

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

SCARBOROUGH

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	1,502.0	813.0	2,315.0 (71%)	943.5 (29%)	3,258.5

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	88.4 (17:1)	50.8 (16:1)	62.9 (15:1)	=	202.1	/	204.1	=	.99 X	8177,361	=	5747,867	2347,720
B. GUIDANCE	4.3 (350:1)	2.3 (350:1)	3.8 (250:1)	=	10.4	/	15.5	=	.67 X	649,222	=	308,835	126,144
C. LIBRARIANS	1.9 (800:1)	1.0 (800:1)	1.2 (800:1)	=	4.1	/	3.0	=	1.37 X	127,927	=	124,435	50,825
D. HEALTH	1.9 (800:1)	1.0 (800:1)	1.2 (800:1)	=	4.1	/	5.0	=	.82 X	184,235	=	107,262	43,811
E. EDUCATION TECHS	15.0 (100:1)	8.1 (100:1)	3.8 (250:1)	=	26.9	/	50.6	=	.53 X	795,121	=	299,204	122,210
F. LIBRARY TECHS	3.0 (500:1)	1.6 (500:1)	1.9 (500:1)	=	6.5	/	5.6	=	1.16 X	100,044	=	82,396	33,655
G. CLERICAL	7.5 (200:1)	4.1 (200:1)	4.7 (200:1)	=	16.3	/	15.7	=	1.04 X	359,390	=	265,374	108,392
H. SCHOOL ADMIN.	4.9 (305:1)	2.7 (305:1)	3.0 (315:1)	=	10.6	/	10.3	=	1.03 X	696,844	=	509,602	208,147

13 Other Support Costs (Per Pupil)	K-8	9-12		Elementary	Secondary
A. Substitute Teachers -1/2 Day	31	31		71,765	29,249
B. Supplies and Equipment	295	408		682,925	384,948
C. Professional Development	50	50		115,750	47,175
D. Instructional Leadership Support	20	20		46,300	18,870
E. Co- and Extra-Curricular Student	28	97		64,820	91,520
F. System Administration/Support	341	338		789,415	318,903
G. Operations & Maintenance	907	1,078		2099,705	1017,093

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	1194,796	488,015
B. Education & Library Technicians	36.00%	137,376	56,111
C. Clerical	29.00%	76,958	31,434
D. School Administrators	14.00%	71,344	29,141

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.08)	719,777	293,988
16 Adjustment for Title I Revenues	-82,744	-33,797

17 TOTALS	13433,161	5813,554
18 E.P.S. RATES	5,803	6,162

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A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2002	2,322.0	815.0	3,137.0		
	OCTOBER 2002	2,321.0	892.0	3,213.0		
	APRIL 2003	2,333.0	877.0	3,210.0		
	OCTOBER 2003	2,311.0	940.0	3,251.0		
	APRIL 2004	2,311.0	923.0	3,234.0		
	OCTOBER 2004	2,323.0	985.0	3,308.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X	SAU EPS RATES	
	K-8 PUPILS	2,317.0 +	3.16	X	5,803.00	= 13,463,888.48
	9-12 PUPILS	954.0 +	0.00	X	6,162.00	= 5,878,548.00
	ADULT EDUC. COURSES AT .1	1.9		X	6,162.00	= 11,707.80
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,803.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.500		X	6,162.00	= 3,081.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .1224	283.6	X .15	X	5,803.00	= 246,859.62
	9-12 DISADVANTAGED @ .1224	116.8	X .15	X	6,162.00	= 107,958.24
	K-8 LIMITED ENGLISH PROF.	43.0	X .300	X	5,803.00	= 74,858.70
	9-12 LIMITED ENGLISH PROF.	7.0	X .300	X	6,162.00	= 12,940.20
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	2,317.0		X	100.00	= 231,700.00
	9-12 STUDENT ASSESSMENT	954.0		X	100.00	= 95,400.00
	K-8 TECHNOLOGY RESOURCES	2,317.0		X	83.00	= 192,311.00
	9-12 TECHNOLOGY RESOURCES	954.0		X	252.00	= 240,408.00
	K-2 PUPILS	720.5	X .10	X	5,803.00	= 418,106.15
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					20,977,767.19
	OPERATING ALLOCATION WITH EPS TRANSITION AT 84.00 %					17,621,324.43
30	ADJUSTED TOTAL OPERATING ALLOCATION					17,621,324.43

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2003-04	160,828.00	X	101.80%	=	163,722.90
32	SPECIAL EDUCATION - EPS ALLOCATION					3,269,477.02
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2003-04	184,561.45	X	101.80%	=	187,883.56
35	TRANSPORTATION - EPS ALLOCATION					1,079,912.04
36	TRANSPORTATION (BUS PURCHASES) FOR 2004-05					305,550.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					5,006,545.52
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					22,627,869.95

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	10/15/05	NEW MIDDLE SCHOOL	230,000.00	68,195.00	298,195.00
	04/15/06	NEW MIDDLE SCHOOL	0.00	61,870.00	61,870.00
	11/01/05	NEW MIDDLE SCHOOL	251,250.00	67,209.37	318,459.37
	05/01/06	NEW MIDDLE SCHOOL	0.00	61,556.25	61,556.25
42	TOTAL PRINCIPAL & INTEREST		481,250.00	258,830.62	740,080.62
43	APPROVED LEASES FOR 2004-05				0.00
43A	APPROVED LEASE PURCHASES FOR 2004-05				176,184.00
44	INSURED VALUE FACTOR FOR 2003-04				0.00
47	TOTAL DEBT SERVICE ALLOCATION				916,264.62
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				23,544,134.57

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL. YEAR PUPILS	2004 STATE VALUATION	MILL EXPECTATION	LOCAL CONTRIBUTION	TOTAL ALLOCATION	LOCAL CONTRIBUTION			
SCARBOROUGH	3,271.0	100.00%	2,158,300,000	8.26	17,827,558.00	23,544,134.57	17,827,558.00	100.00%	8.26M
TOTAL	3,271.0		2,158,300,000		17,827,558.00	23,544,134.57	17,827,558.00	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	23,544,134.57	17,827,558.00	5,716,576.57
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	23,544,134.57	17,827,558.00	5,716,576.57
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			1,403.17-
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			5,715,173.40
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 75.72%		STATE SHARE % = 24.28%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 75.73%		STATE SHARE % = 24.27%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	26,900,577.33		