

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

WOODLAND

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) | 99 | 42 | 141 | 0 | 141 |
| 10 ATTENDING PUPILS (OCTOBER 2011) | 96 | 41 | 137 | 0 | 137 |
| 11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2011 | 97.5 | 41.5 | 139.0 (100%) | 0.0 (0%) | 139.0 |

| 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 | 5.7 (17:1) | 2.6 (16:1) | 0.0 (15:1) | = | 8.3 / | 11.5 = | = | .72 X | 561,552 = | = | 404,317 | 0 |
| B. GUIDANCE | 0.3 (315:1) | 0.1 (315:1) | 0.0 (225:1) | = | 0.4 / | 0.0 = | = | .40 X | 0 = | = | 12,905 | 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 / | 0.8 = | = | .25 X | 36,286 = | = | 9,072 | 0 |
| E. EDUCATION TECHS | 1.1 (090:1) | 0.5 (090:1) | 0.0 (225:1) | = | 1.6 / | 4.2 = | = | .38 X | 71,654 = | = | 27,229 | 0 |
| F. LIBRARY TECHS | 0.2 (450:1) | 0.1 (450:1) | 0.0 (450:1) | = | 0.3 / | 0.0 = | = | .30 X | 0 = | = | 4,294 | 0 |
| G. CLERICAL | 0.5 (180:1) | 0.2 (180:1) | 0.0 (180:1) | = | 0.7 / | 2.0 = | = | .35 X | 59,453 = | = | 20,809 | 0 |
| H. SCHOOL ADMIN. | 0.4 (275:1) | 0.2 (275:1) | 0.0 (284:1) | = | 0.6 / | 0.5 = | = | 1.20 X | 34,765 = | = | 41,718 | 0 |

| 13 Other Support Costs (Per Pupil) | K-8 | 9-12 | Elementary | Secondary |
|-------------------------------------|-------|-------|------------|-----------|
| A. Substitute Teachers -1/2 Day | 37 | 37 | 5,143 | 0 |
| B. Supplies and Equipment | 346 | 478 | 48,094 | 0 |
| C. Professional Development | 59 | 59 | 8,201 | 0 |
| D. Instructional Leadership Support | 24 | 24 | 3,336 | 0 |
| E. Co- and Extra-Curricular Student | 34 | 114 | 4,726 | 0 |
| F. System Administration/Support | 220 | 220 | 30,580 | 0 |
| G. Operations & Maintenance | 1,013 | 1,204 | 140,807 | 0 |

| 14 Salary Benefits | Percentage | Elementary | Secondary |
|--|------------|------------|-----------|
| A. Teachers, Guidance, Librarians & Health | 19.00% | 82,222 | 0 |
| B. Education & Library Technicians | 36.00% | 11,348 | 0 |
| C. Clerical | 29.00% | 6,035 | 0 |
| D. School Administrators | 14.00% | 5,841 | 0 |

| | | |
|--|---------|---|
| 15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.90) | -53,193 | 0 |
| 16 Adjustment for Title I Revenues | -52,007 | 0 |

| | | |
|-----------------|---------|-------|
| 17 TOTALS | 767,927 | 0 |
| 18 E.P.S. RATES | 5,525 | 6,290 |

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A. OPERATING COST ALLOCATIONS

