

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

DRESDEN

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)	115	0	115	0	115
10 ATTENDING PUPILS (OCTOBER 2007)	113	0	113	0	113
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2007	114.0	0.0	114.0 (100%)	0.0 ( 0%)	114.0

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	6.7 (17:1)	0.0 (16:1)	0.0 (15:1)	=	6.7 /	8.5 =	=	.79 X	404,536 =	=	319,583	0
B. GUIDANCE	0.3 (350:1)	0.0 (350:1)	0.0 (250:1)	=	0.3 /	0.1 =	=	3.00 X	3,663 =	=	10,989	0
C. LIBRARIANS	0.1 (800:1)	0.0 (800:1)	0.0 (800:1)	=	0.1 /	0.0 =	=	.10 X	0 =	=	2,978	0
D. HEALTH	0.1 (800:1)	0.0 (800:1)	0.0 (800:1)	=	0.1 /	0.7 =	=	.14 X	29,621 =	=	4,147	0
E. EDUCATION TECHS	1.1 (100:1)	0.0 (100:1)	0.0 (250:1)	=	1.1 /	1.0 =	=	1.10 X	15,558 =	=	17,114	0
F. LIBRARY TECHS	0.2 (500:1)	0.0 (500:1)	0.0 (500:1)	=	0.2 /	0.2 =	=	1.00 X	2,759 =	=	2,759	0
G. CLERICAL	0.6 (200:1)	0.0 (200:1)	0.0 (200:1)	=	0.6 /	1.0 =	=	.60 X	27,555 =	=	16,533	0
H. SCHOOL ADMIN.	0.4 (305:1)	0.0 (305:1)	0.0 (315:1)	=	0.4 /	0.7 =	=	.57 X	44,924 =	=	25,607	0

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	34	34	3,876	0
B. Supplies and Equipment	320	442	36,480	0
C. Professional Development	54	54	6,156	0
D. Instructional Leadership Support	22	22	2,508	0
E. Co- and Extra-Curricular Student	31	105	3,534	0
F. System Administration/Support	204	204	23,256	0
G. Operations & Maintenance	935	1,111	106,590	0

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	64,162	0
B. Education & Library Technicians	36.00%	7,154	0
C. Clerical	29.00%	4,795	0
D. School Administrators	14.00%	3,585	0

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.02)	9,665	0
16 Adjustment for Title I Revenues	-24,152	0

17 TOTALS	647,318	0
18 E.P.S. RATES	5,678	6,098

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## A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2005	177.0	81.0	258.0		
	OCTOBER 2005	174.0	93.0	267.0		
	APRIL 2006	176.0	93.0	269.0		
	OCTOBER 2006	169.0	98.0	267.0		
	APRIL 2007	173.0	96.0	269.0		
	OCTOBER 2007	152.0	96.0	248.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	162.5 +	7.66	X	5,678.00	= 966,168.48
	9-12 PUPILS	96.0 +	0.00	X	6,098.00	= 585,408.00
	ADULT EDUC. COURSES AT .1	0.0		X	6,098.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,678.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	6,098.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .3224	52.4	X .15	X	5,678.00	= 44,629.08
	9-12 DISADVANTAGED @ .3224	31.0	X .15	X	6,098.00	= 28,355.70
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	5,678.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	6,098.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	162.5		X	40.00	= 6,500.00
	9-12 STUDENT ASSESSMENT	96.0		X	40.00	= 3,840.00
	K-8 TECHNOLOGY RESOURCES	162.5		X	90.00	= 14,625.00
	9-12 TECHNOLOGY RESOURCES	96.0		X	273.00	= 26,208.00
	K-2 PUPILS	55.5	X .10	X	5,678.00	= 31,512.90
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					1,707,247.16
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					1,656,029.74
30	ADJUSTED TOTAL OPERATING ALLOCATION					1,656,029.74

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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					498,210.28
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2006-07	0.00	X	102.90%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					162,062.95
36	TRANSPORTATION (BUS PURCHASES) FOR 2007-08					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					660,273.23
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					2,316,302.97

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 - DRESDEN				0.00
43A	APPROVED LEASE PURCHASES FOR 2007-08 - DRESDEN				0.00
44	INSURED VALUE FACTOR FOR 2006-07 - DRESDEN				4.30
47	TOTAL DEBT SERVICE ALLOCATION				4.30
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				2,316,307.27

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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
DRESDEN	258.5 100.00%		2,316,307.27		0.00		2,316,307.27
TOTAL	258.5						2,316,307.27

		2007 STATE VALUATION X	MILL EXPECTATION =	TOWN CONTRIBUTION	OR	TOWN ALLOCATION		
DRESDEN		129,050,000	6.790	876,249.50		2,316,307.27	876,249.50	100.00% 6.79M
TOTAL		129,050,000		876,249.50		2,316,307.27	876,249.50	100.00% 6.79M

E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
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49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	2,316,307.27	876,249.50	1,440,057.77
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	2,316,307.27	876,249.50	1,440,057.77
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 ADJUSTED STATE CONTRIBUTION			1,440,057.77
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61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 37.83%	STATE SHARE % = 62.17%	
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 37.83%	STATE SHARE % = 62.17%	

63 FYI: 100% E.P.S. TOTAL ALLOCATION			2,367,524.69
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## SCHEDULED PAYMENTS &amp; YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	120,004.81	122,585.81	0.00	0.00
August	120,004.81	122,585.81	0.00	0.00
September	120,004.81	122,585.81	0.00	0.00
October	120,004.81	122,585.81	0.00	0.00
November	120,004.81	122,585.81	0.00	0.00
December	120,004.81	122,585.81	0.00	0.00
Janurary	120,004.81	122,585.81	0.00	0.00
February	120,004.81	116,391.42	0.00	0.00
March	120,004.81	116,391.42	0.00	0.00
April	120,004.81	116,391.42	0.00	0.00
May	120,004.81	116,391.42	0.00	0.00
June	120,004.86	116,391.42	0.00	0.00
Total	1,440,057.77	1,440,057.77	0.00	0.00