

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

WOODLAND

2011-12

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1. COMPUTATION OF E.P.S. RATES

| | K-5 | 6-8 | K-8 | 9-12 | TOTAL |
|---|------|------|--------------|-----------|-------|
| 9 ATTENDING PUPILS (APRIL 2010) | 90 | 41 | 131 | 0 | 131 |
| 10 ATTENDING PUPILS (OCTOBER 2010) | 99 | 40 | 139 | 0 | 139 |
| 11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2010 | 94.5 | 40.5 | 135.0 (100%) | 0.0 (0%) | 135.0 |

| 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 | 5.6 (17:1) | 2.5 (16:1) | 0.0 (15:1) | = | 8.1 / | 11.4 = | = | .71 X | 527,678 = | = | 374,651 | 0 |
| B. GUIDANCE | 0.3 (350:1) | 0.1 (350:1) | 0.0 (250:1) | = | 0.4 / | 0.0 = | = | .40 X | 0 = | = | 12,764 | 0 |
| C. LIBRARIANS | 0.1 (800:1) | 0.1 (800:1) | 0.0 (800:1) | = | 0.2 / | 0.0 = | = | .20 X | 0 = | = | 6,382 | 0 |
| D. HEALTH | 0.1 (800:1) | 0.1 (800:1) | 0.0 (800:1) | = | 0.2 / | 0.7 = | = | .29 X | 28,703 = | = | 8,324 | 0 |
| E. EDUCATION TECHS | 0.9 (100:1) | 0.4 (100:1) | 0.0 (250:1) | = | 1.3 / | 5.4 = | = | .24 X | 88,586 = | = | 21,261 | 0 |
| F. LIBRARY TECHS | 0.2 (500:1) | 0.1 (500:1) | 0.0 (500:1) | = | 0.3 / | 0.0 = | = | .30 X | 0 = | = | 4,247 | 0 |
| G. CLERICAL | 0.5 (200:1) | 0.2 (200:1) | 0.0 (200:1) | = | 0.7 / | 2.5 = | = | .28 X | 74,321 = | = | 20,810 | 0 |
| H. SCHOOL ADMIN. | 0.3 (305:1) | 0.1 (305:1) | 0.0 (315:1) | = | 0.4 / | 0.5 = | = | .80 X | 35,949 = | = | 28,759 | 0 |

| 13 Other Support Costs (Per Pupil) | K-8 | 9-12 | Elementary | Secondary |
|-------------------------------------|-------|-------|------------|-----------|
| A. Substitute Teachers -1/2 Day | 37 | 37 | 4,995 | 0 |
| B. Supplies and Equipment | 342 | 473 | 46,170 | 0 |
| C. Professional Development | 58 | 58 | 7,830 | 0 |
| D. Instructional Leadership Support | 24 | 24 | 3,240 | 0 |
| E. Co- and Extra-Curricular Student | 34 | 113 | 4,590 | 0 |
| F. System Administration/Support | 218 | 218 | 29,430 | 0 |
| G. Operations & Maintenance | 1,002 | 1,191 | 135,270 | 0 |

| 14 Salary Benefits | Percentage | Elementary | Secondary |
|--|------------|------------|-----------|
| A. Teachers, Guidance, Librarians & Health | 19.00% | 76,403 | 0 |
| B. Education & Library Technicians | 36.00% | 9,183 | 0 |
| C. Clerical | 29.00% | 6,035 | 0 |
| D. School Administrators | 14.00% | 4,026 | 0 |

| | | |
|--|---------|---|
| 15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.90) | -57,784 | 0 |
| 16 Adjustment for Title I Revenues | -30,828 | 0 |

| | | |
|-----------------|---------|-------|
| 17 TOTALS | 715,757 | 0 |
| 18 E.P.S. RATES | 5,302 | 6,204 |

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A. OPERATING COST ALLOCATIONS

