

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

WILLIMANTIC

2008-09

476 - 060

1. COMPUTATION OF E.P.S. RATES

| | | K-5 | 6-8 | K-8 | 9-12 | TOTAL |
|----|--|-----|-----|-----------|-----------|-------|
| 9 | ATTENDING PUPILS (APRIL 2007) | 0 | 0 | 0 | 0 | 0 |
| 10 | ATTENDING PUPILS (OCTOBER 2007) | 0 | 0 | 0 | 0 | 0 |
| 11 | AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2007 | 0.0 | 0.0 | 0.0 (0%) | 0.0 (0%) | 0.0 |

| | Position | K-5 | 6-8 | 9-12 | = | E.P.S. FTE | Actual FTE | = | Ratio X | EPS Tot Salary | = | Elementary Salary | Secondary Salary |
|----|-----------------|-------------|-------------|-------------|---|------------|------------|---|---------|----------------|---|-------------------|------------------|
| A. | TEACHERS | 0.0 (17:1) | 0.0 (16:1) | 0.0 (15:1) | = | 0.0 / | 0.0 = | = | .00 X | 0 = | = | 0 | 0 |
| B. | GUIDANCE | 0.0 (350:1) | 0.0 (350:1) | 0.0 (250:1) | = | 0.0 / | 0.0 = | = | .00 X | 0 = | = | 0 | 0 |
| C. | LIBRARIANS | 0.0 (800:1) | 0.0 (800:1) | 0.0 (800:1) | = | 0.0 / | 0.0 = | = | .00 X | 0 = | = | 0 | 0 |
| D. | HEALTH | 0.0 (800:1) | 0.0 (800:1) | 0.0 (800:1) | = | 0.0 / | 0.0 = | = | .00 X | 0 = | = | 0 | 0 |
| E. | EDUCATION TECHS | 0.0 (100:1) | 0.0 (100:1) | 0.0 (250:1) | = | 0.0 / | 0.0 = | = | .00 X | 0 = | = | 0 | 0 |
| F. | LIBRARY TECHS | 0.0 (500:1) | 0.0 (500:1) | 0.0 (500:1) | = | 0.0 / | 0.0 = | = | .00 X | 0 = | = | 0 | 0 |
| G. | CLERICAL | 0.0 (200:1) | 0.0 (200:1) | 0.0 (200:1) | = | 0.0 / | 0.0 = | = | .00 X | 0 = | = | 0 | 0 |
| H. | SCHOOL ADMIN. | 0.0 (305:1) | 0.0 (305:1) | 0.0 (315:1) | = | 0.0 / | 0.0 = | = | .00 X | 0 = | = | 0 | 0 |

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

| | Salary Benefits | Percentage | | Elementary | Secondary |
|----|---|------------|--|------------|-----------|
| A. | Teachers, Guidance, Librarians & Health | 19.00% | | 0 | 0 |
| B. | Education & Library Technicians | 36.00% | | 0 | 0 |
| C. | Clerical | 29.00% | | 0 | 0 |
| D. | School Administrators | 14.00% | | 0 | 0 |

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

| | | | | | |
|----|--------------|--|--|-------|-------|
| 17 | TOTALS | | | 0 | 0 |
| 18 | E.P.S. RATES | | | 5,313 | 5,831 |

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A. OPERATING COST ALLOCATIONS

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| | | | | | | |
|----|---|-------------|-------------|-------|-----------|-------------|
| 19 | SUBSIDIZABLE PUPILS | K-8 | 9-12 | TOTAL | | |
| | APRIL 2005 | 6.0 | 10.0 | 16.0 | | |
| | OCTOBER 2005 | 5.0 | 10.0 | 15.0 | | |
| | APRIL 2006 | 7.0 | 10.0 | 17.0 | | |
| | OCTOBER 2006 | 5.0 | 7.0 | 12.0 | | |
| | APRIL 2007 | 8.0 | 7.0 | 15.0 | | |
| | OCTOBER 2007 | 8.0 | 5.0 | 13.0 | | |
| 21 | BASIC COUNTS | AVG. CAL. | DECLINING | X | SAU | |
| | | YEAR PUPILS | ENROLL. ADJ | X | EPS RATES | |
| | K-8 PUPILS | 8.0 + | 0.00 | X | 5,313.00 | = 42,504.00 |
| | 9-12 PUPILS | 6.0 + | 0.00 | X | 5,831.00 | = 34,986.00 |
| | ADULT EDUC. COURSES AT .1 | 0.0 | | X | 5,831.00 | = 0.00 |
| | K-8 EQUIV. INSTR. PUPILS | 0.000 | | X | 5,313.00 | = 0.00 |
| | 9-12 EQUIV. INSTR. PUPILS | 0.000 | | X | 5,831.00 | = 0.00 |
| | WEIGHTED COUNTS | PUPILS | WEIGHTS | X | | |
| | K-8 DISADVANTAGED @1.0000 | 8.0 | X .15 | X | 5,313.00 | = 6,375.60 |
| | 9-12 DISADVANTAGED @1.0000 | 6.0 | X .15 | X | 5,831.00 | = 5,247.90 |
| | K-8 LIMITED ENGLISH PROF. | 0.0 | X .700 | X | 5,313.00 | = 0.00 |
| | 9-12 LIMITED ENGLISH PROF. | 0.0 | X .700 | X | 5,831.00 | = 0.00 |
| | TARGETED FUNDS | PUPILS | WEIGHTS | X | | |
| | K-8 STUDENT ASSESSMENT | 8.0 | | X | 40.00 | = 320.00 |
| | 9-12 STUDENT ASSESSMENT | 6.0 | | X | 40.00 | = 240.00 |
| | K-8 TECHNOLOGY RESOURCES | 8.0 | | X | 90.00 | = 720.00 |
| | 9-12 TECHNOLOGY RESOURCES | 6.0 | | X | 273.00 | = 1,638.00 |
| | K-2 PUPILS | 5.0 | X .10 | X | 5,313.00 | = 2,656.50 |
| | ISOLATED SMALL SCHOOL ADJUSTMENT | | | | | |
| | K-8 SMALL SCHOOL ADJUSTMENT | | | | | = 0.00 |
| | 9-12 SMALL SCHOOL ADJUSTMENT | | | | | = 0.00 |
| | OPERATING ALLOCATION | | | | | 94,688.00 |
| | OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 % | | | | | 91,847.36 |
| 30 | ADJUSTED TOTAL OPERATING ALLOCATION | | | | | 91,847.36 |

