

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

SABATTUS

2008-09

458 - 044

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2007)	309	184	493	0	493
10 ATTENDING PUPILS (OCTOBER 2007)	304	162	466	0	466
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2007	306.5	173.0	479.5 (100%)	0.0 (0%)	479.5

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	18.0 (17:1)	10.8 (16:1)	0.0 (15:1)	=	28.8 /	34.3 =	=	.84 X	1567,692 =	=	1316,861	0
B. GUIDANCE	0.9 (350:1)	0.5 (350:1)	0.0 (250:1)	=	1.4 /	3.0 =	=	.47 X	119,410 =	=	56,123	0
C. LIBRARIANS	0.4 (800:1)	0.2 (800:1)	0.0 (800:1)	=	0.6 /	0.9 =	=	.67 X	41,540 =	=	27,832	0
D. HEALTH	0.4 (800:1)	0.2 (800:1)	0.0 (800:1)	=	0.6 /	1.0 =	=	.60 X	41,866 =	=	25,120	0
E. EDUCATION TECHS	3.1 (100:1)	1.7 (100:1)	0.0 (250:1)	=	4.8 /	3.9 =	=	1.23 X	60,910 =	=	74,919	0
F. LIBRARY TECHS	0.6 (500:1)	0.3 (500:1)	0.0 (500:1)	=	0.9 /	0.0 =	=	.90 X	0 =	=	11,888	0
G. CLERICAL	1.5 (200:1)	0.9 (200:1)	0.0 (200:1)	=	2.4 /	2.0 =	=	1.20 X	60,015 =	=	72,018	0
H. SCHOOL ADMIN.	1.0 (305:1)	0.6 (305:1)	0.0 (315:1)	=	1.6 /	2.0 =	=	.80 X	127,624 =	=	102,099	0

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	34	34	16,303	0
B. Supplies and Equipment	320	442	153,440	0
C. Professional Development	54	54	25,893	0
D. Instructional Leadership Support	22	22	10,549	0
E. Co- and Extra-Curricular Student	31	105	14,865	0
F. System Administration/Support	204	204	97,818	0
G. Operations & Maintenance	935	1,111	448,333	0

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	270,928	0
B. Education & Library Technicians	36.00%	31,251	0
C. Clerical	29.00%	20,885	0
D. School Administrators	14.00%	14,294	0

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.98)	-40,810	0
16 Adjustment for Title I Revenues	-68,372	0

17 TOTALS	2682,235	0
18 E.P.S. RATES	5,594	0

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2005	548.0	0.0	548.0		
	OCTOBER 2005	523.0	0.0	523.0		
	APRIL 2006	523.0	0.0	523.0		
	OCTOBER 2006	488.0	0.0	488.0		
	APRIL 2007	502.0	0.0	502.0		
	OCTOBER 2007	479.0	0.0	479.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	490.5 +	20.00	X	5,594.00	= 2,855,737.00
	9-12 PUPILS	0.0 +	0.00	X	0.00	= 0.00
	ADULT EDUC. COURSES AT .1	0.0		X	0.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,594.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	5,594.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .3319	162.8	X .15	X	5,594.00	= 136,605.48
	9-12 DISADVANTAGED @ .3319	0.0	X .15	X	0.00	= 0.00
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	5,594.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	0.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	490.5		X	40.00	= 19,620.00
	9-12 STUDENT ASSESSMENT	0.0		X	40.00	= 0.00
	K-8 TECHNOLOGY RESOURCES	490.5		X	90.00	= 44,145.00
	9-12 TECHNOLOGY RESOURCES	0.0		X	273.00	= 0.00
	K-2 PUPILS	148.5	X .10	X	5,594.00	= 83,070.90
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					3,139,178.38
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					3,045,003.02
30	ADJUSTED TOTAL OPERATING ALLOCATION					3,045,003.02

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2006-07	48,522.89	X	102.90%	=	49,930.05
32	SPECIAL EDUCATION - EPS ALLOCATION					1,017,095.34
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2006-07	0.00	X	102.90%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					320,616.86
36	TRANSPORTATION (BUS PURCHASES) FOR 2007-08					43,022.80
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,430,665.05
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					4,475,668.07

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	SABATTUS				
	11/01/08	NEW ELEM AND ADDN/RENV TO K-2	427,400.00	158,905.19	586,305.19
	05/01/09	NEW ELEM AND ADDN/RENV TO K-2	0.00	130,685.61	130,685.61
42	TOTAL PRINCIPAL & INTEREST		427,400.00	289,590.80	716,990.80
43	APPROVED LEASES FOR 2007-08 - SABATTUS				0.00
43A	APPROVED LEASE PURCHASES FOR 2007-08 - SABATTUS				0.00
44	INSURED VALUE FACTOR FOR 2006-07 - SABATTUS				0.00
47	TOTAL DEBT SERVICE ALLOCATION				716,990.80
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				5,192,658.87

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION	TOTAL ALLOCATION	LOCAL CONTRIBUTION

	TOWN	
SABATTUS	ALLOCATION	
	5,192,658.87	
TOTAL	5,192,658.87	

	2007 STATE	MILL	TOWN	TOWN				
SABATTUS	VALUATION X	EXPECTATION =	CONTRIBUTION	OR	ALLOCATION	1,085,561.10	100.00%	6.79M
	159,876,450	6.790	1,085,561.10		5,192,658.87			
TOTAL	159,876,450		1,085,561.10		5,192,658.87	1,085,561.10	100.00%	6.79M

E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION

49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	5,192,658.87	1,085,561.10	4,107,097.77
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	5,192,658.87	1,085,561.10	4,107,097.77
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			1,151.40
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			4,108,249.17
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 20.91%	STATE SHARE % = 79.09%	
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 20.88%	STATE SHARE % = 79.12%	
63 FYI: 100% E.P.S. TOTAL ALLOCATION	5,286,834.23		

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	282,604.86	289,062.40	0.00	0.00
August	282,604.86	289,062.40	0.00	0.00
September	282,604.86	289,062.40	0.00	0.00
October	282,604.86	289,062.40	0.00	0.00
November	282,604.86	284,028.46	586,305.19	586,305.19
December	282,604.86	284,028.46	0.00	0.00
Janurary	282,604.86	284,220.36	0.00	0.00
February	282,604.86	276,546.29	0.00	0.00
March	282,604.86	276,546.30	0.00	0.00
April	282,604.86	0.00	0.00	0.00
May	282,604.86	547,033.99	130,685.61	130,685.61
June	282,604.91	282,604.91	0.00	0.00
Total	3,391,258.37	3,391,258.37	716,990.80	716,990.80