

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 36

2010-11

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1. COMPUTATION OF E.P.S. RATES

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		K-5	6-8	K-8	9-12	TOTAL
9	ATTENDING PUPILS (APRIL 2009)	435	226	661	320	981
10	ATTENDING PUPILS (OCTOBER 2009)	409	216	625	323	948
11	AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2009	422.0	221.0	643.0 ( 67%)	321.5 ( 33%)	964.5

	Position	K-5	6-8	9-12	=	E.P.S.	Actual	=	Ratio	X	EPS Tot	=	Elementary	Secondary
						FTE	FTE				Salary		Salary	Salary
A.	TEACHERS	24.8 (17:1)	13.8 (16:1)	21.4 (15:1)	=	60.0 /	68.0 =		.88	X	3192,941 =		1882,558	927,230
B.	GUIDANCE	1.2 (350:1)	0.6 (350:1)	1.3 (250:1)	=	3.1 /	3.0 =		1.03	X	141,336 =		97,536	48,040
C.	LIBRARIANS	0.5 (800:1)	0.3 (800:1)	0.4 (800:1)	=	1.2 /	1.0 =		1.20	X	48,682 =		39,140	19,278
D.	HEALTH	0.5 (800:1)	0.3 (800:1)	0.4 (800:1)	=	1.2 /	1.0 =		1.20	X	50,329 =		40,465	19,930
E.	EDUCATION TECHS	4.2 (100:1)	2.2 (100:1)	1.3 (250:1)	=	7.7 /	5.9 =		1.31	X	114,172 =		100,209	49,356
F.	LIBRARY TECHS	0.8 (500:1)	0.4 (500:1)	0.6 (500:1)	=	1.8 /	2.0 =		.90	X	42,728 =		25,765	12,690
G.	CLERICAL	2.1 (200:1)	1.1 (200:1)	1.6 (200:1)	=	4.8 /	6.6 =		.73	X	205,906 =		100,708	49,603
H.	SCHOOL ADMIN.	1.4 (305:1)	0.7 (305:1)	1.0 (315:1)	=	3.1 /	3.4 =		.91	X	250,910 =		152,980	75,348

	Other Support Costs (Per Pupil)	K-8	9-12			Elementary	Secondary
A.	Substitute Teachers -1/2 Day	36	36			23,148	11,574
B.	Supplies and Equipment	337	466			216,691	149,819
C.	Professional Development	57	57			36,651	18,326
D.	Instructional Leadership Support	24	24			15,432	7,716
E.	Co- and Extra-Curricular Student	33	111			21,219	35,687
F.	System Administration/Support	215	215			138,245	69,123
G.	Operations & Maintenance	986	1,172			633,998	376,798

	Salary Benefits	Percentage		Elementary	Secondary
A.	Teachers, Guidance, Librarians & Health	19.00%		391,343	192,751
B.	Education & Library Technicians	36.00%		45,351	22,337
C.	Clerical	29.00%		29,205	14,385
D.	School Administrators	14.00%		21,417	10,549

15	Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.96)				-117,993	-58,122
16	Adjustment for Title I Revenues				-240,477	-118,444

17	TOTALS				3653,590	1933,972
18	E.P.S. RATES				5,682	6,015

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## A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	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		
	APRIL 2009	647.0	327.0	974.0		
	OCTOBER 2009	615.0	302.0	917.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	631.0 +	19.33	X	5,682.00	= 3,695,175.06
	9-12 PUPILS	314.5 +	8.83	X	6,015.00	= 1,944,829.95
	ADULT EDUC. COURSES AT .1	26.1		X	6,015.00	= 156,991.50
	K-8 EQUIV. INSTR. PUPILS	0.125		X	5,682.00	= 710.25
	9-12 EQUIV. INSTR. PUPILS	0.000		X	6,015.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .6423	405.3	X .15	X	5,682.00	= 345,437.19
	9-12 DISADVANTAGED @ .6423	202.0	X .15	X	6,015.00	= 182,254.50
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	5,682.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	6,015.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	631.0		X	42.00	= 26,502.00
	9-12 STUDENT ASSESSMENT	314.5		X	42.00	= 13,209.00
	K-8 TECHNOLOGY RESOURCES	631.0		X	95.00	= 59,945.00
	9-12 TECHNOLOGY RESOURCES	314.5		X	288.00	= 90,576.00
	K-2 PUPILS	230.5	X .10	X	5,682.00	= 130,970.10
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					6,646,600.55
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					6,447,202.53
30	ADJUSTED TOTAL OPERATING ALLOCATION					6,447,202.53

