

S T A T E O F M A I N E
D E P A R T M E N T O F E D U C A T I O N
A U G U S T A 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 36

2008-09

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1. COMPUTATION OF E.P.S. RATES

| | K-5 | 6-8 | K-8 | 9-12 | TOTAL |
|---|-------|-------|--------------|--------------|---------|
| 9 ATTENDING PUPILS (APRIL 2007) | 440 | 261 | 701 | 306 | 1,007 |
| 10 ATTENDING PUPILS (OCTOBER 2007) | 431 | 228 | 659 | 361 | 1,020 |
| 11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2007 | 435.5 | 244.5 | 680.0 (67%) | 333.5 (33%) | 1,013.5 |

| 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 | 25.6 (17:1) | 15.3 (16:1) | 22.2 (15:1) | = | 63.1 / | 67.0 = | = | .94 X | 2995,065 = | = | 1886,292 | 929,069 |
| B. GUIDANCE | 1.2 (350:1) | 0.7 (350:1) | 1.3 (250:1) | = | 3.2 / | 4.0 = | = | .80 X | 170,033 = | = | 91,137 | 44,889 |
| C. LIBRARIANS | 0.5 (800:1) | 0.3 (800:1) | 0.4 (800:1) | = | 1.2 / | 0.0 = | = | 1.20 X | 0 = | = | 23,942 | 11,792 |
| D. HEALTH | 0.5 (800:1) | 0.3 (800:1) | 0.4 (800:1) | = | 1.2 / | 1.0 = | = | 1.20 X | 47,718 = | = | 38,366 | 18,896 |
| E. EDUCATION TECHS | 4.4 (100:1) | 2.4 (100:1) | 1.3 (250:1) | = | 8.1 / | 7.4 = | = | 1.09 X | 138,256 = | = | 100,968 | 49,731 |
| F. LIBRARY TECHS | 0.9 (500:1) | 0.5 (500:1) | 0.7 (500:1) | = | 2.1 / | 2.0 = | = | 1.05 X | 40,508 = | = | 28,497 | 14,036 |
| G. CLERICAL | 2.2 (200:1) | 1.2 (200:1) | 1.7 (200:1) | = | 5.1 / | 5.9 = | = | .86 X | 179,112 = | = | 103,204 | 50,832 |
| H. SCHOOL ADMIN. | 1.4 (305:1) | 0.8 (305:1) | 1.1 (315:1) | = | 3.3 / | 3.5 = | = | .94 X | 254,883 = | = | 160,525 | 79,065 |

| 13 Other Support Costs (Per Pupil) | K-8 | 9-12 | Elementary | Secondary |
|-------------------------------------|-----|-------|------------|-----------|
| A. Substitute Teachers -1/2 Day | 34 | 34 | 23,120 | 11,339 |
| B. Supplies and Equipment | 320 | 442 | 217,600 | 147,407 |
| C. Professional Development | 54 | 54 | 36,720 | 18,009 |
| D. Instructional Leadership Support | 22 | 22 | 14,960 | 7,337 |
| E. Co- and Extra-Curricular Student | 31 | 105 | 21,080 | 35,018 |
| F. System Administration/Support | 204 | 204 | 138,720 | 68,034 |
| G. Operations & Maintenance | 935 | 1,111 | 635,800 | 370,519 |

| 14 Salary Benefits | Percentage | Elementary | Secondary |
|--|------------|------------|-----------|
| A. Teachers, Guidance, Librarians & Health | 19.00% | 387,550 | 190,883 |
| B. Education & Library Technicians | 36.00% | 46,607 | 22,956 |
| C. Clerical | 29.00% | 29,929 | 14,741 |
| D. School Administrators | 14.00% | 22,474 | 11,069 |

| | | |
|--|----------|----------|
| 15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.96) | -117,704 | -57,971 |
| 16 Adjustment for Title I Revenues | -221,586 | -109,139 |

| | | |
|-----------------|----------|----------|
| 17 TOTALS | 3668,199 | 1928,510 |
| 18 E.P.S. RATES | 5,394 | 5,783 |

