

**TOWN OF POMFRET  
BOARD OF FINANCE  
SPECIAL MEETING MINUTES  
TUESDAY, OCTOBER 8, 2013 AT 6:30 PM  
PCS LIBRARY**

In Attendance: Board of Finance Members Ken Kristal, Carolyn Gerrity, Margie Huoppi, Jorge Martinez. Also present: First Selectman Maureen Nicholson, BOE Chair Richard Schad, Pomfret School CFO Arthur Dias, and approximately 6 Pomfret School staff.

**I. Open Regular Meeting**

- a. Approve Minutes Meeting of September 9, 2013** – K. Kristal opened meeting at 6:34 PM. M. Huoppi moved to approve minutes. J. Martinez seconded. K. Kristal noted ‘has’ should be ‘was’ under General Discussion. Motion amended to correct and seconded. All in favor.
- b. Items to be added to Agenda** - None
- c. Citizen’s Participation** - None

**II. New Business**

- a. Pomfret School Presentation/Arthur Diaz** – Arthur Diaz presented some handouts that elaborated on the presentation done at the school in the spring. Information reviewed and discussed. C. Gerrity presented an analysis of costs and concerns that have come up for the Board. Information reviewed and discussed. Various ideas were brought up to improve upon the partnership between the Pomfret School and the Town.

**III. Current Business**

- a. Treasurer’s Report** - None
- b. Tax Collector’s Report** - None
- c. Assessor’s Report** None
- d. Board of Education Report** - None
- e. Board of Selectmen Report** – M. Nicholson reported that things are well underway with the new web page. Meetings took place all day last Thursday with various Boards and Departments and VTS is building content. There is capital money available for a replacement plow truck and that has gone out to bid recently. They highway department has been researching their needs for some time.
- f. Board of Finance – Member Reports & Discussion** – C. Gerrity had reviewed briefly. All looks to be on track.

**IV. Other Business** - None

**V. Correspondence** - None

**VI. Citizen’s Participation** - None

**VII. Adjournment** – M. Huoppi moved to adjourn. J. Martinez seconded. All in favor. Meeting adjourned at 7:50 PM.

## Pomfret School: Summary of Local Economic Impact

|                                                    | <u>Pomfret</u>     | <u>5 Other Towns</u> | <u>Total, NE Conn.</u> |
|----------------------------------------------------|--------------------|----------------------|------------------------|
| Total Employment (full- and part-time)             | 127                | 78                   | 205                    |
| Wages Paid                                         | \$5,686,289        | \$2,150,199          | \$7,836,488            |
| Benefits Provided                                  | <u>\$982,724</u>   | <u>\$464,162</u>     | <u>\$1,446,886</u>     |
| <i>Sub-total: Employment Impact</i>                | <i>\$6,669,013</i> | <i>\$2,614,361</i>   | <i>\$9,283,374</i>     |
| School Purchases from Local Businesses             | \$241,829          | \$1,233,181          | \$1,475,010            |
| Visitor and Student Purchases                      | <u>\$63,744</u>    | <u>\$95,168</u>      | <u>\$158,912</u>       |
| <i>Sub-total: Support for Local Businesses</i>     | <i>\$305,572</i>   | <i>\$1,328,350</i>   | <i>\$1,633,922</i>     |
| Local Students attending Pomfret School            | 23                 | 34                   | 57                     |
| Local Students receiving Financial Aid             | 20                 | 25                   | 45                     |
| Percent on Financial Aid                           | 87%                | 74%                  | 79%                    |
| Financial Aid to Local Students                    | <u>\$548,050</u>   | <u>\$511,800</u>     | <u>\$1,059,850</u>     |
| <i>Sub-total: Education Aid to Families</i>        | <i>\$548,050</i>   | <i>\$511,800</i>     | <i>\$1,059,850</i>     |
| Contribution to Pomfret Fire Department            | \$9,000            | \$0                  | \$9,000                |
| Contributions to Town of Pomfret                   | \$36,254           | \$0                  | \$36,254               |
| Taxes/Permits/Fees Paid to Town                    | \$24,710           | \$1,100              | \$25,810               |
| Town Electric Bills Paid by School                 | \$240              | \$0                  | \$240                  |
| Towns' Cost Avoidance at local high schools (est.) | \$276,000          | \$408,000            | \$684,000              |
| Free/Discounted Use of Facilities                  | <u>\$20,450</u>    | <u>\$19,550</u>      | <u>\$40,000</u>        |
| <i>Sub-total: Community Budget Support/Relief</i>  | <i>\$366,654</i>   | <i>\$428,650</i>     | <i>\$795,304</i>       |
| <i>Sub-total: Other Charitable Contributions</i>   | <i>\$374</i>       | <i>\$6,826</i>       | <i>\$7,199</i>         |
| <b>Total Spending/Support</b>                      | <b>\$7,889,663</b> | <b>\$4,889,986</b>   | <b>\$12,779,649</b>    |