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| 19 | SUBSIDIZABLE PUPILS | K-8 | 9-12 | TOTAL | | |
| | 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 | | |
| | APRIL 2011 | 141.0 | 61.0 | 202.0 | | |
| | OCTOBER 2011 | 136.0 | 53.0 | 189.0 | | |
| 21 | BASIC COUNTS | AVG. CAL. | DECLINING | X | SAU | |
| | | YEAR PUPILS | ENROLL. ADJ | X | EPS RATES | |
| | K-8 PUPILS | 138.5 + | 0.00 | X | 5,525.00 | = 765,212.50 |
| | 9-12 PUPILS | 57.0 + | 0.00 | X | 6,290.00 | = 358,530.00 |
| | ADULT EDUC. COURSES AT .1 | 0.0 | | X | 6,290.00 | = 0.00 |
| | K-8 EQUIV. INSTR. PUPILS | 0.000 | | X | 5,525.00 | = 0.00 |
| | 9-12 EQUIV. INSTR. PUPILS | 0.500 | | X | 6,290.00 | = 3,145.00 |
| | WEIGHTED COUNTS | PUPILS | WEIGHTS | X | | |
| | K-8 DISADVANTAGED @ .5074 | 70.3 | X .15 | X | 5,525.00 | = 58,261.13 |
| | 9-12 DISADVANTAGED @ .5074 | 28.9 | X .15 | X | 6,290.00 | = 27,267.15 |
| | K-8 LIMITED ENGLISH PROF. | 0.0 | X .700 | X | 5,525.00 | = 0.00 |
| | 9-12 LIMITED ENGLISH PROF. | 0.0 | X .700 | X | 6,290.00 | = 0.00 |
| | TARGETED FUNDS | PUPILS | WEIGHTS | X | | |
| | K-8 STUDENT ASSESSMENT | 138.5 | | X | 43.00 | = 5,955.50 |
| | 9-12 STUDENT ASSESSMENT | 57.0 | | X | 43.00 | = 2,451.00 |
| | K-8 TECHNOLOGY RESOURCES | 138.5 | | X | 98.00 | = 13,573.00 |
| | 9-12 TECHNOLOGY RESOURCES | 57.0 | | X | 296.00 | = 16,872.00 |
| | K-2 PUPILS | 62.5 | X .10 | X | 5,525.00 | = 34,531.25 |
| | ISOLATED SMALL SCHOOL ADJUSTMENT | | | | | |
| | K-8 SMALL SCHOOL ADJUSTMENT | | | | | = 0.00 |
| | 9-12 SMALL SCHOOL ADJUSTMENT | | | | | = 0.00 |
| | OPERATING ALLOCATION | | | | | 1,285,798.53 |
| | OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 % | | | | | 1,247,224.57 |
| 30 | ADJUSTED TOTAL OPERATING ALLOCATION | | | | | 1,247,224.57 |

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B. OTHER SUBSIDIZABLE COSTS

| | | | | | | |
|----|--|----------|---|---------|---|--------------|
| 31 | GIFTED & TALENTED EXPENDITURES FOR 2010-11 | 1,100.00 | X | 101.10% | = | 1,112.10 |
| 32 | SPECIAL EDUCATION - EPS ALLOCATION | | | | | 260,538.03 |
| 34 | VOCATIONAL EDUCATION EXPENDITURES FOR 2010-11 | 0.00 | X | 101.10% | = | 0.00 |
| 35 | TRANSPORTATION - EPS ALLOCATION | | | | | 115,429.41 |
| 36 | TRANSPORTATION (BUS PURCHASES) FOR 2011-12 | | | | | 0.00 |
| 39 | TOTAL OTHER SUBSIDIZABLE COSTS | | | | | 377,079.54 |
| 40 | TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39) | | | | | 1,624,304.11 |

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 - WOODLAND | | | | 0.00 |
| 43A | APPROVED LEASE PURCHASES FOR 2011-12 - WOODLAND | | | | 0.00 |
| 44 | INSURED VALUE FACTOR FOR 2010-11 - WOODLAND | | | | 0.00 |
| 47 | TOTAL DEBT SERVICE ALLOCATION | | | | 0.00 |
| 48 | TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47) | | | | 1,624,304.11 |

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

| | AVG. CAL. YEAR PUPILS | 100.00% | OPERATING ALLOCATION | + | DEBT ALLOCATION | = | TOWN ALLOCATION |
|----------|--------------------------|---------|-------------------------|---|--------------------|---|--------------------|
| WOODLAND | 195.5 | | 1,624,304.11 | | 0.00 | | 1,624,304.11 |
| TOTAL | 195.5 | | | | | | 1,624,304.11 |

| | 2011 STATE VALUATION X | MILL EXPECTATION | = | TOWN CONTRIBUTION | OR | TOWN ALLOCATION | | | |
|----------|---------------------------|---------------------|---|----------------------|----|--------------------|------------|---------|-------|
| WOODLAND | 57,700,000 | 7.800 | | 450,060.00 | | 1,624,304.11 | 450,060.00 | 100.00% | 7.80M |
| TOTAL | 57,700,000 | | | 450,060.00 | | 1,624,304.11 | 450,060.00 | 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 | 1,624,304.11 | 450,060.00 | 1,174,244.11 |
| 50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS | 1,624,304.11 | 450,060.00 | 1,174,244.11 |
| 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 | | | 0.00 |
| 59E LESS MAINECARE SEED - PUBLIC | | | 346.19 |
| 60 ADJUSTED STATE CONTRIBUTION | | | 1,173,897.92 |
| 61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): | LOCAL SHARE % = 27.71% | STATE SHARE % = 72.29% | |
| 62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): | LOCAL SHARE % = 27.73% | STATE SHARE % = 72.27% | |
| 63 FYI: 100% E.P.S. TOTAL ALLOCATION | 1,662,878.07 | | |