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A. OPERATING COST ALLOCATIONS

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|----|---|-------------|-------------|---------|-----------|----------------|
| 19 | SUBSIDIZABLE PUPILS | K-8 | 9-12 | TOTAL | | |
| | APRIL 2005 | 742.0 | 294.0 | 1,036.0 | | |
| | OCTOBER 2005 | 714.0 | 307.0 | 1,021.0 | | |
| | 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 | | |
| 21 | BASIC COUNTS | AVG. CAL. | DECLINING | X | SAU | |
| | | YEAR PUPILS | ENROLL. ADJ | X | EPS RATES | |
| | K-8 PUPILS | 672.5 + | 38.50 | X | 5,394.00 | = 3,835,134.00 |
| | 9-12 PUPILS | 318.0 + | 0.00 | X | 5,783.00 | = 1,838,994.00 |
| | ADULT EDUC. COURSES AT .1 | 8.1 | | X | 5,783.00 | = 46,842.30 |
| | K-8 EQUIV. INSTR. PUPILS | 0.000 | | X | 5,394.00 | = 0.00 |
| | 9-12 EQUIV. INSTR. PUPILS | 0.000 | | X | 5,783.00 | = 0.00 |
| | WEIGHTED COUNTS | PUPILS | WEIGHTS | X | | |
| | K-8 DISADVANTAGED @ .6258 | 420.9 | X .15 | X | 5,394.00 | = 340,550.19 |
| | 9-12 DISADVANTAGED @ .6258 | 199.0 | X .15 | X | 5,783.00 | = 172,622.55 |
| | K-8 LIMITED ENGLISH PROF. | 3.0 | X .700 | X | 5,394.00 | = 11,327.40 |
| | 9-12 LIMITED ENGLISH PROF. | 0.0 | X .700 | X | 5,783.00 | = 0.00 |
| | TARGETED FUNDS | PUPILS | WEIGHTS | X | | |
| | K-8 STUDENT ASSESSMENT | 672.5 | | X | 40.00 | = 26,900.00 |
| | 9-12 STUDENT ASSESSMENT | 318.0 | | X | 40.00 | = 12,720.00 |
| | K-8 TECHNOLOGY RESOURCES | 672.5 | | X | 90.00 | = 60,525.00 |
| | 9-12 TECHNOLOGY RESOURCES | 318.0 | | X | 273.00 | = 86,814.00 |
| | K-2 PUPILS | 233.0 | X .10 | X | 5,394.00 | = 125,680.20 |
| | ISOLATED SMALL SCHOOL ADJUSTMENT | | | | | |
| | K-8 SMALL SCHOOL ADJUSTMENT | | | | | = 0.00 |
| | 9-12 SMALL SCHOOL ADJUSTMENT | | | | | = 0.00 |
| | OPERATING ALLOCATION | | | | | 6,558,109.64 |
| | OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 % | | | | | 6,361,366.35 |
| 30 | ADJUSTED TOTAL OPERATING ALLOCATION | | | | | 6,361,366.35 |

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B. OTHER SUBSIDIZABLE COSTS

| | | | | | | |
|----|--|------|---|---------|---|--------------|
| 31 | GIFTED & TALENTED EXPENDITURES FOR 2006-07 | 0.00 | X | 102.90% | = | 0.00 |
| 32 | SPECIAL EDUCATION - EPS ALLOCATION | | | | | 911,624.85 |
| 34 | VOCATIONAL EDUCATION EXPENDITURES FOR 2006-07 | 0.00 | X | 102.90% | = | 0.00 |
| 35 | TRANSPORTATION - EPS ALLOCATION | | | | | 499,018.21 |
| 36 | TRANSPORTATION (BUS PURCHASES) FOR 2007-08 | | | | | 41,793.74 |
| 39 | TOTAL OTHER SUBSIDIZABLE COSTS | | | | | 1,452,436.80 |
| 40 | TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39) | | | | | 7,813,803.15 |

