FACTOR FOR 2003-04					0.00
47	TOTAL DEBT SERVICE ALLOCATION					7,200.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)					6,846,724.91

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL. YEAR PUPILS	2004 STATE VALUATION X	MILL EXPECTATION =	LOCAL CONTRIBUTION	OR	TOTAL ALLOCATION	LOCAL CONTRIBUTION			
DEXTER	666.0	63.28%	135,350,000	8.26		1,117,991.00	4,332,607.52	1,117,991.00	59.70%	8.26M
EXETER	146.0	13.87%	35,100,000	8.26		289,926.00	949,640.75	289,926.00	15.48%	8.26M
GARLAND	190.0	18.05%	32,400,000	8.26		267,624.00	1,235,833.85	267,624.00	14.29%	8.26M
RIPLEY	50.5	4.80%	23,850,000	8.26		197,001.00	328,642.80	197,001.00	10.53%	8.26M
TOTAL	1,052.5		226,700,000			1,872,542.00	6,846,724.92	1,872,542.00	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	6,846,724.91	1,872,542.00	4,974,182.91
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	6,846,724.91	1,872,542.00	4,974,182.91
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			212,842.07
58B TRANSITION ADJUSTMENT (ENROLLMENT LESS 1,000)			0.00
58C TRANSITION ADJUSTMENT (ENROLLMENT 1,000 OR MORE)			129,675.62
58D TRANSITION ADJUSTMENT (SMALL ADMINISTRATIVE UNIT)			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			5,316,700.60
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):		LOCAL SHARE % = 27.35%	STATE SHARE % = 72.65%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):		LOCAL SHARE % = 22.35%	STATE SHARE % = 77.65%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	7,828,623.93		