

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 36

2009-10

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1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2008)	438	222	660	333	993
10 ATTENDING PUPILS (OCTOBER 2008)	427	227	654	361	1,015
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2008	432.5	224.5	657.0 (65%)	347.0 (35%)	1,004.0

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	25.4 (17:1)	14.0 (16:1)	23.1 (15:1)	=	62.5	/	66.0	=	.95 X	2970,742	=	1834,433	987,772
B. GUIDANCE	1.2 (350:1)	0.6 (350:1)	1.4 (250:1)	=	3.2	/	3.0	=	1.07 X	137,889	=	95,902	51,639
C. LIBRARIANS	0.5 (800:1)	0.3 (800:1)	0.4 (800:1)	=	1.2	/	1.0	=	1.20 X	47,495	=	37,046	19,948
D. HEALTH	0.5 (800:1)	0.3 (800:1)	0.4 (800:1)	=	1.2	/	1.0	=	1.20 X	49,101	=	38,299	20,622
E. EDUCATION TECHS	4.3 (100:1)	2.2 (100:1)	1.4 (250:1)	=	7.9	/	4.9	=	1.61 X	93,519	=	97,868	52,698
F. LIBRARY TECHS	0.9 (500:1)	0.4 (500:1)	0.7 (500:1)	=	2.0	/	2.0	=	1.00 X	41,684	=	27,095	14,589
G. CLERICAL	2.2 (200:1)	1.1 (200:1)	1.7 (200:1)	=	5.0	/	6.7	=	.75 X	203,286	=	99,102	53,363
H. SCHOOL ADMIN.	1.4 (305:1)	0.7 (305:1)	1.1 (315:1)	=	3.2	/	3.9	=	.82 X	288,389	=	153,711	82,768

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	35	35	22,995	12,145
B. Supplies and Equipment	329	455	216,153	157,885
C. Professional Development	56	56	36,792	19,432
D. Instructional Leadership Support	23	23	15,111	7,981
E. Co- and Extra-Curricular Student	32	108	21,024	37,476
F. System Administration/Support	210	210	137,970	72,870
G. Operations & Maintenance	962	1,143	632,034	396,621

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	381,079	205,196
B. Education & Library Technicians	36.00%	44,987	24,223
C. Clerical	29.00%	28,740	15,475
D. School Administrators	14.00%	21,520	11,588

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.96)	-115,311	-62,081
16 Adjustment for Title I Revenues	-227,551	-122,527

17 TOTALS	3598,998	2059,682
18 E.P.S. RATES	5,478	5,936

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2006	745.0	295.0	1,040.0		
	OCTOBER 2006	720.0	311.0	1,031.0		
	APRIL 2007	694.0	292.0	986.0		
	OCTOBER 2007	651.0	344.0	995.0		
	APRIL 2008	654.0	332.0	986.0		
	OCTOBER 2008	641.0	343.0	984.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	647.5 +	36.66	X	5,478.00	= 3,747,828.48
	9-12 PUPILS	337.5 +	0.00	X	5,936.00	= 2,003,400.00
	ADULT EDUC. COURSES AT .1	33.0		X	5,936.00	= 195,888.00
	K-8 EQUIV. INSTR. PUPILS	0.125		X	5,478.00	= 684.75
	9-12 EQUIV. INSTR. PUPILS	0.000		X	5,936.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .6115	395.9	X .15	X	5,478.00	= 325,311.03
	9-12 DISADVANTAGED @ .6115	206.4	X .15	X	5,936.00	= 183,778.56
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	5,478.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	5,936.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	647.5		X	41.00	= 26,547.50
	9-12 STUDENT ASSESSMENT	337.5		X	41.00	= 13,837.50
	K-8 TECHNOLOGY RESOURCES	647.5		X	93.00	= 60,217.50
	9-12 TECHNOLOGY RESOURCES	337.5		X	281.00	= 94,837.50
	K-2 PUPILS	237.0	X .10	X	5,478.00	= 129,828.60
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					6,782,159.42
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					6,578,694.63
30	ADJUSTED TOTAL OPERATING ALLOCATION					6,578,694.63

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2007-08	0.00	X	102.90%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					925,867.85
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2007-08	0.00	X	102.90%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					558,686.22
36	TRANSPORTATION (BUS PURCHASES) FOR 2008-09					47,823.53
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,532,377.60
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					8,111,072.23

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 2008-09 - S.A.D. 36				0.00
43A	APPROVED LEASE PURCHASES FOR 2008-09 - S.A.D. 36				0.00
44	INSURED VALUE FACTOR FOR 2007-08 - S.A.D. 36				0.00
47	TOTAL DEBT SERVICE ALLOCATION				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				8,111,072.23

STATE OF MAINE
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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION				TOTAL ALLOCATION	LOCAL CONTRIBUTION			
	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+ DEBT ALLOCATION	= TOWN ALLOCATION			
LIVERMORE	339.5	34.80%	2,822,653.14	0.00	2,822,653.14			
LIVERMORE FALLS	636.0	65.20%	5,288,419.09	0.00	5,288,419.09			
TOTAL	975.5				8,111,072.23			
		2008 STATE VALUATION X	MILL EXPECTATION	= TOWN CONTRIBUTION	OR TOWN ALLOCATION			
LIVERMORE		182,100,000	6.690	1,218,249.00	2,822,653.14	1,218,249.00	51.30%	6.69M
LIVERMORE FALLS		172,900,000	6.690	1,156,701.00	5,288,419.09	1,156,701.00	48.70%	6.69M
TOTAL		355,000,000		2,374,950.00	8,111,072.23	2,374,950.00	100.00%	6.69M
E. TOTALS AND ADJUSTMENTS				TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION		
49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			8,111,072.23	2,374,950.00	5,736,122.23		
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			8,111,072.23	2,374,950.00	5,736,122.23		
51	PLUS AUDIT ADJUSTMENTS					0.00		
52	LESS AUDIT ADJUSTMENTS					1,149.11		
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		
59C	LESS AMOUNT TO BE PAID BY FEDERAL ARRA TITLE XIV STABILIZATION FUNDS					127,800.00		
60	ADJUSTED STATE CONTRIBUTION					5,607,173.12		
61	LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):			LOCAL SHARE % = 29.28%	STATE SHARE % = 70.72%			
62	ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):			LOCAL SHARE % = 30.87%	STATE SHARE % = 69.13%			
63	FYI: 100% E.P.S. TOTAL ALLOCATION			8,314,537.02				

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	467,264.42	476,731.09	0.00	0.00
August	467,264.42	476,731.09	0.00	0.00
September	467,264.42	476,731.09	0.00	0.00
October	467,264.42	476,731.09	0.00	0.00
November	467,264.42	476,731.09	0.00	0.00
December	467,264.42	476,731.09	0.00	0.00
Janurary	467,264.42	476,731.09	0.00	0.00
February	467,264.42	454,011.09	0.00	0.00
March	467,264.42	454,011.10	0.00	0.00
April	467,264.42	454,011.10	0.00	0.00
May	467,264.42	454,011.10	0.00	0.00
June	467,264.50	454,011.10	0.00	0.00
Total	5,607,173.12	5,607,173.12	0.00	0.00