Data are for the 2012-2013 fiscal year

"5 Other Towns" = Brooklyn, Killingly, Putnam, Thompson, Woodstock

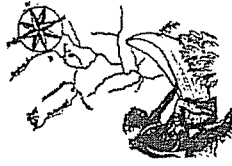
8-Oct-13

# Voluntary Contributions from Pomfret School, 2005-present

|                       | <u>2005-2006</u> | <u>2006-2007</u> | <u>2007-2008</u> | <u>2008-2009</u> | <u>2009-2010</u> | <u>2010-2011</u> | <u>2011-2012</u> | <u>2012-2013</u> | <u>2013-2014</u> |
|-----------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Town of Pomfret       | \$12,500         | \$15,000         | \$17,000         | \$18,000         | \$18,500         | \$20,000         | \$30,000         | \$32,000         | \$33,000         |
| Pomfret Fire District | \$5,000          | \$5,000          | \$5,500          | \$6,000          | \$6,500          | \$7,000          | \$9,000          | \$9,000          | \$9,000          |
| Other                 | \$17,500         | \$20,000         | \$22,500         | \$24,000         | \$25,000         | \$27,000         | \$39,000         | \$45,000         | \$42,000         |
|                       |                  |                  |                  |                  |                  |                  |                  | \$4,000 *        | TBD **           |

\* gift in honor of 300th anniversary, to be used for purchase of new town signs.

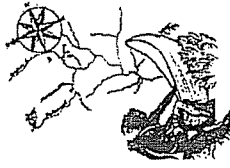
\*\* school's in-house graphics designer is designing new town seal at no charge.



# Pomfret Board of Finance

## Overview for Pomfret School

October 8, 2013



## FINANCIAL CONCERNS

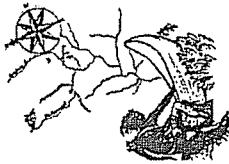
- Tax Burden on Residents
- Expenditure Trends
- Education Costs
- Revenue Trends



## TAX BURDEN ON RESIDENTS

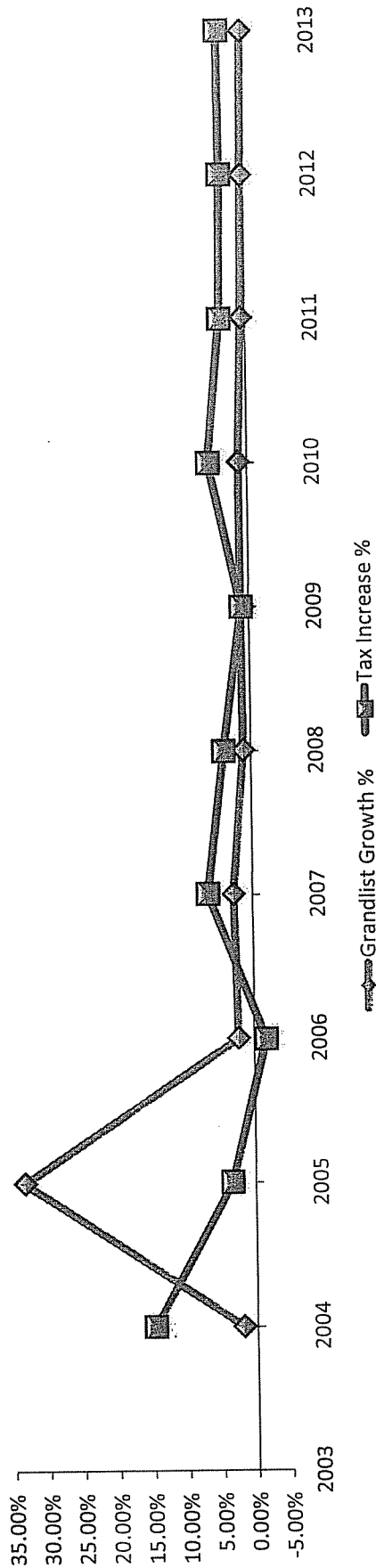
- How the amount to be raised by taxes is derived
  - ✓ Taxation = Expenses – Revenue
    - Expenses
      - + Board of Selectman Budget
      - + Board of Education Budget
    - Revenue
      - + Net Taxable Grandlist
        - » Taxable Real Estate Value
        - » Taxable Personal Property Value
        - » Taxable Motor Vehicle Value
        - » Elderly Homeowners/Circuit Breaker Abatement Reimbursement
        - » Minus Board of Assessment Appeals
      - + State Grants
      - + Town Hall and Local Commissions' Fees
      - + Fund Balance [surplus] Usage
- How real estate property tax bills are calculated (2013/14 rate)
  - ✓ (Household's Assessed Value x 70%) x Mill Rate  
 $(250,000 \times .70) \times (23.79 / 1000)$   
 $175,000 \times .02379 = \$4,163.25$
  - ✓ Pomfret School Tax Exempt Value  
 $(50,000,000 \times .70) \times (23.79 / 1000)$   
 $35,000,000 \times .02379 = \$832,650$
  - ✓ Rectory School Tax Exempt Value in 2010  
 $(15,000,000 \times .70) \times (23.79 / 1000)$   
 $10,500,000 \times .02379 = \$249,795$

|                                       | 2010 | 2013 |
|---------------------------------------|------|------|
| Number of Households on Payment Plans | 70+  | 200+ |
| Number of Residents Unemployed        | 205  | 170  |