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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 | | | | | 24,251.64 |
| 34 | VOCATIONAL EDUCATION EXPENDITURES FOR 2006-07 | 0.00 | X | 102.90% | = | 0.00 |
| 35 | TRANSPORTATION - EPS ALLOCATION | | | | | 19,741.54 |
| 36 | TRANSPORTATION (BUS PURCHASES) FOR 2007-08 | | | | | 0.00 |
| 39 | TOTAL OTHER SUBSIDIZABLE COSTS | | | | | 43,993.18 |
| 40 | TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39) | | | | | 135,840.54 |

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 - WILLIMANTIC | | | | 0.00 |
| 43A | APPROVED LEASE PURCHASES FOR 2007-08 - WILLIMANTIC | | | | 0.00 |
| 44 | INSURED VALUE FACTOR FOR 2006-07 - WILLIMANTIC | | | | 344.03 |
| 47 | TOTAL DEBT SERVICE ALLOCATION | | | | 344.03 |
| 48 | TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47) | | | | 136,184.57 |

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| D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION | TOTAL ALLOCATION | LOCAL CONTRIBUTION |
|--|---------------------|-----------------------|
| WILLIMANTIC | | |
| AVG. CAL. YEAR PUPILS | | |
| 14.0 100.00% | | |
| OPERATING ALLOCATION | | |
| 136,184.57 | | |
| + DEBT ALLOCATION | | |
| 0.00 | | |
| = TOWN ALLOCATION | | |
| 136,184.57 | | |
| TOTAL | | |
| 14.0 | | |
| | 136,184.57 | |

| WILLIMANTIC | 2007 STATE VALUATION X | MILL EXPECTATION = | TOWN CONTRIBUTION | OR | TOWN ALLOCATION | LOCAL CONTRIBUTION | STATE CONTRIBUTION |
|-------------|---------------------------|-----------------------|----------------------|----|--------------------|-----------------------|-----------------------|
| | 47,600,000 | 6.790 | 323,204.00 | | 136,184.57 | 136,184.57 | 100.00% |
| | | | | | | 2.86M | |
| TOTAL | 47,600,000 | | 323,204.00 | | 136,184.57 | 136,184.57 | 100.00% |
| | | | | | | 2.86M | |

| E. TOTALS AND ADJUSTMENTS | TOTAL ALLOCATION | LOCAL CONTRIBUTION | STATE CONTRIBUTION |
|---|---------------------|-------------------------|-----------------------|
| 49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS | 136,184.57 | 136,184.57 | 0.00 |
| 49B ADJUSTMENT FOR 45% OF SPECIAL EDUCATION COSTS | | 10,913.24- | 10,913.24 |
| 50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS | 136,184.57 | 125,271.33 | 10,913.24 |
| 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 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 | | | 10,913.24 |
| 61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): | | LOCAL SHARE % = 100.00% | STATE SHARE % = 0.00% |
| 62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): | | LOCAL SHARE % = 91.99% | STATE SHARE % = 8.01% |
| 63 FYI: 100% E.P.S. TOTAL ALLOCATION | 139,025.21 | | |

| F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN | TOTAL ALLOCATION | LOCAL CONTRIBUTION | PERCENT | MILLS |
|---|---------------------|-----------------------|---------|-------|
| ***** WARRANT ARTICLE ***** | | | | |
| | | | | |

WILLIMANTIC

136,184.57

125,271.33 100.00%

2.63

TOTAL

136,184.57

125,271.33 100.00%

2.63

S T A T E O F M A I N E
D E P A R T M E N T O F E D U C A T I O N
A U G U S T A 04333

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

| MONTH | SUBSIDY | PAID TO DATE | DEBT SERVICE | PAID TO DATE |
|-----------|-----------|--------------|--------------|--------------|
| July | 909.43 | 1,010.48 | 0.00 | 0.00 |
| August | 909.43 | 1,010.48 | 0.00 | 0.00 |
| September | 909.43 | 1,010.48 | 0.00 | 0.00 |
| October | 909.43 | 1,010.48 | 0.00 | 0.00 |
| November | 909.43 | 1,010.48 | 0.00 | 0.00 |
| December | 909.43 | 0.00 | 0.00 | 0.00 |
| Janurary | 909.43 | 0.00 | 0.00 | 0.00 |
| February | 909.43 | 0.00 | 0.00 | 0.00 |
| March | 909.43 | 0.00 | 0.00 | 0.00 |
| April | 909.43 | 0.00 | 0.00 | 0.00 |
| May | 909.43 | 0.00 | 0.00 | 0.00 |
| June | 909.51 | 5,860.84 | 0.00 | 0.00 |
| Total | 10,913.24 | 10,913.24 | 0.00 | 0.00 |