

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

FREEPORT

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	536.0	321.5	857.5 (65%)	452.0 (35%)	1,309.5

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	31.5 (17:1)	20.1 (16:1)	30.1 (15:1)	=	81.7 /	95.0 =	.86 X	4121,111 =	2303,701	1240,454
B. GUIDANCE	1.5 (350:1)	0.9 (350:1)	1.8 (250:1)	=	4.2 /	6.0 =	.70 X	297,783 =	135,491	72,957
C. LIBRARIANS	0.7 (800:1)	0.4 (800:1)	0.6 (800:1)	=	1.7 /	3.2 =	.53 X	137,274 =	47,291	25,464
D. HEALTH	0.7 (800:1)	0.4 (800:1)	0.6 (800:1)	=	1.7 /	2.0 =	.85 X	90,124 =	49,793	26,812
E. EDUCATION TECHS	5.4 (100:1)	3.2 (100:1)	1.8 (250:1)	=	10.4 /	29.3 =	.35 X	447,720 =	101,856	54,846
F. LIBRARY TECHS	1.1 (500:1)	0.6 (500:1)	0.9 (500:1)	=	2.6 /	2.0 =	1.30 X	32,767 =	27,688	14,909
G. CLERICAL	2.7 (200:1)	1.6 (200:1)	2.3 (200:1)	=	6.6 /	8.1 =	.81 X	191,564 =	100,859	54,308
H. SCHOOL ADMIN.	1.8 (305:1)	1.1 (305:1)	1.4 (315:1)	=	4.3 /	5.7 =	.75 X	367,914 =	179,358	96,578

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	31	31	26,583	14,012
B. Supplies and Equipment	295	408	252,963	184,416
C. Professional Development	50	50	42,875	22,600
D. Instructional Leadership Support	20	20	17,150	9,040
E. Co- and Extra-Curricular Student	28	97	24,010	43,844
F. System Administration/Support	341	338	292,408	152,776
G. Operations & Maintenance	907	1,078	777,753	487,256

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	481,892	259,481
B. Education & Library Technicians	36.00%	46,636	25,112
C. Clerical	29.00%	29,249	15,749
D. School Administrators	14.00%	25,110	13,521

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.08)	284,440	153,136
16 Adjustment for Title I Revenues	-61,302	-33,008

17 TOTALS	5185,804	2934,262
18 E.P.S. RATES	6,048	6,492

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A. OPERATING COST ALLOCATIONS

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19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2002	909.0	348.0	1,257.0		
	OCTOBER 2002	904.0	365.0	1,269.0		
	APRIL 2003	891.0	357.0	1,248.0		
	OCTOBER 2003	874.0	383.0	1,257.0		
	APRIL 2004	862.0	373.0	1,235.0		
	OCTOBER 2004	852.0	396.0	1,248.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	857.0 +	25.00	X	6,048.00	= 5,334,336.00
	9-12 PUPILS	384.5 +	0.00	X	6,492.00	= 2,496,174.00
	ADULT EDUC. COURSES AT .1	1.8		X	6,492.00	= 11,685.60
	K-8 EQUIV. INSTR. PUPILS	0.000		X	6,048.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	6,492.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .2109	180.7	X .15	X	6,048.00	= 163,931.04
	9-12 DISADVANTAGED @ .2109	81.1	X .15	X	6,492.00	= 78,975.18
	K-8 LIMITED ENGLISH PROF.	7.0	X .300	X	6,048.00	= 12,700.80
	9-12 LIMITED ENGLISH PROF.	11.0	X .300	X	6,492.00	= 21,423.60
	TRANSITION ADJUST. FOR LIMITED ENGLISH PROF. (> 15 STUDENTS AND < 26)					= 13,266.40
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	857.0		X	100.00	= 85,700.00
	9-12 STUDENT ASSESSMENT	384.5		X	100.00	= 38,450.00
	K-8 TECHNOLOGY RESOURCES	857.0		X	83.00	= 71,131.00
	9-12 TECHNOLOGY RESOURCES	384.5		X	252.00	= 96,894.00
	K-2 PUPILS	259.0	X .10	X	6,048.00	= 156,643.20
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					8,581,310.82
	OPERATING ALLOCATION WITH EPS TRANSITION AT 84.00 %					7,208,301.08
30	ADJUSTED TOTAL OPERATING ALLOCATION					7,208,301.08

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2003-04	124,381.00	X	101.80%	=	126,619.86
32	SPECIAL EDUCATION - EPS ALLOCATION					1,449,908.91
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2003-04	231,639.00	X	101.80%	=	235,808.50
35	TRANSPORTATION - EPS ALLOCATION					500,586.14
36	TRANSPORTATION (BUS PURCHASES) FOR 2004-05					41,166.67
39	TOTAL OTHER SUBSIDIZABLE COSTS					2,354,090.08
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					9,562,391.16

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE NAME OF PROJECT	PRINCIPAL	INTEREST		
	09/01/05 NEW ELEM SCHOOL	275,000.00	59,812.50		334,812.50
	03/01/06 NEW ELEM SCHOOL	0.00	49,843.75		49,843.75
42	TOTAL PRINCIPAL & INTEREST	275,000.00	109,656.25		384,656.25
43	APPROVED LEASES FOR 2004-05				0.00
43A	APPROVED LEASE PURCHASES FOR 2004-05				59,200.00
44	INSURED VALUE FACTOR FOR 2003-04				0.00
47	TOTAL DEBT SERVICE ALLOCATION				443,856.25
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				10,006,247.41

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL. YEAR PUPILS	2004 STATE VALUATION X	MILL EXPECTATION =	LOCAL CONTRIBUTION	TOTAL ALLOCATION	LOCAL CONTRIBUTION			
FREEPORT	1,241.5	100.00%	1,044,100,000	8.26	8,624,266.00	10,006,247.41	8,624,266.00	100.00%	8.26M
TOTAL	1,241.5		1,044,100,000		8,624,266.00	10,006,247.41	8,624,266.00	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	10,006,247.41	8,624,266.00	1,381,981.41
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	10,006,247.41	8,624,266.00	1,381,981.41
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			61,261.84
58A TRANSITION ADJUSTMENT			0.00
58B TRANSITION ADJUSTMENT (ENROLLMENT LESS 1,000)			0.00
58C TRANSITION ADJUSTMENT (ENROLLMENT 1,000 OR MORE)			0.00
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			1,320,719.57
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 86.19%		STATE SHARE % = 13.81%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 86.80%		STATE SHARE % = 13.20%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	11,379,257.15		