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|----|---|-------------|-------------|-------|-----------|--------------|
| 19 | SUBSIDIZABLE PUPILS | K-8 | 9-12 | TOTAL | | |
| | APRIL 2008 | 138.0 | 61.0 | 199.0 | | |
| | OCTOBER 2008 | 138.0 | 62.0 | 200.0 | | |
| | APRIL 2009 | 135.0 | 56.0 | 191.0 | | |
| | OCTOBER 2009 | 131.0 | 56.0 | 187.0 | | |
| | APRIL 2010 | 130.0 | 54.0 | 184.0 | | |
| | OCTOBER 2010 | 139.0 | 60.0 | 199.0 | | |
| 21 | BASIC COUNTS | AVG. CAL. | DECLINING | X | SAU | |
| | | YEAR PUPILS | ENROLL. ADJ | X | EPS RATES | |
| | K-8 PUPILS | 134.5 + | 0.66 | X | 5,302.00 | = 716,618.32 |
| | 9-12 PUPILS | 57.0 + | 0.00 | X | 6,204.00 | = 353,628.00 |
| | ADULT EDUC. COURSES AT .1 | 0.0 | | X | 6,204.00 | = 0.00 |
| | K-8 EQUIV. INSTR. PUPILS | 0.000 | | X | 5,302.00 | = 0.00 |
| | 9-12 EQUIV. INSTR. PUPILS | 0.500 | | X | 6,204.00 | = 3,102.00 |
| | WEIGHTED COUNTS | PUPILS | WEIGHTS | X | | |
| | K-8 DISADVANTAGED @ .4317 | 58.1 | X .15 | X | 5,302.00 | = 46,206.93 |
| | 9-12 DISADVANTAGED @ .4317 | 24.6 | X .15 | X | 6,204.00 | = 22,892.76 |
| | K-8 LIMITED ENGLISH PROF. | 0.0 | X .700 | X | 5,302.00 | = 0.00 |
| | 9-12 LIMITED ENGLISH PROF. | 0.0 | X .700 | X | 6,204.00 | = 0.00 |
| | TARGETED FUNDS | PUPILS | WEIGHTS | X | | |
| | K-8 STUDENT ASSESSMENT | 134.5 | | X | 43.00 | = 5,783.50 |
| | 9-12 STUDENT ASSESSMENT | 57.0 | | X | 43.00 | = 2,451.00 |
| | K-8 TECHNOLOGY RESOURCES | 134.5 | | X | 97.00 | = 13,046.50 |
| | 9-12 TECHNOLOGY RESOURCES | 57.0 | | X | 293.00 | = 16,701.00 |
| | K-2 PUPILS | 57.5 | X .10 | X | 5,302.00 | = 30,486.50 |
| | ISOLATED SMALL SCHOOL ADJUSTMENT | | | | | |
| | K-8 SMALL SCHOOL ADJUSTMENT | | | | | = 0.00 |
| | 9-12 SMALL SCHOOL ADJUSTMENT | | | | | = 0.00 |
| | OPERATING ALLOCATION | | | | | 1,210,916.51 |
| | OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 % | | | | | 1,174,589.01 |
| 30 | ADJUSTED TOTAL OPERATING ALLOCATION | | | | | 1,174,589.01 |

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B. OTHER SUBSIDIZABLE COSTS

| | | | | | | |
|----|--|------|---|---------|---|--------------|
| 31 | GIFTED & TALENTED EXPENDITURES FOR 2009-10 | 0.00 | X | 101.60% | = | 0.00 |
| 32 | SPECIAL EDUCATION - EPS ALLOCATION | | | | | 210,805.31 |
| 34 | VOCATIONAL EDUCATION EXPENDITURES FOR 2009-10 | 0.00 | X | 101.60% | = | 0.00 |
| 35 | TRANSPORTATION - EPS ALLOCATION | | | | | 115,361.02 |
| 36 | TRANSPORTATION (BUS PURCHASES) FOR 2010-11 | | | | | 0.00 |
| 39 | TOTAL OTHER SUBSIDIZABLE COSTS | | | | | 326,166.33 |
| 40 | TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39) | | | | | 1,500,755.34 |

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 2010-11 - WOODLAND | | | | 0.00 |
| 43A | APPROVED LEASE PURCHASES FOR 2010-11 - WOODLAND | | | | 0.00 |
| 44 | INSURED VALUE FACTOR FOR 2009-10 - WOODLAND | | | | 0.00 |
| 47 | TOTAL DEBT SERVICE ALLOCATION | | | | 0.00 |
| 48 | TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47) | | | | 1,500,755.34 |

