

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

LITCHFIELD

2008-09

243 - 044

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2007)	252	152	404	0	404
10 ATTENDING PUPILS (OCTOBER 2007)	241	135	376	0	376
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2007	246.5	143.5	390.0 (100%)	0.0 (0%)	390.0

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	14.5 (17:1)	9.0 (16:1)	0.0 (15:1)	=	23.5 /	27.4 =	=	.86 X	1354,932 =	=	1165,242	0
B. GUIDANCE	0.7 (350:1)	0.4 (350:1)	0.0 (250:1)	=	1.1 /	1.9 =	=	.58 X	88,203 =	=	51,158	0
C. LIBRARIANS	0.3 (800:1)	0.2 (800:1)	0.0 (800:1)	=	0.5 /	0.9 =	=	.56 X	37,252 =	=	20,861	0
D. HEALTH	0.3 (800:1)	0.2 (800:1)	0.0 (800:1)	=	0.5 /	1.0 =	=	.50 X	41,866 =	=	20,933	0
E. EDUCATION TECHS	2.5 (100:1)	1.4 (100:1)	0.0 (250:1)	=	3.9 /	1.6 =	=	2.44 X	28,561 =	=	69,689	0
F. LIBRARY TECHS	0.5 (500:1)	0.3 (500:1)	0.0 (500:1)	=	0.8 /	1.0 =	=	.80 X	16,732 =	=	13,386	0
G. CLERICAL	1.2 (200:1)	0.7 (200:1)	0.0 (200:1)	=	1.9 /	3.8 =	=	.50 X	112,557 =	=	56,279	0
H. SCHOOL ADMIN.	0.8 (305:1)	0.5 (305:1)	0.0 (315:1)	=	1.3 /	2.0 =	=	.65 X	126,895 =	=	82,482	0

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	34	34	13,260	0
B. Supplies and Equipment	320	442	124,800	0
C. Professional Development	54	54	21,060	0
D. Instructional Leadership Support	22	22	8,580	0
E. Co- and Extra-Curricular Student	31	105	12,090	0
F. System Administration/Support	204	204	79,560	0
G. Operations & Maintenance	935	1,111	364,650	0

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	239,057	0
B. Education & Library Technicians	36.00%	29,907	0
C. Clerical	29.00%	16,321	0
D. School Administrators	14.00%	11,547	0

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.95)	-89,506	0
16 Adjustment for Title I Revenues	-79,767	0

17 TOTALS	2231,588	0
18 E.P.S. RATES	5,722	0

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2005	412.0	0.0	412.0		
	OCTOBER 2005	401.0	0.0	401.0		
	APRIL 2006	414.0	0.0	414.0		
	OCTOBER 2006	384.0	0.0	384.0		
	APRIL 2007	396.0	0.0	396.0		
	OCTOBER 2007	363.0	0.0	363.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	379.5 +	15.50	X	5,722.00	= 2,260,190.00
	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	5,722.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	5,722.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .4215	160.0	X .15	X	5,722.00	= 137,328.00
	9-12 DISADVANTAGED @ .4215	0.0	X .15	X	0.00	= 0.00
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	5,722.00	= 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	379.5		X	40.00	= 15,180.00
	9-12 STUDENT ASSESSMENT	0.0		X	40.00	= 0.00
	K-8 TECHNOLOGY RESOURCES	379.5		X	90.00	= 34,155.00
	9-12 TECHNOLOGY RESOURCES	0.0		X	273.00	= 0.00
	K-2 PUPILS	117.5	X .10	X	5,722.00	= 67,233.50
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					2,514,086.50
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					2,438,663.90
30	ADJUSTED TOTAL OPERATING ALLOCATION					2,438,663.90

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2006-07	47,313.97	X	102.90%	=	48,686.08
32	SPECIAL EDUCATION - EPS ALLOCATION					408,100.40
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2006-07	0.00	X	102.90%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					277,271.52
36	TRANSPORTATION (BUS PURCHASES) FOR 2007-08					65,390.30
39	TOTAL OTHER SUBSIDIZABLE COSTS					799,448.30
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					3,238,112.20

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	LITCHFIELD				
	11/01/08	LITCHFIELD MIDDLE SCHOOL	295,465.57	72,841.31	368,306.88
	05/01/09	LITCHFIELD MIDDLE SCHOOL	0.00	67,239.10	67,239.10
42	TOTAL PRINCIPAL & INTEREST		295,465.57	140,080.41	435,545.98
43	APPROVED LEASES FOR 2007-08 - LITCHFIELD				0.00
43A	APPROVED LEASE PURCHASES FOR 2007-08 - LITCHFIELD				0.00
44	INSURED VALUE FACTOR FOR 2006-07 - LITCHFIELD				0.00
47	TOTAL DEBT SERVICE ALLOCATION				435,545.98
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				3,673,658.18

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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
LITCHFIELD	379.5 100.00%		3,673,658.18		0.00		3,673,658.18
TOTAL	379.5						3,673,658.18

		2007 STATE VALUATION X	MILL EXPECTATION =	TOWN CONTRIBUTION	OR	TOWN ALLOCATION		
LITCHFIELD		174,213,160	6.790	1,182,907.36		3,673,658.18	1,182,907.36	100.00% 6.79M
TOTAL		174,213,160		1,182,907.36		3,673,658.18	1,182,907.36	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	3,673,658.18	1,182,907.36	2,490,750.82
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	3,673,658.18	1,182,907.36	2,490,750.82
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			182.00
59B REGIONALIZATION AND EFFICIENCY ASSISTANCE			0.00

60 ADJUSTED STATE CONTRIBUTION			2,490,932.82
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61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 32.20%	STATE SHARE % = 67.80%	
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 32.19%	STATE SHARE % = 67.81%	
63 FYI: 100% E.P.S. TOTAL ALLOCATION	3,749,080.78		

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	171,282.23	174,751.33	0.00	0.00
August	171,282.23	174,751.33	0.00	0.00
September	171,282.23	174,751.33	0.00	0.00
October	171,282.23	174,751.33	0.00	0.00
November	171,282.23	174,751.33	368,306.88	368,306.88
December	171,282.23	174,751.33	0.00	0.00
Janurary	171,282.23	174,857.52	0.00	0.00
February	171,282.23	166,404.26	0.00	0.00
March	171,282.23	166,404.27	0.00	0.00
April	171,282.23	0.00	0.00	0.00
May	171,282.23	327,930.50	67,239.10	67,239.10
June	171,282.31	171,282.31	0.00	0.00
Total	2,055,386.84	2,055,386.84	435,545.98	435,545.98