

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 23

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	429.5	253.0	682.5 (100%)	0.0 (0%)	682.5

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	25.3 (17:1)	15.8 (16:1)	0.0 (15:1)	= 41.1 / 42.4 =	.97 X	1541,854 =	1495,598	0
B. GUIDANCE	1.2 (350:1)	0.7 (350:1)	0.0 (250:1)	= 1.9 / 1.8 =	1.06 X	55,658 =	58,997	0
C. LIBRARIANS	0.5 (800:1)	0.3 (800:1)	0.0 (800:1)	= 0.8 / 0.0 =	.80 X	0 =	21,366	0
D. HEALTH	0.5 (800:1)	0.3 (800:1)	0.0 (800:1)	= 0.8 / 0.9 =	.89 X	37,326 =	33,220	0
E. EDUCATION TECHS	4.3 (100:1)	2.5 (100:1)	0.0 (250:1)	= 6.8 / 21.0 =	.32 X	287,095 =	91,870	0
F. LIBRARY TECHS	0.9 (500:1)	0.5 (500:1)	0.0 (500:1)	= 1.4 / 1.2 =	1.17 X	15,728 =	18,402	0
G. CLERICAL	2.1 (200:1)	1.3 (200:1)	0.0 (200:1)	= 3.4 / 3.0 =	1.13 X	70,468 =	79,629	0
H. SCHOOL ADMIN.	1.4 (305:1)	0.8 (305:1)	0.0 (315:1)	= 2.2 / 3.0 =	.73 X	185,487 =	135,406	0

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	31	31	21,158	0
B. Supplies and Equipment	295	408	201,338	0
C. Professional Development	50	50	34,125	0
D. Instructional Leadership Support	20	20	13,650	0
E. Co- and Extra-Curricular Student	28	97	19,110	0
F. System Administration/Support	341	338	232,733	0
G. Operations & Maintenance	907	1,078	619,028	0

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	305,744	0
B. Education & Library Technicians	36.00%	39,698	0
C. Clerical	29.00%	23,092	0
D. School Administrators	14.00%	18,957	0

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.89)	-257,745	0
16 Adjustment for Title I Revenues	-154,545	0

17 TOTALS	3050,830	0
18 E.P.S. RATES	4,470	5,841

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A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2002	648.0	238.0	886.0		
	OCTOBER 2002	682.0	242.0	924.0		
	APRIL 2003	701.0	238.0	939.0		
	OCTOBER 2003	699.0	264.0	963.0		
	APRIL 2004	691.0	259.0	950.0		
	OCTOBER 2004	675.0	294.0	969.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	683.0 +	0.00	X	4,470.00	= 3,053,010.00
	9-12 PUPILS	276.5 +	0.00	X	5,841.00	= 1,615,036.50
	ADULT EDUC. COURSES AT .1	0.6		X	5,841.00	= 3,504.60
	K-8 EQUIV. INSTR. PUPILS	0.000		X	4,470.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.375		X	5,841.00	= 2,190.38
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .4474	305.6	X .15	X	4,470.00	= 204,904.80
	9-12 DISADVANTAGED @ .4474	123.7	X .15	X	5,841.00	= 108,379.76
	K-8 LIMITED ENGLISH PROF.	0.0	X .500	X	4,470.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .500	X	5,841.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	683.0		X	100.00	= 68,300.00
	9-12 STUDENT ASSESSMENT	276.5		X	100.00	= 27,650.00
	K-8 TECHNOLOGY RESOURCES	683.0		X	83.00	= 56,689.00
	9-12 TECHNOLOGY RESOURCES	276.5		X	252.00	= 69,678.00
	K-2 PUPILS	232.0	X .10	X	4,470.00	= 103,704.00
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					5,313,047.04
	OPERATING ALLOCATION WITH EPS TRANSITION AT 84.00 %					4,462,959.51
30	ADJUSTED TOTAL OPERATING ALLOCATION					4,462,959.51

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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					733,546.73
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2003-04	77,084.00	X	101.80%	=	78,471.51
35	TRANSPORTATION - EPS ALLOCATION					302,789.29
36	TRANSPORTATION (BUS PURCHASES) FOR 2004-05					55,171.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,169,978.53
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					5,632,938.04

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST		
	11/01/05	NEW ELEM SCHOOL	240,925.00	82,024.12		322,949.12
	05/01/06	NEW ELEM SCHOOL	0.00	75,603.46		75,603.46
42	TOTAL PRINCIPAL & INTEREST		240,925.00	157,627.58		398,552.58
43	APPROVED LEASES FOR 2004-05					0.00
43A	APPROVED LEASE PURCHASES FOR 2004-05					69,120.00
44	INSURED VALUE FACTOR FOR 2003-04					0.00
47	TOTAL DEBT SERVICE ALLOCATION					467,672.58
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)					6,100,610.62

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL. YEAR PUPILS		2004 STATE VALUATION	MILL EXPECTATION	LOCAL CONTRIBUTION	TOTAL ALLOCATION	LOCAL CONTRIBUTION		
CARMEL	475.5	49.56%	94,650,000	8.26	781,809.00	3,023,462.62	781,809.00	54.82%	8.26M
LEVANT	484.0	50.44%	78,000,000	8.26	644,280.00	3,077,148.00	644,280.00	45.18%	8.26M
TOTAL	959.5		172,650,000		1,426,089.00	6,100,610.62	1,426,089.00	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	6,100,610.62	1,426,089.00	4,674,521.62
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	6,100,610.62	1,426,089.00	4,674,521.62
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			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			4,674,521.62
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):		LOCAL SHARE % = 23.38%	STATE SHARE % = 76.62%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):		LOCAL SHARE % = 23.38%	STATE SHARE % = 76.62%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	6,950,698.15		