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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					954,067.52
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2008-09	0.00	X	102.50%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					554,028.40
36	TRANSPORTATION (BUS PURCHASES) FOR 2009-10					50,855.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,558,950.92
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					8,006,153.45

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 - S.A.D. 36				0.00
43A	APPROVED LEASE PURCHASES FOR 2009-10 - S.A.D. 36				0.00
44	INSURED VALUE FACTOR FOR 2008-09 - S.A.D. 36				0.00
47	TOTAL DEBT SERVICE ALLOCATION				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				8,006,153.45

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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	332.5 35.77%	2,863,801.09	0.00	2,863,801.09	
LIVERMORE FALLS	597.0 64.23%	5,142,352.36	0.00	5,142,352.36	
TOTAL	929.5			8,006,153.45	
		2009 STATE VALUATION X MILL EXPECTATION	TOWN CONTRIBUTION	TOWN ALLOCATION	
LIVERMORE		190,850,000 6.960	1,328,316.00	2,863,801.09	1,328,316.00 51.48% 6.96M
LIVERMORE FALLS		179,900,000 6.960	1,252,104.00	5,142,352.36	1,252,104.00 48.52% 6.96M
TOTAL		370,750,000	2,580,420.00	8,006,153.45	2,580,420.00 100.00% 6.96M
		NON-CONFORMING UNIT ADJUSTMENT, 2% OF LOCAL CONTRIBUTION			51,608.40
		NON-CONFORMING UNIT ADJUSTMENT, ONE HALF SYSTEM ADMIN.			119,758.23
		TOTAL LOCAL CONTRIBUTION FOR NON-CONFORMING UNIT			2,751,786.63 106.64% 7.42M

E. TOTALS AND ADJUSTMENTS			TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS		8,006,153.45	2,751,786.63	5,254,366.82
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS		8,006,153.45	2,751,786.63	5,254,366.82
51	PLUS AUDIT ADJUSTMENTS				0.00
52	LESS AUDIT ADJUSTMENTS				4,844.56
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				189,082.50
60	ADJUSTED STATE CONTRIBUTION				5,060,439.76
61	LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % =	34.37%	STATE SHARE % =	65.63%
62	ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % =	36.79%	STATE SHARE % =	63.21%
63	FYI: 100% E.P.S. TOTAL ALLOCATION		8,205,551.47		

\*\*\*\*\* WARRANT ARTICLE \*\*\*\*\*

F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN	TOTAL ALLOCATION	LOCAL CONTRIBUTION	PERCENT	MILLS
LIVERMORE	2,863,801.09	1,416,619.76	51.48%	0.00
LIVERMORE FALLS	5,142,352.36	1,335,166.87	48.52%	0.00
TOTAL	8,006,153.45	2,751,786.63	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	421,703.31	421,538.94	0.00	0.00
August	421,703.31	421,538.94	0.00	0.00
September	421,703.31	421,538.95	0.00	0.00
October	421,703.31	421,538.95	0.00	0.00
November	421,703.31	421,538.95	0.00	0.00
December	421,703.31	421,538.95	0.00	0.00
Janurary	421,703.31	421,538.95	0.00	0.00
February	421,703.31	421,538.95	0.00	0.00
March	421,703.31	421,538.95	0.00	0.00
April	421,703.31	421,538.95	0.00	0.00
May	421,703.31	421,538.95	0.00	0.00
June	421,703.35	423,511.33	0.00	0.00
Total	5,060,439.76	5,060,439.76	0.00	0.00