

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

GREENBUSH

2012-13

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1. COMPUTATION OF E.P.S. RATES

| | K-5 | 6-8 | K-8 | 9-12 | TOTAL |
|---|-------|------|--------------|-----------|-------|
| 9 ATTENDING PUPILS (APRIL 2011) | 110 | 51 | 161 | 0 | 161 |
| 10 ATTENDING PUPILS (OCTOBER 2011) | 104 | 48 | 152 | 0 | 152 |
| 11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2011 | 107.0 | 49.5 | 156.5 (100%) | 0.0 (0%) | 156.5 |

| 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 | 6.3 (17:1) | 3.1 (16:1) | 0.0 (15:1) | = | 9.4 / | 13.1 = | | .72 X | 626,110 = | | 450,799 | 0 |
| B. GUIDANCE | 0.3 (315:1) | 0.2 (315:1) | 0.0 (225:1) | = | 0.5 / | 0.8 = | | .63 X | 25,810 = | | 16,260 | 0 |
| C. LIBRARIANS | 0.1 (720:1) | 0.1 (720:1) | 0.0 (720:1) | = | 0.2 / | 0.0 = | | .20 X | 0 = | | 6,452 | 0 |
| D. HEALTH | 0.1 (720:1) | 0.1 (720:1) | 0.0 (720:1) | = | 0.2 / | 0.3 = | | .67 X | 13,607 = | | 9,117 | 0 |
| E. EDUCATION TECHS | 1.2 (090:1) | 0.6 (090:1) | 0.0 (225:1) | = | 1.8 / | 2.1 = | | .86 X | 36,956 = | | 31,782 | 0 |
| F. LIBRARY TECHS | 0.2 (450:1) | 0.1 (450:1) | 0.0 (450:1) | = | 0.3 / | 0.3 = | | 1.00 X | 5,295 = | | 5,295 | 0 |
| G. CLERICAL | 0.6 (180:1) | 0.3 (180:1) | 0.0 (180:1) | = | 0.9 / | 1.0 = | | .90 X | 32,889 = | | 29,600 | 0 |
| H. SCHOOL ADMIN. | 0.4 (275:1) | 0.2 (275:1) | 0.0 (284:1) | = | 0.6 / | 0.9 = | | .67 X | 65,420 = | | 43,831 | 0 |

| 13 Other Support Costs (Per Pupil) | K-8 | 9-12 | Elementary | Secondary |
|-------------------------------------|-------|-------|------------|-----------|
| A. Substitute Teachers -1/2 Day | 37 | 37 | 5,791 | 0 |
| B. Supplies and Equipment | 346 | 478 | 54,149 | 0 |
| C. Professional Development | 59 | 59 | 9,234 | 0 |
| D. Instructional Leadership Support | 24 | 24 | 3,756 | 0 |
| E. Co- and Extra-Curricular Student | 34 | 114 | 5,321 | 0 |
| F. System Administration/Support | 220 | 220 | 34,430 | 0 |
| G. Operations & Maintenance | 1,013 | 1,204 | 158,535 | 0 |

| 14 Salary Benefits | Percentage | Elementary | Secondary |
|--|------------|------------|-----------|
| A. Teachers, Guidance, Librarians & Health | 19.00% | 91,699 | 0 |
| B. Education & Library Technicians | 36.00% | 13,348 | 0 |
| C. Clerical | 29.00% | 8,584 | 0 |
| D. School Administrators | 14.00% | 6,136 | 0 |

| | | |
|--|---------|---|
| 15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.89) | -65,881 | 0 |
| 16 Adjustment for Title I Revenues | -52,729 | 0 |

| | | |
|-----------------|---------|-------|
| 17 TOTALS | 865,508 | 0 |
| 18 E.P.S. RATES | 5,530 | 6,855 |

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A. OPERATING COST ALLOCATIONS