# TAX BURDEN ON RESIDENTS

## Grandlist Growth : Taxation Inverse Relationship



### Current Year Taxes:

amount to be Raised by Current Year Taxes \*

|                        | 2003        | 2004         | 2005         | 2006           | 2007         | 2008         | 2009        | 2010         | 2011         | 2012         | 2013         |
|------------------------|-------------|--------------|--------------|----------------|--------------|--------------|-------------|--------------|--------------|--------------|--------------|
| Net Taxable Grand List | \$5,343,581 | \$6,262,418  | \$6,479,016  | \$6,368,336    | \$6,810,828  | \$7,093,629  | \$7,177,894 | \$7,613,792  | \$7,915,913  | \$8,208,578  | \$8,522,218  |
| Grandlist Growth in \$ |             | \$918,837.16 | \$216,598.00 | (\$110,680.00) | \$442,492.00 | \$282,801.00 | \$84,265.00 | \$435,898.00 | \$302,121.00 | \$292,665.00 | \$313,640.00 |
| Tax Increase %         |             | 14.67%       | 3.34%        | -1.74%         | 6.50%        | 3.99%        | 1.17%       | 5.73%        | 3.82%        | 3.57%        | 3.68%        |

### Grandlist Growth:

Net Taxable Grand List  
Grandlist Growth in \$  
Grandlist Growth %

|                        | 2003          | 2004          | 2005          | 2006          | 2007          | 2008          | 2009          | 2010          | 2011          | 2012          | 2013          |
|------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Net Taxable Grand List | \$211,710,810 | \$215,903,362 | \$323,601,460 | \$331,095,185 | \$340,565,184 | \$344,475,002 | \$348,654,675 | \$353,259,189 | \$355,587,872 | \$357,261,104 | \$358,222,498 |
| Grandlist Growth in \$ |               | \$4,192,552   | \$107,698,098 | \$7,493,725   | \$9,469,999   | \$3,909,818   | \$4,179,673   | \$4,604,514   | \$2,328,683   | \$1,673,232   | \$961,394     |
| Grandlist Growth %     |               | 1.94%         | 33.28%        | 2.26%         | 2.78%         | 1.14%         | 1.20%         | 1.30%         | 0.65%         | 0.47%         | 0.27%         |

Taxation / Net Grandlist Value = mill rate  
Mill Rate Increase

|                                            | 2003  | 2004  | 2005  | 2006  | 2007 | 2008  | 2009  | 2010  | 2011  | 2012  | 2013  |
|--------------------------------------------|-------|-------|-------|-------|------|-------|-------|-------|-------|-------|-------|
| Taxation / Net Grandlist Value = mill rate | 25.24 | 29.00 | 20.02 | 19.23 | 20   | 20.59 | 20.59 | 21.55 | 22.26 | 22.98 | 23.79 |
| Mill Rate Increase                         |       | 3.76  | -8.98 | -0.79 | 0.77 | 0.59  | 0     | 0.96  | 0.71  | 0.72  | 0.81  |

\* Note Taxation includes: Current Year Taxes, Prior Year Taxes, Supplemental Taxes, Misc, Tax Fees, Overpayments and Refunds

