

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

CHELSEA

2008-09

090 - 132

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2007)	165	92	257	0	257
10 ATTENDING PUPILS (OCTOBER 2007)	162	78	240	0	240
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2007	163.5	85.0	248.5 (100%)	0.0 (0%)	248.5

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	9.6 (17:1)	5.3 (16:1)	0.0 (15:1)	=	14.9 /	20.0 =	=	.75 X	887,085 =	=	665,314	0
B. GUIDANCE	0.5 (350:1)	0.2 (350:1)	0.0 (250:1)	=	0.7 /	1.0 =	=	.70 X	57,174 =	=	40,022	0
C. LIBRARIANS	0.2 (800:1)	0.1 (800:1)	0.0 (800:1)	=	0.3 /	0.0 =	=	.30 X	0 =	=	8,933	0
D. HEALTH	0.2 (800:1)	0.1 (800:1)	0.0 (800:1)	=	0.3 /	0.5 =	=	.60 X	23,859 =	=	14,315	0
E. EDUCATION TECHS	1.6 (100:1)	0.9 (100:1)	0.0 (250:1)	=	2.5 /	1.0 =	=	2.50 X	18,346 =	=	45,865	0
F. LIBRARY TECHS	0.3 (500:1)	0.2 (500:1)	0.0 (500:1)	=	0.5 /	2.0 =	=	.25 X	38,894 =	=	9,724	0
G. CLERICAL	0.8 (200:1)	0.4 (200:1)	0.0 (200:1)	=	1.2 /	2.5 =	=	.48 X	68,188 =	=	32,730	0
H. SCHOOL ADMIN.	0.5 (305:1)	0.3 (305:1)	0.0 (315:1)	=	0.8 /	1.0 =	=	.80 X	70,011 =	=	56,009	0

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	34	34	8,449	0
B. Supplies and Equipment	320	442	79,520	0
C. Professional Development	54	54	13,419	0
D. Instructional Leadership Support	22	22	5,467	0
E. Co- and Extra-Curricular Student	31	105	7,704	0
F. System Administration/Support	204	204	50,694	0
G. Operations & Maintenance	935	1,111	232,348	0

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	138,431	0
B. Education & Library Technicians	36.00%	20,012	0
C. Clerical	29.00%	9,492	0
D. School Administrators	14.00%	7,841	0

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.95)	-52,856	0
16 Adjustment for Title I Revenues	-55,727	0

17 TOTALS	1337,704	0
18 E.P.S. RATES	5,383	6,052

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A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2005	272.0	148.0	420.0		
	OCTOBER 2005	255.0	152.0	407.0		
	APRIL 2006	257.0	157.0	414.0		
	OCTOBER 2006	249.0	158.0	407.0		
	APRIL 2007	262.0	155.0	417.0		
	OCTOBER 2007	241.0	151.0	392.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	251.5 +	4.50	X	5,383.00	= 1,378,048.00
	9-12 PUPILS	153.0 +	0.00	X	6,052.00	= 925,956.00
	ADULT EDUC. COURSES AT .1	0.9		X	6,052.00	= 5,446.80
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,383.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	6,052.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .3900	98.1	X .15	X	5,383.00	= 79,210.85
	9-12 DISADVANTAGED @ .3900	59.7	X .15	X	6,052.00	= 54,195.66
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	5,383.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	6,052.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	251.5		X	40.00	= 10,060.00
	9-12 STUDENT ASSESSMENT	153.0		X	40.00	= 6,120.00
	K-8 TECHNOLOGY RESOURCES	251.5		X	90.00	= 22,635.00
	9-12 TECHNOLOGY RESOURCES	153.0		X	273.00	= 41,769.00
	K-2 PUPILS	75.0	X .10	X	5,383.00	= 40,372.50
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					2,563,813.81
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					2,486,899.39
30	ADJUSTED TOTAL OPERATING ALLOCATION					2,486,899.39

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2006-07	25,447.32	X	102.90%	=	26,185.29
32	SPECIAL EDUCATION - EPS ALLOCATION					764,296.70
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2006-07	31,837.90	X	102.90%	=	32,761.20
35	TRANSPORTATION - EPS ALLOCATION					267,540.34
36	TRANSPORTATION (BUS PURCHASES) FOR 2007-08					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,090,783.53
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					3,577,682.92

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 - CHELSEA				3,381.92
43A	APPROVED LEASE PURCHASES FOR 2007-08 - CHELSEA				0.00
44	INSURED VALUE FACTOR FOR 2006-07 - CHELSEA				2,285.33
47	TOTAL DEBT SERVICE ALLOCATION				5,667.25
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				3,583,350.17

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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
CHELSEA	404.5 100.00%		3,583,350.17		0.00		3,583,350.17
TOTAL	404.5						3,583,350.17

		2007 STATE VALUATION X	MILL EXPECTATION =	TOWN CONTRIBUTION	OR	TOWN ALLOCATION		
CHELSEA		121,400,000	6.790	824,306.00		3,583,350.17	824,306.00	100.00% 6.79M
TOTAL		121,400,000		824,306.00		3,583,350.17	824,306.00	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	3,583,350.17	824,306.00	2,759,044.17
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	3,583,350.17	824,306.00	2,759,044.17
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			2,759,044.17
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61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 23.00%	STATE SHARE % = 77.00%	
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 23.00%	STATE SHARE % = 77.00%	

63 FYI: 100% E.P.S. TOTAL ALLOCATION			3,660,264.59
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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	229,920.34	232,348.34	0.00	0.00
August	229,920.34	232,348.34	0.00	0.00
September	229,920.34	0.00	0.00	0.00
October	229,920.34	464,696.68	0.00	0.00
November	229,920.34	232,348.35	0.00	0.00
December	229,920.34	232,348.35	0.00	0.00
Janurary	229,920.34	232,348.35	0.00	0.00
February	229,920.34	226,521.15	0.00	0.00
March	229,920.34	226,521.15	0.00	0.00
April	229,920.34	226,521.15	0.00	0.00
May	229,920.34	226,521.15	0.00	0.00
June	229,920.43	226,521.16	0.00	0.00
Total	2,759,044.17	2,759,044.17	0.00	0.00