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| 19 | SUBSIDIZABLE PUPILS | K-8 | 9-12 | TOTAL | | |
| | APRIL 2009 | 143.0 | 75.0 | 218.0 | | |
| | OCTOBER 2009 | 148.0 | 74.0 | 222.0 | | |
| | APRIL 2010 | 162.0 | 72.0 | 234.0 | | |
| | OCTOBER 2010 | 165.0 | 53.0 | 218.0 | | |
| | APRIL 2011 | 156.0 | 64.0 | 220.0 | | |
| | OCTOBER 2011 | 148.0 | 65.0 | 213.0 | | |
| 21 | BASIC COUNTS | AVG. CAL. | DECLINING | X | SAU | |
| | | YEAR PUPILS | ENROLL. ADJ | X | EPS RATES | |
| | K-8 PUPILS | 152.0 + | 1.66 | X | 5,530.00 | = 849,739.80 |
| | 9-12 PUPILS | 64.5 + | 0.00 | X | 6,855.00 | = 442,147.50 |
| | ADULT EDUC. COURSES AT .1 | 0.0 | | X | 6,855.00 | = 0.00 |
| | K-8 EQUIV. INSTR. PUPILS | 0.000 | | X | 5,530.00 | = 0.00 |
| | 9-12 EQUIV. INSTR. PUPILS | 0.250 | | X | 6,855.00 | = 1,713.75 |
| | WEIGHTED COUNTS | PUPILS | WEIGHTS | X | | |
| | K-8 DISADVANTAGED @ .6554 | 99.6 | X .15 | X | 5,530.00 | = 82,618.20 |
| | 9-12 DISADVANTAGED @ .6554 | 42.3 | X .15 | X | 6,855.00 | = 43,494.98 |
| | K-8 LIMITED ENGLISH PROF. | 0.0 | X .700 | X | 5,530.00 | = 0.00 |
| | 9-12 LIMITED ENGLISH PROF. | 0.0 | X .700 | X | 6,855.00 | = 0.00 |
| | TARGETED FUNDS | PUPILS | WEIGHTS | X | | |
| | K-8 STUDENT ASSESSMENT | 152.0 | | X | 43.00 | = 6,536.00 |
| | 9-12 STUDENT ASSESSMENT | 64.5 | | X | 43.00 | = 2,773.50 |
| | K-8 TECHNOLOGY RESOURCES | 152.0 | | X | 98.00 | = 14,896.00 |
| | 9-12 TECHNOLOGY RESOURCES | 64.5 | | X | 296.00 | = 19,092.00 |
| | K-2 PUPILS | 59.5 | X .10 | X | 5,530.00 | = 32,903.50 |
| | ISOLATED SMALL SCHOOL ADJUSTMENT | | | | | |
| | K-8 SMALL SCHOOL ADJUSTMENT | | | | | = 0.00 |
| | 9-12 SMALL SCHOOL ADJUSTMENT | | | | | = 0.00 |
| | OPERATING ALLOCATION | | | | | 1,495,915.23 |
| | OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 % | | | | | 1,451,037.77 |
| 30 | ADJUSTED TOTAL OPERATING ALLOCATION | | | | | 1,451,037.77 |

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B. OTHER SUBSIDIZABLE COSTS

| | | | | | | |
|----|--|-----------|---|---------|---|--------------|
| 31 | GIFTED & TALENTED EXPENDITURES FOR 2010-11 | 0.00 | X | 101.10% | = | 0.00 |
| 32 | SPECIAL EDUCATION - EPS ALLOCATION | | | | | 209,299.00 |
| 34 | VOCATIONAL EDUCATION EXPENDITURES FOR 2010-11 | 83,620.00 | X | 101.10% | = | 84,539.82 |
| 35 | TRANSPORTATION - EPS ALLOCATION | | | | | 211,490.03 |
| 36 | TRANSPORTATION (BUS PURCHASES) FOR 2011-12 | | | | | 0.00 |
| 39 | TOTAL OTHER SUBSIDIZABLE COSTS | | | | | 505,328.85 |
| 40 | TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39) | | | | | 1,956,366.62 |

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 2011-12 - GREENBUSH | | | | 0.00 |
| 43A | APPROVED LEASE PURCHASES FOR 2011-12 - GREENBUSH | | | | 0.00 |
| 44 | INSURED VALUE FACTOR FOR 2010-11 - GREENBUSH | | | | 334.18 |
| 47 | TOTAL DEBT SERVICE ALLOCATION | | | | 334.18 |
| 48 | TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47) | | | | 1,956,700.80 |

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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 |
| GREENBUSH | 216.5 100.00% | | 1,956,700.80 | | 0.00 | | 1,956,700.80 |
| TOTAL | 216.5 | | | | | | 1,956,700.80 |

| | | | | | | | | | | |
|-----------|--|---------------------------|---------------------|---|----------------------|----|--------------------|------------|---------|-------|
| | | 2011 STATE VALUATION X | MILL EXPECTATION | = | TOWN CONTRIBUTION | OR | TOWN ALLOCATION | | | |
| GREENBUSH | | 57,150,000 | 7.800 | | 445,770.00 | | 1,956,700.80 | 445,770.00 | 100.00% | 7.80M |
| TOTAL | | 57,150,000 | | | 445,770.00 | | 1,956,700.80 | 445,770.00 | 100.00% | 7.80M |

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

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|---|---|------------|--------------|
| 49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS | 1,956,700.80 | 445,770.00 | 1,510,930.80 |
| 50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS | 1,956,700.80 | 445,770.00 | 1,510,930.80 |
| 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 |
| 59D BUS REFURBISHING ADJUSTMENT | | | 0.00 |
| 59E LESS MAINECARE SEED - PRIVATE | | | 10,054.74 |
| 59E LESS MAINECARE SEED - PUBLIC | | | 8,091.75 |
| 60 ADJUSTED STATE CONTRIBUTION | | | 1,492,784.31 |
| 61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): | LOCAL SHARE % = 22.78% STATE SHARE % = 77.22% | | |
| 62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): | LOCAL SHARE % = 23.71% STATE SHARE % = 76.29% | | |
| 63 FYI: 100% E.P.S. TOTAL ALLOCATION | 2,001,578.26 | | |