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 2007-08 - S.A.D. 36 | | | | 0.00 |
| 43A | APPROVED LEASE PURCHASES FOR 2007-08 - S.A.D. 36 | | | | 0.00 |
| 44 | INSURED VALUE FACTOR FOR 2006-07 - S.A.D. 36 | | | | 0.00 |
| 47 | TOTAL DEBT SERVICE ALLOCATION | | | | 0.00 |
| 48 | TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47) | | | | 7,813,803.15 |

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DEPARTMENT OF EDUCATION
AUGUSTA 04333

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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 | 359.0 | 36.30% | 2,836,410.54 | 0.00 | 2,836,410.54 | | | |
| LIVERMORE FALLS | 630.0 | 63.70% | 4,977,392.61 | 0.00 | 4,977,392.61 | | | |
| TOTAL | 989.0 | | | | 7,813,803.15 | | | |
| | | 2007 STATE VALUATION X | MILL EXPECTATION | = TOWN CONTRIBUTION | OR TOWN ALLOCATION | LOCAL CONTRIBUTION | STATE CONTRIBUTION | |
| LIVERMORE | | 165,000,000 | 6.790 | 1,120,350.00 | 2,836,410.54 | 1,120,350.00 | 51.32% | 6.79M |
| LIVERMORE FALLS | | 156,500,000 | 6.790 | 1,062,635.00 | 4,977,392.61 | 1,062,635.00 | 48.68% | 6.79M |
| TOTAL | | 321,500,000 | | 2,182,985.00 | 7,813,803.15 | 2,182,985.00 | 100.00% | 6.79M |
| E. TOTALS AND ADJUSTMENTS | | | | TOTAL ALLOCATION | LOCAL CONTRIBUTION | STATE CONTRIBUTION | | |
| 49 | TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS | | | 7,813,803.15 | 2,182,985.00 | 5,630,818.15 | | |
| 50 | ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS | | | 7,813,803.15 | 2,182,985.00 | 5,630,818.15 | | |
| 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 | | | | | 5,752.00 | | |
| 59B | REGIONALIZATION AND EFFICIENCY ASSISTANCE | | | | | 35,000.00 | | |
| 60 | ADJUSTED STATE CONTRIBUTION | | | | | 5,671,570.15 | | |
| 61 | LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): | | | LOCAL SHARE % = 27.94% | STATE SHARE % = 72.06% | | | |
| 62 | ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): | | | LOCAL SHARE % = 27.42% | STATE SHARE % = 72.58% | | | |
| 63 | FYI: 100% E.P.S. TOTAL ALLOCATION | | | 8,010,546.44 | | | | |

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

| MONTH | SUBSIDY | PAID TO DATE | DEBT SERVICE | PAID TO DATE |
|-----------|--------------|--------------|--------------|--------------|
| July | 472,630.84 | 475,664.84 | 0.00 | 0.00 |
| August | 472,630.84 | 475,664.84 | 0.00 | 0.00 |
| September | 472,630.84 | 475,664.84 | 0.00 | 0.00 |
| October | 472,630.84 | 487,331.52 | 0.00 | 0.00 |
| November | 472,630.84 | 478,581.51 | 0.00 | 0.00 |
| December | 472,630.84 | 478,581.51 | 0.00 | 0.00 |
| Janurary | 472,630.84 | 481,936.82 | 0.00 | 0.00 |
| February | 472,630.84 | 463,628.85 | 0.00 | 0.00 |
| March | 472,630.84 | 463,628.85 | 0.00 | 0.00 |
| April | 472,630.84 | 463,628.85 | 0.00 | 0.00 |
| May | 472,630.84 | 463,628.86 | 0.00 | 0.00 |
| June | 472,630.91 | 463,628.86 | 0.00 | 0.00 |
| Total | 5,671,570.15 | 5,671,570.15 | 0.00 | 0.00 |