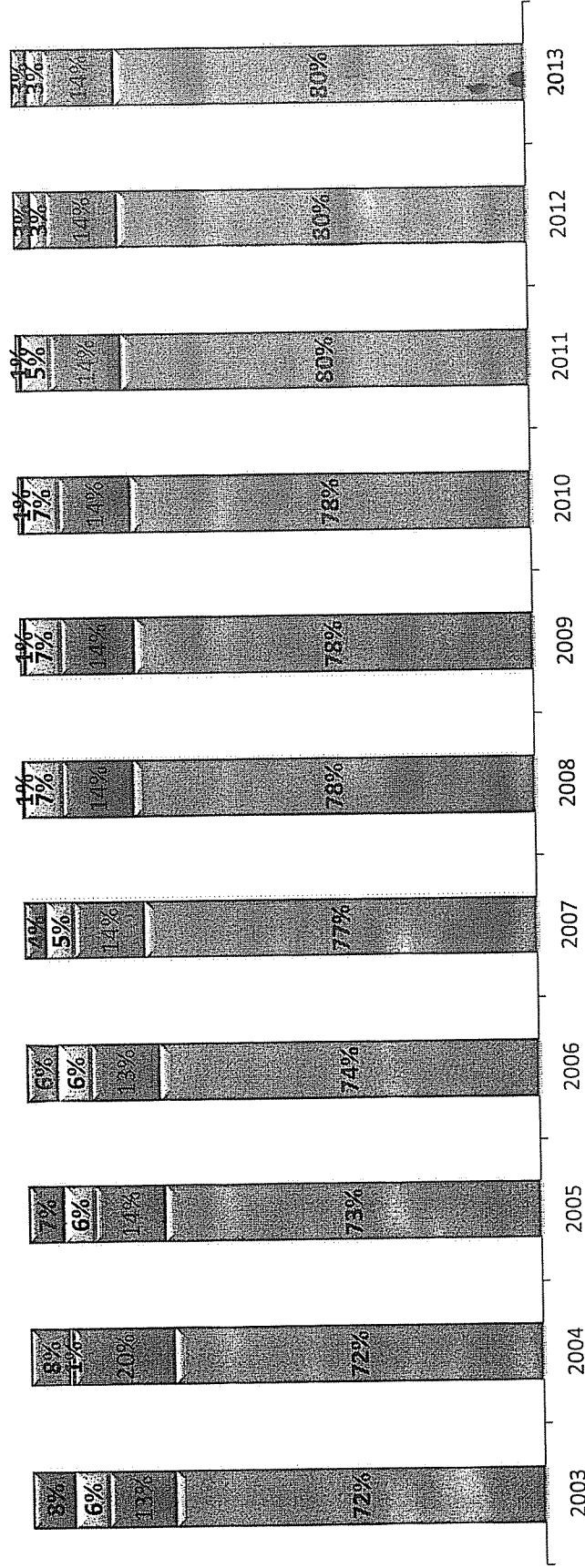


## EXPENDITURE TRENDS

- Expenditure Trends
  - ✓ Overall appropriation distribution

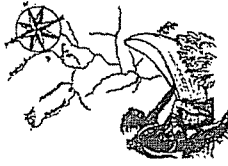


## EXPENDITURE TRENDS



|          | 2003        | 2004        | 2005        | 2006        | 2007        | 2008        | 2009        | 2010        | 2011        | 2012        | 2013        |
|----------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| School   | \$6,244,741 | \$6,479,316 | \$6,984,265 | \$7,368,735 | \$7,911,081 | \$8,301,448 | \$8,654,627 | \$8,654,627 | \$8,921,410 | \$9,158,080 | \$9,484,596 |
| Town     | \$1,148,511 | \$1,791,008 | \$1,313,996 | \$1,334,464 | \$1,427,490 | \$1,475,484 | \$1,602,500 | \$1,552,515 | \$1,552,913 | \$1,600,238 | \$1,657,408 |
| Capital* | \$551,560   | \$52,667    | \$557,266   | \$608,367   | \$537,500   | \$749,000   | \$726,100   | \$726,100   | \$605,496   | \$318,100   | \$335,100   |
| Debt     | \$727,785   | \$696,979   | \$667,346   | \$632,935   | \$443,753   | \$61,227    | \$136,971   | \$136,956   | \$134,971   | \$385,000   | \$365,000   |

\* Capital includes: Building Improvements, Misc Improvements, Town Hall Furniture and Equipment, Town Equipment, as well as Road Construction



## EDUCATION COSTS

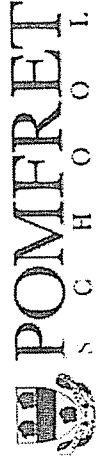
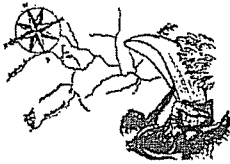
- ✓ Education Costs
  - Special education impact
  - Per pupil expenditures
    - Direct
    - Indirect



## EDUCATION COSTS

- Students with Disabilities Expenditures
  - ✓ State of CT Strategic School Profile statistics
  - ✓ 2006 first year special education expenditures split out in report

|                                                                                               | 2006        | 2007        | 2008        | 2009        | 2010        |
|-----------------------------------------------------------------------------------------------|-------------|-------------|-------------|-------------|-------------|
| Student with Disabilities Expenditures                                                        | \$1,845,466 | \$2,000,791 | \$2,248,171 | \$2,306,851 | \$2,555,975 |
| % of Education Budget                                                                         | 23.00%      | 23.30%      | 24.60%      | 24.20%      | 24.60%      |
| Change in \$                                                                                  |             | \$155,325   | \$247,380   | \$58,680    | \$249,124   |
| Change in %                                                                                   |             | 7.76%       | 11.00%      | 2.54%       | 9.75%       |
| Total Students with Disabilities                                                              | 93          | 80          | 78          | 79          | 84          |
| Students with Disabilities Outplaced                                                          |             | 9           | 10          | 11          | 11          |
| Students with Disabilities Average Per Pupil Cost [based on total students with disabilities] | \$19,844    | \$25,010    | \$28,823    | \$29,201    | \$30,428    |
| District Burdened Per Pupil Cost                                                              | \$10,542    | \$11,153    | \$11,913    | \$12,415    | \$13,735    |
| Cost Variance                                                                                 | 53%         | 45%         | 41%         | 43%         | 45%         |



# EDUCATION COSTS

2012

## Net Direct Cost of Pomfret Prep Students

### [Accounting for High School Students]

Direct Costs at PCS

Students Attending Pomfret Prep instead of WA Savings

| Direct Cost    | Total Student Enrollment @ PCS | Per Pupil Cost | Pomfret Prep Student Enrollment @ PCS | Direct Cost of Pomfret Prep Student Attendance |
|----------------|--------------------------------|----------------|---------------------------------------|------------------------------------------------|
| \$4,536,945.52 | 472                            | \$9,612.17     | 24                                    | \$229,738.80                                   |
| \$4,595,208.63 | 218                            | \$11,652.62    |                                       |                                                |
| -\$58,263.11   | -5                             |                |                                       |                                                |

Direct Costs at PCS

Instructional Staff and Services

Instructional Supplies and Equipment

Improvement of Instruction and Educational Media Services

Student Support Services

Transportation

|                |     |            |    |              |
|----------------|-----|------------|----|--------------|
| \$4,595,208.63 | 472 | \$9,735.61 | 24 | \$233,654.68 |
| \$3,650,114.57 |     |            |    |              |
| \$147,631.77   |     |            |    |              |
| \$7,590.00     |     |            |    |              |
| \$107,749.53   |     |            |    |              |
| \$682,122.76   |     |            |    |              |

