

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

WOODLAND

2010-11

487 - 122

1. COMPUTATION OF E.P.S. RATES

		K-5	6-8	K-8	9-12	TOTAL
9	ATTENDING PUPILS (APRIL 2009)	91	44	135	0	135
10	ATTENDING PUPILS (OCTOBER 2009)	88	44	132	0	132
11	AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2009	89.5	44.0	133.5 (100%)	0.0 ( 0%)	133.5

	Position	K-5	6-8	9-12		E.P.S. FTE	/	Actual FTE		Ratio X	EPS Tot Salary		Elementary Salary	Secondary Salary
A.	TEACHERS	5.3 (17:1)	2.8 (16:1)	0.0 (15:1)	=	8.1	/	12.4	=	.65 X	592,701	=	385,256	0
B.	GUIDANCE	0.3 (350:1)	0.1 (350:1)	0.0 (250:1)	=	0.4	/	0.0	=	.40 X	0	=	12,563	0
C.	LIBRARIANS	0.1 (800:1)	0.1 (800:1)	0.0 (800:1)	=	0.2	/	0.0	=	.20 X	0	=	6,282	0
D.	HEALTH	0.1 (800:1)	0.1 (800:1)	0.0 (800:1)	=	0.2	/	0.8	=	.25 X	35,705	=	8,926	0
E.	EDUCATION TECHS	0.9 (100:1)	0.4 (100:1)	0.0 (250:1)	=	1.3	/	4.4	=	.30 X	70,533	=	21,160	0
F.	LIBRARY TECHS	0.2 (500:1)	0.1 (500:1)	0.0 (500:1)	=	0.3	/	0.0	=	.30 X	0	=	4,180	0
G.	CLERICAL	0.4 (200:1)	0.2 (200:1)	0.0 (200:1)	=	0.6	/	2.5	=	.24 X	71,181	=	17,083	0
H.	SCHOOL ADMIN.	0.3 (305:1)	0.1 (305:1)	0.0 (315:1)	=	0.4	/	0.5	=	.80 X	33,845	=	27,076	0

	Other Support Costs (Per Pupil)	K-8	9-12		Elementary	Secondary
A.	Substitute Teachers -1/2 Day	36	36		4,806	0
B.	Supplies and Equipment	337	466		44,990	0
C.	Professional Development	57	57		7,610	0
D.	Instructional Leadership Support	24	24		3,204	0
E.	Co- and Extra-Curricular Student	33	111		4,406	0
F.	System Administration/Support	215	215		28,703	0
G.	Operations & Maintenance	986	1,172		131,631	0

	Salary Benefits	Percentage		Elementary	Secondary
A.	Teachers, Guidance, Librarians & Health	19.00%		78,475	0
B.	Education & Library Technicians	36.00%		9,122	0
C.	Clerical	29.00%		4,954	0
D.	School Administrators	14.00%		3,791	0

15	Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.90)	-58,367	0
16	Adjustment for Title I Revenues	-61,335	0

17	TOTALS	684,515	0
18	E.P.S. RATES	5,127	6,032

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## A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2007	150.0	48.0	198.0		
	OCTOBER 2007	137.0	62.0	199.0		
	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		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	133.0 +	5.16	X	5,127.00	= 708,346.32
	9-12 PUPILS	56.0 +	0.00	X	6,032.00	= 337,792.00
	ADULT EDUC. COURSES AT .1	0.0		X	6,032.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,127.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.250		X	6,032.00	= 1,508.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .4351	57.9	X .15	X	5,127.00	= 44,528.00
	9-12 DISADVANTAGED @ .4351	24.4	X .15	X	6,032.00	= 22,077.12
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	5,127.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	6,032.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	133.0		X	42.00	= 5,586.00
	9-12 STUDENT ASSESSMENT	56.0		X	42.00	= 2,352.00
	K-8 TECHNOLOGY RESOURCES	133.0		X	95.00	= 12,635.00
	9-12 TECHNOLOGY RESOURCES	56.0		X	288.00	= 16,128.00
	K-2 PUPILS	48.5	X .10	X	5,127.00	= 24,865.95
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 94,171.44
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					1,269,989.83
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					1,231,890.13
30	ADJUSTED TOTAL OPERATING ALLOCATION					1,231,890.13

