

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

JAY 2009-10 214 - 239

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2008)	344	182	526	250	776
10 ATTENDING PUPILS (OCTOBER 2008)	358	170	528	253	781
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2008	351.0	176.0	527.0 (68%)	251.5 (32%)	778.5

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	20.6 (17:1)	11.0 (16:1)	16.8 (15:1)	=	48.4 /	68.7 =		.70 X	3394,498 =		1615,781	760,368
B. GUIDANCE	1.0 (350:1)	0.5 (350:1)	1.0 (250:1)	=	2.5 /	3.7 =		.68 X	162,985 =		75,364	35,466
C. LIBRARIANS	0.4 (800:1)	0.2 (800:1)	0.3 (800:1)	=	0.9 /	1.0 =		.90 X	47,495 =		29,067	13,679
D. HEALTH	0.4 (800:1)	0.2 (800:1)	0.3 (800:1)	=	0.9 /	1.0 =		.90 X	43,543 =		26,649	12,540
E. EDUCATION TECHS	3.5 (100:1)	1.8 (100:1)	1.0 (250:1)	=	6.3 /	6.5 =		.97 X	112,217 =		74,018	34,832
F. LIBRARY TECHS	0.7 (500:1)	0.4 (500:1)	0.5 (500:1)	=	1.6 /	1.9 =		.84 X	35,009 =		19,997	9,411
G. CLERICAL	1.8 (200:1)	0.9 (200:1)	1.3 (200:1)	=	4.0 /	6.0 =		.67 X	175,652 =		80,027	37,660
H. SCHOOL ADMIN.	1.2 (305:1)	0.6 (305:1)	0.8 (315:1)	=	2.6 /	3.0 =		.87 X	223,627 =		132,297	62,258

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	35	35	18,445	8,803
B. Supplies and Equipment	329	455	173,383	114,433
C. Professional Development	56	56	29,512	14,084
D. Instructional Leadership Support	23	23	12,121	5,785
E. Co- and Extra-Curricular Student	32	108	16,864	27,162
F. System Administration/Support	210	210	110,670	52,815
G. Operations & Maintenance	962	1,143	506,974	287,465

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	331,904	156,190
B. Education & Library Technicians	36.00%	33,845	15,927
C. Clerical	29.00%	23,208	10,921
D. School Administrators	14.00%	18,522	8,716

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.96)	-99,164	-46,670
16 Adjustment for Title I Revenues	-134,078	-63,095

17 TOTALS	3095,404	1558,748
18 E.P.S. RATES	5,874	6,198

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2006	523.0	273.0	796.0		
	OCTOBER 2006	560.0	277.0	837.0		
	APRIL 2007	560.0	270.0	830.0		
	OCTOBER 2007	514.0	264.0	778.0		
	APRIL 2008	525.0	245.0	770.0		
	OCTOBER 2008	525.0	252.0	777.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	525.0 +	9.50	X	5,874.00	= 3,139,653.00
	9-12 PUPILS	248.5 +	15.00	X	6,198.00	= 1,633,173.00
	ADULT EDUC. COURSES AT .1	0.0		X	6,198.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.750		X	5,874.00	= 4,405.50
	9-12 EQUIV. INSTR. PUPILS	0.875		X	6,198.00	= 5,423.25
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .5067	266.0	X .15	X	5,874.00	= 234,372.60
	9-12 DISADVANTAGED @ .5067	125.9	X .15	X	6,198.00	= 117,049.23
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	5,874.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	1.0	X .700	X	6,198.00	= 4,338.60
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	525.0		X	41.00	= 21,525.00
	9-12 STUDENT ASSESSMENT	248.5		X	41.00	= 10,188.50
	K-8 TECHNOLOGY RESOURCES	525.0		X	93.00	= 48,825.00
	9-12 TECHNOLOGY RESOURCES	248.5		X	281.00	= 69,828.50
	K-2 PUPILS	188.0	X .10	X	5,874.00	= 110,431.20
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					5,399,213.38
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					5,237,236.97
30	ADJUSTED TOTAL OPERATING ALLOCATION					5,237,236.97

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2007-08	40,252.00	X	102.90%	=	41,419.31
32	SPECIAL EDUCATION - EPS ALLOCATION					918,502.33
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2007-08	0.00	X	102.90%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					378,170.07
36	TRANSPORTATION (BUS PURCHASES) FOR 2008-09					44,854.43
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,382,946.14
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					6,620,183.11

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	JAY				
	11/01/09	MIDDLE SCHOOL ADDN	420,000.00	92,226.37	512,226.37
	05/01/10	MIDDLE SCHOOL ADDN	0.00	95,776.80	95,776.80
42	TOTAL PRINCIPAL & INTEREST		420,000.00	188,003.17	608,003.17
43	APPROVED LEASES FOR 2008-09 - JAY				0.00
43A	APPROVED LEASE PURCHASES FOR 2008-09 - JAY				0.00
44	INSURED VALUE FACTOR FOR 2007-08 - JAY				0.00
47	TOTAL DEBT SERVICE ALLOCATION				608,003.17
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				7,228,186.28

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	TOTAL ALLOCATION	LOCAL CONTRIBUTION	
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	AVG. CAL. YEAR PUPILS	100.00%	OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION
JAY	773.5		7,228,186.28		0.00		7,228,186.28
TOTAL	773.5						7,228,186.28

	2008 STATE VALUATION	X	MILL EXPECTATION	=	TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
JAY	930,250,000		6.690		6,223,372.50		7,228,186.28	6,223,372.50	100.00%	6.69M
TOTAL	930,250,000				6,223,372.50		7,228,186.28	6,223,372.50	100.00%	6.69M

E. TOTALS AND ADJUSTMENTS

	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
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49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	7,228,186.28	6,223,372.50	1,004,813.78
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	7,228,186.28	6,223,372.50	1,004,813.78
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
59C LESS AMOUNT TO BE PAID BY FEDERAL ARRA TITLE XIV STABILIZATION FUNDS			334,890.00
60 ADJUSTED STATE CONTRIBUTION			669,923.78
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):		LOCAL SHARE % = 86.10%	STATE SHARE % = 13.90%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):		LOCAL SHARE % = 90.73%	STATE SHARE % = 9.27%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	7,390,162.69		

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	5,160.05	34,963.49	0.00	0.00
August	5,160.05	0.00	0.00	0.00
September	5,160.05	69,926.98	0.00	0.00
October	5,160.05	34,963.49	0.00	0.00
November	5,160.05	0.00	512,226.37	512,226.37
December	5,160.05	0.00	0.00	0.00
Janurary	5,160.05	-95,776.80	0.00	95,776.80
February	5,160.05	3,568.69	0.00	0.00
March	5,160.05	3,568.69	0.00	0.00
April	5,160.05	3,568.69	0.00	0.00
May	5,160.05	3,568.69	95,776.80	0.00
June	5,160.06	3,568.69	0.00	0.00
Total	61,920.61	61,920.61	608,003.17	608,003.17