Indirect Costs (Overhead, General and Administrative)

Administrative and Support Services

Plant Operation and Maintenance

Other

|                |     |            |  |  |
|----------------|-----|------------|--|--|
| \$1,134,218.90 | 472 | \$2,403.01 |  |  |
| \$696,005.07   |     |            |  |  |
| \$405,820.25   |     |            |  |  |
| \$32,393.58    |     |            |  |  |

Costs for Students Tuitioned Out (includes Special Ed)

Woodstock Academy (includes in-house Special Ed)

Other Local High Schools

Special Education

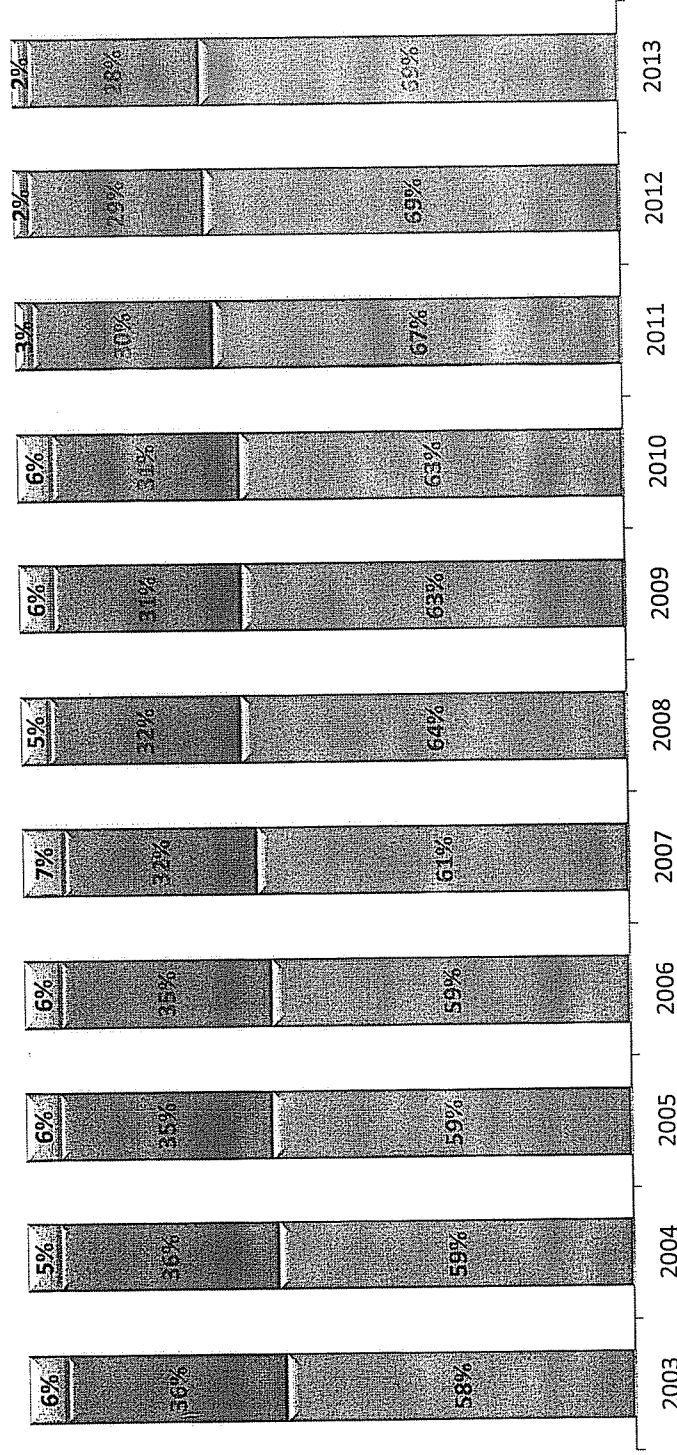
|                |     |              |    |              |
|----------------|-----|--------------|----|--------------|
| \$3,726,184.24 | 235 |              |    |              |
| \$2,540,271.42 | 218 | \$11,652.62  | -5 | -\$58,263.11 |
| \$41,380.00    | 6   |              |    |              |
| \$1,144,532.82 | 11  | \$104,048.44 |    |              |

Net Current Expenditure Per Pupil 2011-12 = \$13,835

Resources: Pomfret Prep 2011-12 Community Impact Report, State of CT Strategic School Profile categories, Board of Education 2011-2012 Actual Expenditures



## REVENUE RESOURCES

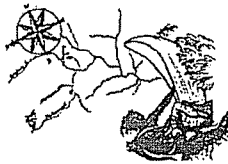


■ Taxation\* ■ State Grants ■ Local Fees

|              | 2003      | 2004      | 2005      | 2006      | 2007      | 2008      | 2009      | 2010      | 2011      | 2012      | 2013      |
|--------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| Taxation     | 5,108,483 | 5,282,608 | 5,654,500 | 5,872,891 | 6,339,700 | 6,753,202 | 7,012,692 | 7,017,995 | 7,567,913 | 7,866,748 | 8,167,674 |
| State Grants | 3,218,253 | 3,263,905 | 3,336,989 | 3,439,835 | 3,271,613 | 3,337,171 | 3,445,935 | 3,421,004 | 3,345,954 | 3,342,590 | 3,366,746 |
| Local Fees   | 323,583   | 276,057   | 290,826   | 349,205   | 390,610   | 334,986   | 265,001   | 239,301   | 199,423   | 150,680   | 166,385   |