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B. OTHER SUBSIDIZABLE COSTS

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31	GIFTED & TALENTED EXPENDITURES FOR 2008-09	0.00	X	102.50%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					180,929.57
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2008-09	0.00	X	102.50%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					103,266.44
36	TRANSPORTATION (BUS PURCHASES) FOR 2009-10					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					284,196.01
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					1,516,086.14

C. DEBT SERVICE ALLOCATIONS

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41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
42	TOTAL PRINCIPAL & INTEREST		0.00	0.00	0.00
43	APPROVED LEASES FOR 2009-10 - WOODLAND				0.00
43A	APPROVED LEASE PURCHASES FOR 2009-10 - WOODLAND				0.00
44	INSURED VALUE FACTOR FOR 2008-09 - WOODLAND				0.00
47	TOTAL DEBT SERVICE ALLOCATION				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				1,516,086.14

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL. YEAR PUPILS	100.00%	OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION	TOTAL ALLOCATION	LOCAL CONTRIBUTION
WOODLAND	189.0	100.00%	1,516,086.14		0.00		1,516,086.14		
TOTAL	189.0						1,516,086.14		

	2009 STATE VALUATION X	MILL EXPECTATION	=	TOWN CONTRIBUTION	OR	TOWN ALLOCATION	LOCAL CONTRIBUTION	100.00%	6.96M	
WOODLAND	52,500,000	6.960		365,400.00		1,516,086.14	365,400.00	100.00%	6.96M	
TOTAL	52,500,000			365,400.00		1,516,086.14	365,400.00	100.00%	6.96M	
NON-CONFORMING UNIT ADJUSTMENT, 2% OF LOCAL CONTRIBUTION									7,308.00	
NON-CONFORMING UNIT ADJUSTMENT, ONE HALF SYSTEM ADMIN.									22,747.54	
TOTAL LOCAL CONTRIBUTION FOR NON-CONFORMING UNIT									395,455.54	108.23% 7.53M

E. TOTALS AND ADJUSTMENTS

	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	1,516,086.14	395,455.54	1,120,630.60
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	1,516,086.14	395,455.54	1,120,630.60
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			5,399.78
59B REGIONALIZATION AND EFFICIENCY ASSISTANCE			0.00
59C LESS AMOUNT TO BE PAID BY FEDERAL ARRA TITLE XIV STABILIZATION FUNDS			26,775.00
60 ADJUSTED STATE CONTRIBUTION			1,099,255.38

61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 26.08% STATE SHARE % = 73.92%

62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 27.49% STATE SHARE % = 72.51%

63 FYI: 100% E.P.S. TOTAL ALLOCATION 1,554,185.84

F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN	TOTAL ALLOCATION	LOCAL CONTRIBUTION	PERCENT	MILLS
WOODLAND	1,516,086.14	395,455.54	100.00%	0.00
TOTAL	1,516,086.14	395,455.54	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	91,604.61	91,154.63	0.00	0.00
August	91,604.61	91,154.63	0.00	0.00
September	91,604.61	91,154.63	0.00	0.00
October	91,604.61	91,154.63	0.00	0.00
November	91,604.61	91,154.63	0.00	0.00
December	91,604.61	91,154.63	0.00	0.00
Janurary	91,604.61	91,154.63	0.00	0.00
February	91,604.61	91,154.63	0.00	0.00
March	91,604.61	91,154.64	0.00	0.00
April	91,604.61	91,154.64	0.00	0.00
May	91,604.61	96,104.39	0.00	0.00
June	91,604.67	91,604.67	0.00	0.00
Total	1,099,255.38	1,099,255.38	0.00	0.00