

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

AIRLINE CSD

2008-09

908 - 563

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2007)	31	12	43	0	43
10 ATTENDING PUPILS (OCTOBER 2007)	27	12	39	0	39
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2007	29.0	12.0	41.0 (100%)	0.0 ( 0%)	41.0

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	1.7 (17:1)	0.8 (16:1)	0.0 (15:1)	=	2.5 /	4.7 =	=	.53 X	216,009 =	=	114,485	0
B. GUIDANCE	0.1 (350:1)	0.0 (350:1)	0.0 (250:1)	=	0.1 /	0.3 =	=	.33 X	9,916 =	=	3,272	0
C. LIBRARIANS	0.0 (800:1)	0.0 (800:1)	0.0 (800:1)	=	0.0 /	0.0 =	=	.00 X	0 =	=	0	0
D. HEALTH	0.0 (800:1)	0.0 (800:1)	0.0 (800:1)	=	0.0 /	0.3 =	=	.00 X	11,479 =	=	0	0
E. EDUCATION TECHS	0.3 (100:1)	0.1 (100:1)	0.0 (250:1)	=	0.4 /	0.5 =	=	.80 X	9,907 =	=	7,926	0
F. LIBRARY TECHS	0.1 (500:1)	0.0 (500:1)	0.0 (500:1)	=	0.1 /	0.0 =	=	.10 X	0 =	=	1,321	0
G. CLERICAL	0.1 (200:1)	0.1 (200:1)	0.0 (200:1)	=	0.2 /	0.9 =	=	.22 X	25,734 =	=	5,661	0
H. SCHOOL ADMIN.	0.1 (305:1)	0.0 (305:1)	0.0 (315:1)	=	0.1 /	0.5 =	=	.20 X	32,089 =	=	6,418	0

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	34	34	1,394	0
B. Supplies and Equipment	320	442	13,120	0
C. Professional Development	54	54	2,214	0
D. Instructional Leadership Support	22	22	902	0
E. Co- and Extra-Curricular Student	31	105	1,271	0
F. System Administration/Support	204	204	8,364	0
G. Operations & Maintenance	935	1,111	38,335	0

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	22,374	0
B. Education & Library Technicians	36.00%	3,329	0
C. Clerical	29.00%	1,642	0
D. School Administrators	14.00%	899	0

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.93)	-11,810	0
16 Adjustment for Title I Revenues	-14,703	0

17 TOTALS	206,412	0
18 E.P.S. RATES	5,034	6,444

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## A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2005	46.0	26.0	72.0		
	OCTOBER 2005	42.0	31.0	73.0		
	APRIL 2006	46.0	26.0	72.0		
	OCTOBER 2006	43.0	25.0	68.0		
	APRIL 2007	43.0	24.0	67.0		
	OCTOBER 2007	37.0	17.0	54.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	40.0 +	2.83	X	5,034.00	= 215,606.22
	9-12 PUPILS	20.5 +	0.00	X	6,444.00	= 132,102.00
	ADULT EDUC. COURSES AT .1	0.0		X	6,444.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,034.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	6,444.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .5405	21.6	X .15	X	5,034.00	= 16,310.16
	9-12 DISADVANTAGED @ .5405	11.1	X .15	X	6,444.00	= 10,729.26
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	5,034.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	6,444.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	40.0		X	40.00	= 1,600.00
	9-12 STUDENT ASSESSMENT	20.5		X	40.00	= 820.00
	K-8 TECHNOLOGY RESOURCES	40.0		X	90.00	= 3,600.00
	9-12 TECHNOLOGY RESOURCES	20.5		X	273.00	= 5,596.50
	K-2 PUPILS	16.5	X .10	X	5,034.00	= 8,306.10
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 28,574.52
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					423,244.76
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					410,547.41
30	ADJUSTED TOTAL OPERATING ALLOCATION					410,547.41

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B. OTHER SUBSIDIZABLE COSTS

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31	GIFTED & TALENTED EXPENDITURES FOR 2006-07	0.00	X	102.90%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					95,528.65
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2006-07	7,990.06	X	102.90%	=	8,221.77
35	TRANSPORTATION - EPS ALLOCATION					55,595.73
36	TRANSPORTATION (BUS PURCHASES) FOR 2007-08					16,845.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					176,191.15
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					586,738.56

C. DEBT SERVICE ALLOCATIONS

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41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
42	TOTAL PRINCIPAL & INTEREST		0.00	0.00	0.00
43	APPROVED LEASES FOR 2007-08 - AIRLINE CSD				0.00
43A	APPROVED LEASE PURCHASES FOR 2007-08 - AIRLINE CSD				0.00
44	INSURED VALUE FACTOR FOR 2006-07 - AIRLINE CSD				1,197.39
47	TOTAL DEBT SERVICE ALLOCATION				1,197.39
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				587,935.95

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION			TOTAL ALLOCATION	LOCAL CONTRIBUTION
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	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	DEBT ALLOCATION
		+	=	TOWN ALLOCATION
AMHERST	18.0 30.77%		180,907.89	0.00
AURORA	25.5 43.59%		256,281.28	0.00
GREAT POND PLT	6.5 11.11%		65,319.68	0.00
OSBORN	8.5 14.53%		85,427.09	0.00
TOTAL	58.5		587,935.94	

	2007 STATE VALUATION X	MILL EXPECTATION	= TOWN CONTRIBUTION	OR TOWN ALLOCATION			
AMHERST	19,400,000	6.790	131,726.00	180,907.89	131,726.00	35.95%	6.79M
AURORA	14,800,000	6.790	100,492.00	256,281.28	100,492.00	27.42%	6.79M
GREAT POND PLT	16,300,000	6.790	110,677.00	65,319.68	65,319.68	17.82%	4.01M
OSBORN	10,150,000	6.790	68,918.50	85,427.09	68,918.50	18.81%	6.79M
TOTAL	60,650,000		411,813.50	587,935.94	366,456.18	100.00%	6.04M

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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	587,935.95	366,456.18	221,479.77
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	587,935.95	366,456.18	221,479.77
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
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			221,479.77
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 62.33%		STATE SHARE % = 37.67%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 62.33%		STATE SHARE % = 37.67%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	600,633.30		

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

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	18,456.64	19,343.64	0.00	0.00
August	18,456.64	19,343.64	0.00	0.00
September	18,456.64	0.00	0.00	0.00
October	18,456.64	0.00	0.00	0.00
November	18,456.64	0.00	0.00	0.00
December	18,456.64	0.00	0.00	0.00
Janurary	18,456.64	0.00	0.00	0.00
February	18,456.64	108,965.84	0.00	0.00
March	18,456.64	18,456.66	0.00	0.00
April	18,456.64	0.00	0.00	0.00
May	18,456.64	0.00	0.00	0.00
June	18,456.73	55,369.99	0.00	0.00
Total	221,479.77	221,479.77	0.00	0.00