

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 44

2008-09

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1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2007)	428	255	683	285	968
10 ATTENDING PUPILS (OCTOBER 2007)	412	224	636	295	931
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2007	420.0	239.5	659.5 ( 69%)	290.0 ( 31%)	949.5

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	24.7 (17:1)	15.0 (16:1)	19.3 (15:1)	=	59.0 /	69.2 =		.85 X	3055,933 =		1792,305	805,238
B. GUIDANCE	1.2 (350:1)	0.7 (350:1)	1.2 (250:1)	=	3.1 /	3.6 =		.86 X	151,571 =		89,942	40,409
C. LIBRARIANS	0.5 (800:1)	0.3 (800:1)	0.4 (800:1)	=	1.2 /	1.0 =		1.20 X	48,538 =		40,190	18,056
D. HEALTH	0.5 (800:1)	0.3 (800:1)	0.4 (800:1)	=	1.2 /	1.0 =		1.20 X	49,969 =		41,374	18,589
E. EDUCATION TECHS	4.2 (100:1)	2.4 (100:1)	1.2 (250:1)	=	7.8 /	6.0 =		1.30 X	96,457 =		86,522	38,872
F. LIBRARY TECHS	0.8 (500:1)	0.5 (500:1)	0.6 (500:1)	=	1.9 /	2.6 =		.73 X	46,584 =		23,464	10,542
G. CLERICAL	2.1 (200:1)	1.2 (200:1)	1.5 (200:1)	=	4.8 /	8.9 =		.54 X	255,074 =		95,041	42,699
H. SCHOOL ADMIN.	1.4 (305:1)	0.8 (305:1)	0.9 (315:1)	=	3.1 /	2.9 =		1.07 X	204,271 =		150,813	67,757

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	34	34	22,423	9,860
B. Supplies and Equipment	320	442	211,040	128,180
C. Professional Development	54	54	35,613	15,660
D. Instructional Leadership Support	22	22	14,509	6,380
E. Co- and Extra-Curricular Student	31	105	20,445	30,450
F. System Administration/Support	204	204	134,538	59,160
G. Operations & Maintenance	935	1,111	616,633	322,190

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	373,124	167,635
B. Education & Library Technicians	36.00%	39,595	17,789
C. Clerical	29.00%	27,562	12,383
D. School Administrators	14.00%	21,114	9,486

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.93)	-196,242	-88,152
16 Adjustment for Title I Revenues	-147,225	-66,144

17 TOTALS	3492,778	1667,037
18 E.P.S. RATES	5,296	5,748

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## A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2005	613.0	240.0	853.0		
	OCTOBER 2005	608.0	253.0	861.0		
	APRIL 2006	604.0	252.0	856.0		
	OCTOBER 2006	572.0	251.0	823.0		
	APRIL 2007	576.0	243.0	819.0		
	OCTOBER 2007	543.0	248.0	791.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	559.5 +	26.50	X	5,296.00	= 3,103,456.00
	9-12 PUPILS	245.5 +	2.33	X	5,748.00	= 1,424,526.84
	ADULT EDUC. COURSES AT .1	11.6		X	5,748.00	= 66,676.80
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,296.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.500		X	5,748.00	= 2,874.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .4199	234.9	X .15	X	5,296.00	= 186,604.56
	9-12 DISADVANTAGED @ .4199	103.1	X .15	X	5,748.00	= 88,892.82
	K-8 LIMITED ENGLISH PROF.	1.0	X .700	X	5,296.00	= 3,707.20
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	5,748.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	559.5		X	40.00	= 22,380.00
	9-12 STUDENT ASSESSMENT	245.5		X	40.00	= 9,820.00
	K-8 TECHNOLOGY RESOURCES	559.5		X	90.00	= 50,355.00
	9-12 TECHNOLOGY RESOURCES	245.5		X	273.00	= 67,021.50
	K-2 PUPILS	165.5	X .10	X	5,296.00	= 87,648.80
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 98,801.42
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					5,212,764.94
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					5,056,381.99
30	ADJUSTED TOTAL OPERATING ALLOCATION					5,056,381.99

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B. OTHER SUBSIDIZABLE COSTS

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31	GIFTED & TALENTED EXPENDITURES FOR 2006-07	15,031.63	X	102.90%	=	15,467.55
32	SPECIAL EDUCATION - EPS ALLOCATION					814,830.32
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2006-07	221,839.17	X	102.90%	=	228,272.51
35	TRANSPORTATION - EPS ALLOCATION					663,984.76
36	TRANSPORTATION (BUS PURCHASES) FOR 2007-08					54,013.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,776,568.13
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					6,832,950.12

C. DEBT SERVICE ALLOCATIONS

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41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	SAD 44				
	11/01/08	ADDN & REN TO CRESCENT PARK SCHOO	242,250.00	36,669.68	278,919.68
	05/01/09	ADDN & REN TO CRESCENT PARK SCHOO	0.00	32,098.13	32,098.13
42	TOTAL PRINCIPAL & INTEREST		242,250.00	68,767.81	311,017.81
43	APPROVED LEASES FOR 2007-08 - S.A.D. 44				1,976.56
43A	APPROVED LEASE PURCHASES FOR 2007-08 - S.A.D. 44				14,707.84
44	INSURED VALUE FACTOR FOR 2006-07 - S.A.D. 44				0.00
47	TOTAL DEBT SERVICE ALLOCATION				327,702.21
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				7,160,652.33



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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
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49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	7,160,652.33	4,853,910.83	2,306,741.50
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	7,160,652.33	4,853,910.83	2,306,741.50
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			429.19-
59A MINIMUM TEACHER SALARY ADJUSTMENT			0.00
59B REGIONALIZATION AND EFFICIENCY ASSISTANCE			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			2,306,312.31
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 67.79%		STATE SHARE % = 32.21%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 67.79%		STATE SHARE % = 32.21%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	7,317,035.28		

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## SCHEDULED PAYMENTS &amp; YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	166,274.54	179,736.54	0.00	0.00
August	166,274.54	179,736.54	0.00	0.00
September	166,274.54	179,736.54	0.00	0.00
October	166,274.54	179,736.54	0.00	0.00
November	166,274.54	179,736.54	278,919.68	278,919.68
December	166,274.54	179,736.54	0.00	0.00
Janurary	166,274.54	179,736.54	0.00	0.00
February	166,274.54	147,427.74	0.00	0.00
March	166,274.54	147,427.74	0.00	0.00
April	166,274.54	147,427.74	0.00	0.00
May	166,274.54	147,427.75	32,098.13	32,098.13
June	166,274.56	147,427.75	0.00	0.00
Total	1,995,294.50	1,995,294.50	311,017.81	311,017.81