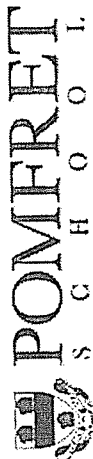
**Total Revenue** 8,652,322 8,824,574 9,284,320 9,663,937 10,003,930 10,427,367 10,725,637 10,680,310 11,115,301 11,362,030 11,702,818

\* Note Taxation includes: Current Year Taxes, Prior Year Taxes, Supplemental Taxes, Misc, Tax Fees, Overpayments and Refunds



CONNECTICUT DEPARTMENT OF LABOR  
OFFICE OF RESEARCH

# Back-up Slide



2013  
CONNECTICUT LABOR FORCE DATA BY PLACE OF RESIDENCE  
WILLIMANTIC-DANIELSON LMA

|            | JAN<br>2013 | FEB<br>2013 | MAR<br>2013 | APR<br>2013 | MAY<br>2013 | JUN<br>2013 | JUL<br>2013 | AUG<br>2013 | SEP<br>2013 | OCT<br>2013 | NOV<br>2013 | DEC<br>2013 | ANNUAL<br>AVERAGE<br>2013 |
|------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|---------------------------|
| Pomfret LF | 2,255       | 2,225       | 2,247       | 2,243       | 2,307       | 2,283       | 2,295       | 2,275       |             |             |             |             | 2,266                     |
| EMP        | 2,094       | 2,070       | 2,083       | 2,076       | 2,119       | 2,105       | 2,119       | 2,105       |             |             |             |             | 2,096                     |
| UNEMP      | 161         | 155         | 164         | 167         | 188         | 178         | 176         | 170         |             |             |             |             | 170                       |
| %          | 7.1         | 7.0         | 7.3         | 7.4         | 8.1         | 7.8         | 7.7         | 7.5         |             |             |             |             | 7.5                       |

|            | JAN<br>2012 | FEB<br>2012 | MAR<br>2012 | APR<br>2012 | MAY<br>2012 | JUN<br>2012 | JUL<br>2012 | AUG<br>2012 | SEP<br>2012 | OCT<br>2012 | NOV<br>2012 | DEC<br>2012 | ANNUAL<br>AVERAGE<br>2012 |
|------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|---------------------------|
| Pomfret LF | 2,329       | 2,340       | 2,342       | 2,320       | 2,354       | 2,364       | 2,373       | 2,341       | 2,312       | 2,331       | 2,291       | 2,261       | 2,330                     |
| EMP        | 2,150       | 2,149       | 2,152       | 2,152       | 2,189       | 2,189       | 2,169       | 2,148       | 2,147       | 2,141       | 2,125       | 2,109       | 2,152                     |
| UNEMP      | 179         | 191         | 190         | 168         | 165         | 175         | 204         | 193         | 165         | 190         | 166         | 152         | 178                       |
| %          | 7.7         | 8.2         | 8.1         | 7.2         | 7.0         | 7.4         | 8.6         | 8.2         | 7.1         | 8.2         | 7.2         | 6.7         | 7.6                       |

|            | JAN<br>2011 | FEB<br>2011 | MAR<br>2011 | APR<br>2011 | MAY<br>2011 | JUN<br>2011 | JUL<br>2011 | AUG<br>2011 | SEP<br>2011 | OCT<br>2011 | NOV<br>2011 | DEC<br>2011 | ANNUAL<br>AVERAGE<br>2011 |
|------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|---------------------------|
| Pomfret LF | 2,242       | 2,225       | 2,232       | 2,215       | 2,241       | 2,310       | 2,305       | 2,303       | 2,291       | 2,309       | 2,328       | 2,302       | 2,275                     |
| EMP        | 2,081       | 2,059       | 2,066       | 2,060       | 2,075       | 2,109       | 2,115       | 2,134       | 2,124       | 2,130       | 2,135       | 2,130       | 2,102                     |
| UNEMP      | 161         | 166         | 166         | 155         | 166         | 201         | 190         | 169         | 167         | 179         | 193         | 172         | 174                       |
| %          | 7.2         | 7.5         | 7.4         | 7.0         | 7.4         | 8.7         | 8.2         | 7.3         | 7.3         | 7.8         | 8.3         | 7.5         | 7.6                       |