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| D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION | TOTAL ALLOCATION | LOCAL CONTRIBUTION | |
|--|---------------------|-----------------------|--|

| | | | | | | | |
|----------|--------------------------|---------|-------------------------|---|--------------------|---|--------------------|
| | AVG. CAL. YEAR PUPILS | | OPERATING ALLOCATION | + | DEBT ALLOCATION | = | TOWN ALLOCATION |
| WOODLAND | 191.5 | 100.00% | 1,500,755.34 | | 0.00 | | 1,500,755.34 |
| TOTAL | 191.5 | | | | | | 1,500,755.34 |

| | | | | | | | | | | |
|----------|--|-------------------------|---------------------|---|------------------------|----|--------------------|------------|---------|-------|
| | | 2010 STATE VALUATION | MILL EXPECTATION | X | = TOWN CONTRIBUTION | OR | TOWN ALLOCATION | | | |
| WOODLAND | | 54,650,000 | 7.500 | | 409,875.00 | | 1,500,755.34 | 409,875.00 | 100.00% | 7.50M |
| TOTAL | | 54,650,000 | | | 409,875.00 | | 1,500,755.34 | 409,875.00 | 100.00% | 7.50M |
| | | | | | | | | 8,197.50 | | |
| | | | | | | | | 22,978.84 | | |
| | | | | | | | | 441,051.34 | 107.61% | 8.07M |

| | | | |
|---------------------------|---------------------|-----------------------|-----------------------|
| E. TOTALS AND ADJUSTMENTS | TOTAL ALLOCATION | LOCAL CONTRIBUTION | STATE CONTRIBUTION |
|---------------------------|---------------------|-----------------------|-----------------------|

| | | | |
|---|--------------|------------|---|
| 49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS | 1,500,755.34 | 441,051.34 | 1,059,704.00 |
| 50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS | 1,500,755.34 | 441,051.34 | 1,059,704.00 |
| 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 | | | 6,719.40 |
| 59B REGIONALIZATION AND EFFICIENCY ASSISTANCE | | | 0.00 |
| 59E LESS MAINECARE SEED | | | 0.00 |
| 60 ADJUSTED STATE CONTRIBUTION | | | 1,066,423.40 |
| 61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): | | | LOCAL SHARE % = 29.39% STATE SHARE % = 70.61% |
| 62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): | | | LOCAL SHARE % = 28.94% STATE SHARE % = 71.06% |
| 63 FYI: 100% E.P.S. TOTAL ALLOCATION | 1,537,082.84 | | |

| F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN | TOTAL ALLOCATION | LOCAL CONTRIBUTION | PERCENT | MILLS |
|---|---------------------|-----------------------|---------|-------|
| WOODLAND | 1,500,755.34 | 441,051.34 | 100.00% | 0.00 |
| TOTAL | 1,500,755.34 | 441,051.34 | 100.00% | 0.00 |

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

| MONTH | SUBSIDY | PAID TO DATE | DEBT SERVICE | PAID TO DATE |
|-----------|--------------|--------------|--------------|--------------|
| July | 88,868.61 | 88,308.66 | 0.00 | 0.00 |
| August | 88,868.61 | 88,308.66 | 0.00 | 0.00 |
| September | 88,868.61 | 88,308.66 | 0.00 | 0.00 |
| October | 88,868.61 | 88,308.66 | 0.00 | 0.00 |
| November | 88,868.61 | 88,308.67 | 0.00 | 0.00 |
| December | 88,868.61 | 88,308.67 | 0.00 | 0.00 |
| Janurary | 88,868.61 | 88,308.67 | 0.00 | 0.00 |
| February | 88,868.61 | 92,788.23 | 0.00 | 0.00 |
| March | 88,868.61 | 88,868.63 | 0.00 | 0.00 |
| April | 88,868.61 | 88,868.63 | 0.00 | 0.00 |
| May | 88,868.61 | 88,868.63 | 0.00 | 0.00 |
| June | 88,868.69 | 88,868.63 | 0.00 | 0.00 |
| Total | 1,066,423.40 | 1,066,423.40 | 0.00 | 0.00 |