

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 38

2008-09

538 - 523

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2007)	207	86	293	0	293
10 ATTENDING PUPILS (OCTOBER 2007)	189	93	282	0	282
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2007	198.0	89.5	287.5 (100%)	0.0 (0%)	287.5

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	11.6 (17:1)	5.6 (16:1)	0.0 (15:1)	=	17.2 /	22.0 =	=	.78 X	974,040 =	=	759,751	0
B. GUIDANCE	0.6 (350:1)	0.3 (350:1)	0.0 (250:1)	=	0.9 /	1.0 =	=	.90 X	36,627 =	=	32,964	0
C. LIBRARIANS	0.2 (800:1)	0.1 (800:1)	0.0 (800:1)	=	0.3 /	0.0 =	=	.30 X	0 =	=	8,933	0
D. HEALTH	0.2 (800:1)	0.1 (800:1)	0.0 (800:1)	=	0.3 /	0.0 =	=	.30 X	0 =	=	11,479	0
E. EDUCATION TECHS	2.0 (100:1)	0.9 (100:1)	0.0 (250:1)	=	2.9 /	2.3 =	=	1.26 X	35,137 =	=	44,273	0
F. LIBRARY TECHS	0.4 (500:1)	0.2 (500:1)	0.0 (500:1)	=	0.6 /	1.0 =	=	.60 X	14,971 =	=	8,983	0
G. CLERICAL	1.0 (200:1)	0.4 (200:1)	0.0 (200:1)	=	1.4 /	1.2 =	=	1.17 X	35,402 =	=	41,420	0
H. SCHOOL ADMIN.	0.6 (305:1)	0.3 (305:1)	0.0 (315:1)	=	0.9 /	1.0 =	=	.90 X	73,657 =	=	66,291	0

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	34	34	9,775	0
B. Supplies and Equipment	320	442	92,000	0
C. Professional Development	54	54	15,525	0
D. Instructional Leadership Support	22	22	6,325	0
E. Co- and Extra-Curricular Student	31	105	8,913	0
F. System Administration/Support	204	204	58,650	0
G. Operations & Maintenance	935	1,111	268,813	0

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	154,494	0
B. Education & Library Technicians	36.00%	19,172	0
C. Clerical	29.00%	12,012	0
D. School Administrators	14.00%	9,281	0

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.94)	-70,729	0
16 Adjustment for Title I Revenues	-79,914	0

17 TOTALS	1478,409	0
18 E.P.S. RATES	5,142	5,744

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2005	279.0	114.0	393.0		
	OCTOBER 2005	283.0	126.0	409.0		
	APRIL 2006	283.0	122.0	405.0		
	OCTOBER 2006	293.0	119.0	412.0		
	APRIL 2007	293.0	115.0	408.0		
	OCTOBER 2007	282.0	125.0	407.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	287.5 +	0.00	X	5,142.00	= 1,478,325.00
	9-12 PUPILS	120.0 +	0.00	X	5,744.00	= 689,280.00
	ADULT EDUC. COURSES AT .1	0.0		X	5,744.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.375		X	5,142.00	= 1,928.25
	9-12 EQUIV. INSTR. PUPILS	0.000		X	5,744.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .4858	139.7	X .15	X	5,142.00	= 107,750.61
	9-12 DISADVANTAGED @ .4858	58.3	X .15	X	5,744.00	= 50,231.28
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	5,142.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	5,744.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	287.5		X	40.00	= 11,500.00
	9-12 STUDENT ASSESSMENT	120.0		X	40.00	= 4,800.00
	K-8 TECHNOLOGY RESOURCES	287.5		X	90.00	= 25,875.00
	9-12 TECHNOLOGY RESOURCES	120.0		X	273.00	= 32,760.00
	K-2 PUPILS	104.5	X .10	X	5,142.00	= 53,733.90
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					2,456,184.04
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					2,382,498.51
30	ADJUSTED TOTAL OPERATING ALLOCATION					2,382,498.51

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2006-07	0.00	X	102.90%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					341,549.70
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2006-07	0.00	X	102.90%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					258,851.13
36	TRANSPORTATION (BUS PURCHASES) FOR 2007-08					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					600,400.83
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					2,982,899.34

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
42	TOTAL PRINCIPAL & INTEREST		0.00	0.00	0.00
43	APPROVED LEASES FOR 2007-08 - S.A.D. 38				0.00
43A	APPROVED LEASE PURCHASES FOR 2007-08 - S.A.D. 38				11,520.00
44	INSURED VALUE FACTOR FOR 2006-07 - S.A.D. 38				0.00
47	TOTAL DEBT SERVICE ALLOCATION				11,520.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				2,994,419.34

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION				TOTAL ALLOCATION	LOCAL CONTRIBUTION			
	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+ DEBT ALLOCATION	= TOWN ALLOCATION			
DIXMONT	194.5	48.93%	1,465,169.38	0.00	1,465,169.38			
ETNA	203.0	51.07%	1,529,249.96	0.00	1,529,249.96			
TOTAL	397.5				2,994,419.34			
		2007 STATE VALUATION X	MILL EXPECTATION	= TOWN CONTRIBUTION	OR TOWN ALLOCATION			
DIXMONT		61,700,000	6.790	418,943.00	1,465,169.38	418,943.00	54.84%	6.79M
ETNA		50,800,000	6.790	344,932.00	1,529,249.96	344,932.00	45.16%	6.79M
TOTAL		112,500,000		763,875.00	2,994,419.34	763,875.00	100.00%	6.79M
E. TOTALS AND ADJUSTMENTS				TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION		
49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			2,994,419.34	763,875.00	2,230,544.34		
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			2,994,419.34	763,875.00	2,230,544.34		
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					19,234.00		
59B	REGIONALIZATION AND EFFICIENCY ASSISTANCE					0.00		
60	ADJUSTED STATE CONTRIBUTION					2,249,778.34		
61	LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):			LOCAL SHARE % = 25.51%	STATE SHARE % = 74.49%			
62	ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):			LOCAL SHARE % = 24.87%	STATE SHARE % = 75.13%			
63	FYI: 100% E.P.S. TOTAL ALLOCATION			3,068,104.87				

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	187,481.52	188,128.69	0.00	0.00
August	187,481.52	188,128.69	0.00	0.00
September	187,481.52	188,128.69	0.00	0.00
October	187,481.52	188,128.69	0.00	0.00
November	187,481.52	188,128.69	0.00	0.00
December	187,481.52	188,128.69	0.00	0.00
Janurary	187,481.52	199,348.50	0.00	0.00
February	187,481.52	184,331.54	0.00	0.00
March	187,481.52	184,331.54	0.00	0.00
April	187,481.52	184,331.54	0.00	0.00
May	187,481.52	184,331.54	0.00	0.00
June	187,481.62	184,331.54	0.00	0.00
Total	2,249,778.34	2,249,778.34	0.00	0.00