|            | JAN<br>2010 | FEB<br>2010 | MAR<br>2010 | APR<br>2010 | MAY<br>2010 | JUN<br>2010 | JUL<br>2010 | AUG<br>2010 | SEP<br>2010 | OCT<br>2010 | NOV<br>2010 | DEC<br>2010 | ANNUAL<br>AVERAGE<br>2010 |
|------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|---------------------------|
| Pomfret LF | 2,330       | 2,310       | 2,308       | 2,323       | 2,332       | 2,347       | 2,340       | 2,322       | 2,284       | 2,285       | 2,271       | 2,258       | 2,310                     |
| EMP        | 2,091       | 2,062       | 2,080       | 2,101       | 2,120       | 2,122       | 2,117       | 2,120       | 2,107       | 2,114       | 2,105       | 2,104       | 2,104                     |
| UN         | 239         | 248         | 228         | 222         | 212         | 225         | 223         | 202         | 177         | 171         | 166         | 154         | 206                       |
| RT         | 10.3        | 10.7        | 9.9         | 9.6         | 9.1         | 9.6         | 9.5         | 8.7         | 7.7         | 7.5         | 7.3         | 6.8         | 8.9                       |

|            | JAN<br>2009 | FEB<br>2009 | MAR<br>2009 | APR<br>2009 | MAY<br>2009 | JUN<br>2009 | JUL<br>2009 | AUG<br>2009 | SEP<br>2009 | OCT<br>2009 | NOV<br>2009 | DEC<br>2009 | ANNUAL<br>AVERAGE<br>2009 |
|------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|---------------------------|
| Pomfret LF | 2,271       | 2,249       | 2,288       | 2,295       | 2,344       | 2,352       | 2,349       | 2,348       | 2,297       | 2,336       | 2,337       | 2,295       | 2,313                     |
| EMP        | 2,111       | 2,088       | 2,099       | 2,119       | 2,150       | 2,161       | 2,146       | 2,149       | 2,090       | 2,132       | 2,131       | 2,093       | 2,122                     |
| UN         | 160         | 161         | 189         | 176         | 194         | 191         | 203         | 199         | 207         | 204         | 206         | 202         | 191                       |
| RT         | 7.0         | 7.2         | 8.3         | 7.7         | 8.3         | 8.1         | 8.6         | 8.5         | 9.0         | 8.7         | 8.8         | 8.8         | 8.3                       |

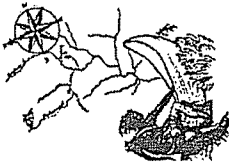


## Back-up Slide

| "Sale" Value<br>2013 | Assessed Value<br>2013 | Tax Bill<br>2013   |                    | Tax Bill<br>2014      |                    |
|----------------------|------------------------|--------------------|--------------------|-----------------------|--------------------|
|                      |                        | 0.02298<br>0 mills | change<br>% change | 0.02379<br>0.84 mills | change<br>% change |
| \$100,000            | \$70,000               | \$1,707.21         | \$0.00<br>0.00%    | \$1,767.38            | \$60.18<br>3.52%   |
| \$150,000            | \$105,000              | \$2,560.80         | \$0.00<br>0.00%    | \$2,651.06            | \$90.26<br>3.52%   |
| \$200,000            | \$140,000              | \$3,352.97         | \$0.00<br>0.00%    | \$3,471.15            | \$118.19<br>3.52%  |
| \$250,000            | \$175,000              | \$4,191.21         | \$0.00<br>0.00%    | \$4,338.94            | \$147.73<br>3.52%  |
| \$300,000            | \$210,000              | \$4,886.61         | \$0.00<br>0.00%    | \$5,058.85            | \$172.24<br>3.52%  |
| \$350,000            | \$245,000              | \$5,701.04         | \$0.00<br>0.00%    | \$5,901.99            | \$200.95<br>3.52%  |
| \$400,000            | \$280,000              | \$6,341.10         | \$0.00<br>0.00%    | \$6,564.61            | \$223.51<br>3.52%  |
| \$450,000            | \$315,000              | \$7,133.73         | \$0.00<br>0.00%    | \$7,385.18            | \$251.45<br>3.52%  |
| \$500,000            | \$350,000              | \$7,690.72         | \$0.00<br>0.00%    | \$7,961.80            | \$271.08<br>3.52%  |
| \$550,000            | \$385,000              | \$8,459.79         | \$0.00<br>0.00%    | \$8,757.98            | \$298.19<br>3.52%  |
| \$600,000            | \$420,000              | \$9,031.97         | \$0.00<br>0.00%    | \$9,350.33            | \$318.36<br>3.52%  |
| \$650,000            | \$455,000              | \$9,784.63         | \$0.00<br>0.00%    | \$10,129.52           | \$344.89<br>3.52%  |
| \$700,000            | \$490,000              | \$10,537.30        | \$0.00<br>0.00%    | \$10,908.71           | \$371.42<br>3.52%  |
| \$750,000            | \$525,000              | \$11,289.96        | \$0.00<br>0.00%    | \$11,687.91           | \$397.95<br>3.52%  |
| \$800,000            | \$560,000              | \$12,042.62        | \$0.00<br>0.00%    | \$12,467.10           | \$424.48<br>3.52%  |
| \$850,000            | \$595,000              | \$12,795.29        | \$0.00<br>0.00%    | \$13,246.30           | \$451.01<br>3.52%  |
| \$900,000            | \$630,000              | \$13,547.95        | \$0.00<br>0.00%    | \$14,025.49           | \$477.54<br>3.52%  |
| \$950,000            | \$665,000              | \$14,300.61        | \$0.00<br>0.00%    | \$14,804.68           | \$504.07<br>3.52%  |
| \$1,000,000          | \$700,000              | \$15,053.28        | \$0.00<br>0.00%    | \$15,583.88           | \$530.60<br>3.52%  |

mill = 358,222

without Fire District Tax



# PER PUPIL COSTS

| BOE                               | Actuals 2012 | Strategic School Profile categories                                         | 2012 Actuals   | Students Cost per pupil |
|-----------------------------------|--------------|-----------------------------------------------------------------------------|----------------|-------------------------|
| Administrators                    | 245,137.00   | Net Instructional Staff and Services*                                       | \$3,650,114.57 |                         |
| Support Staff                     | 450,888.07   | Instructional Supplies and Equipment                                        | \$147,631.77   |                         |
| Certified                         | 2,547,289.12 | Improvement of Instruction and Educational Media Servi                      | \$7,590.00     |                         |
| Teaching Assistants               | 166,479.19   | Student Support Services                                                    | \$107,749.53   |                         |
| Substitute Teachers               | 49,117.32    | Administrative and Support Services                                         | \$696,005.07   |                         |
| Sub-Teaching Assistant            | 2,687.50     | Plant Operation and Maintenance                                             | \$405,820.25   |                         |
| Bus Support Staff                 | 6,239.54     | Transportation                                                              | \$682,122.76   |                         |
| Overline/Community                | 3,220.10     | Costs for Students Tuitioned Out (Includes Special Ed)                      | \$3,726,184.24 |                         |
| Additional Comp                   | 13,750.00    | Other                                                                       | \$32,393.58    |                         |
| Additional Prog Sal               | 64,143.57    | Net Total Expenditures* accounts for grants                                 | \$9,455,611.77 | 686                     |
| Insurance                         | 12,044.90    |                                                                             |                | \$13,783.69             |
| FICA/Medicaid                     | 95,375.39    |                                                                             |                |                         |
| Pension/Retirements               | 63,474.00    | Direct Costs at PCS                                                         |                |                         |
| Course Reimb                      | 4,005.00     | Net Instructional Staff and Services                                        | \$3,650,114.57 |                         |
| Unemp Comp                        | 19,445.76    | Instructional Supplies and Equipment                                        | \$147,631.77   |                         |
| Workers Comp                      | 33,388.98    | Improvement of Instruction and Educational Media Servi                      | \$7,590.00     |                         |
| Health Insurance                  | 830,197.60   | Administrative and Support Services                                         | \$107,749.53   |                         |
| Other Services (reference/constab | 17,771.51    | Plant Operation and Maintenance                                             | \$682,122.76   |                         |
| Prof Development                  | 107,749.53   | Transportation                                                              | \$4,595,208.63 | 472                     |
| Prof Services                     | 7,590.00     | Total Direct Costs at PCS                                                   |                | \$9,735.61              |
| Disposal Service                  | 44,942.59    | Indirect Costs (overhead, general and administrative)                       |                | 24                      |
| Repair/Maintenance                | 11,162.30    | Administrative and Support Services                                         | \$696,005.07   |                         |
| Transportation                    | 105,749.25   | Plant Operation and Maintenance                                             | \$405,820.25   |                         |
| Bldg Insurance                    | 682,122.76   | Other                                                                       | \$32,393.58    |                         |
|                                   | 34,663.32    |                                                                             | \$1,134,218.90 | 472                     |
|                                   |              |                                                                             |                | \$2,403.01              |
| Communications                    | 10,551.77    |                                                                             |                |                         |
| Advertising                       | 1,000.00     | Costs for Students Tuitioned Out (Includes Special Ed)                      |                |                         |
| Tuition                           | 3,726,184.24 | Woodstock Academy (Includes in-house Special Ed)                            | \$2,540,271.42 | 218                     |
| Travel                            | 3,070.30     | Other Local High Schools                                                    | \$41,380.00    | 6                       |
| Supplies                          | 5,075.67     | Special Education                                                           | \$1,144,532.82 | 11                      |
|                                   |              |                                                                             | \$3,726,184.24 | 235                     |
| Instructional Supplies            | 106,225.67   |                                                                             |                |                         |
| Utilities                         | 41,189.88    |                                                                             |                |                         |
| Heating Fuel                      | 94,695.43    | Net Direct Cost of Pomfret Prep Students                                    | \$4,536,945.33 | 472                     |
| Diesel                            | 69,291.16    |                                                                             |                | \$9,612.17              |
| Books & Periodicals               | 36,906.22    |                                                                             |                | 24                      |
| Technology Supplies               | 4,499.88     |                                                                             |                |                         |
| Capital Equipment                 | 43,993.24    | *Includes reduction for State Grant Revenue which decreases taxpayer burden |                |                         |
| Dues & Fees                       | 18,748.01    |                                                                             |                |                         |
| Total                             | 9,780,055.77 |                                                                             |                |                         |
| Grants - Actual                   | -324,444.00  |                                                                             |                |                         |
|                                   | 686          |                                                                             |                |                         |
|                                   | 13,783.69    |                                                                             |                |                         |
|                                   | 13,835.00    |                                                                             |                |                         |

Net Current Expenditure Per Pupil 2011-12 = \$13,835  
 Resources: Pomfret Prep 2011-12 Community Impact Report, State of CT Strategic School Profile categories,  
 Board of Education 2011-2012 Actual Expenditures