

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

PEMBROKE

2008-09

339 - 104

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2007)	73	43	116	0	116
10 ATTENDING PUPILS (OCTOBER 2007)	69	42	111	0	111
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2007	71.0	42.5	113.5 (100%)	0.0 (0%)	113.5

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	4.2 (17:1)	2.7 (16:1)	0.0 (15:1)	=	6.9 /	9.2 =	=	.75 X	437,856 =	=	328,392	0
B. GUIDANCE	0.2 (350:1)	0.1 (350:1)	0.0 (250:1)	=	0.3 /	0.0 =	=	.30 X	0 =	=	8,933	0
C. LIBRARIANS	0.1 (800:1)	0.1 (800:1)	0.0 (800:1)	=	0.2 /	0.0 =	=	.20 X	0 =	=	5,956	0
D. HEALTH	0.1 (800:1)	0.1 (800:1)	0.0 (800:1)	=	0.2 /	0.0 =	=	.20 X	0 =	=	7,653	0
E. EDUCATION TECHS	0.7 (100:1)	0.4 (100:1)	0.0 (250:1)	=	1.1 /	2.0 =	=	.55 X	34,931 =	=	19,212	0
F. LIBRARY TECHS	0.1 (500:1)	0.1 (500:1)	0.0 (500:1)	=	0.2 /	0.0 =	=	.20 X	0 =	=	2,642	0
G. CLERICAL	0.4 (200:1)	0.2 (200:1)	0.0 (200:1)	=	0.6 /	1.0 =	=	.60 X	30,358 =	=	18,215	0
H. SCHOOL ADMIN.	0.2 (305:1)	0.1 (305:1)	0.0 (315:1)	=	0.3 /	1.0 =	=	.30 X	64,177 =	=	19,253	0

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	34	34	3,859	0
B. Supplies and Equipment	320	442	36,320	0
C. Professional Development	54	54	6,129	0
D. Instructional Leadership Support	22	22	2,497	0
E. Co- and Extra-Curricular Student	31	105	3,519	0
F. System Administration/Support	204	204	23,154	0
G. Operations & Maintenance	935	1,111	106,123	0

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	66,677	0
B. Education & Library Technicians	36.00%	7,867	0
C. Clerical	29.00%	5,282	0
D. School Administrators	14.00%	2,695	0

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.84)	-79,461	0
16 Adjustment for Title I Revenues	0	0

17 TOTALS	594,916	0
18 E.P.S. RATES	5,242	5,901

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

PEMBROKE

2008-09

339 - 104

=====

A. OPERATING COST ALLOCATIONS

```
-----
```

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2005	100.0	42.0	142.0		
	OCTOBER 2005	96.0	49.0	145.0		
	APRIL 2006	100.0	44.0	144.0		
	OCTOBER 2006	96.0	41.0	137.0		
	APRIL 2007	95.0	41.0	136.0		
	OCTOBER 2007	95.0	39.0	134.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	95.0 +	2.00	X	5,242.00	= 508,474.00
	9-12 PUPILS	40.0 +	0.00	X	5,901.00	= 236,040.00
	ADULT EDUC. COURSES AT .1	0.0		X	5,901.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.125		X	5,242.00	= 655.25
	9-12 EQUIV. INSTR. PUPILS	0.000		X	5,901.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .6421	61.0	X .15	X	5,242.00	= 47,964.30
	9-12 DISADVANTAGED @ .6421	25.7	X .15	X	5,901.00	= 22,748.36
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	5,242.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	5,901.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	95.0		X	40.00	= 3,800.00
	9-12 STUDENT ASSESSMENT	40.0		X	40.00	= 1,600.00
	K-8 TECHNOLOGY RESOURCES	95.0		X	90.00	= 8,550.00
	9-12 TECHNOLOGY RESOURCES	40.0		X	273.00	= 10,920.00
	K-2 PUPILS	35.5	X .10	X	5,242.00	= 18,609.10
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					859,361.01
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					833,580.17
30	ADJUSTED TOTAL OPERATING ALLOCATION					833,580.17

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

PEMBROKE

2008-09

339 - 104

=====

B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2006-07	5,229.91	X	102.90%	=	5,381.58
32	SPECIAL EDUCATION - EPS ALLOCATION					244,945.13
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2006-07	0.00	X	102.90%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					122,849.01
36	TRANSPORTATION (BUS PURCHASES) FOR 2007-08					23,118.33
39	TOTAL OTHER SUBSIDIZABLE COSTS					396,294.05
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					1,229,874.22

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 - PEMBROKE				0.00
43A	APPROVED LEASE PURCHASES FOR 2007-08 - PEMBROKE				15,232.00
44	INSURED VALUE FACTOR FOR 2006-07 - PEMBROKE				4,639.53
47	TOTAL DEBT SERVICE ALLOCATION				19,871.53
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				1,249,745.75

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

PEMBROKE

2008-09

339 - 104

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL. YEAR PUPILS	100.00%	OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION	TOTAL ALLOCATION	LOCAL CONTRIBUTION
PEMBROKE	135.0	100.00%	1,249,745.75		0.00		1,249,745.75		
TOTAL	135.0						1,249,745.75		

	2007 STATE VALUATION	X	MILL EXPECTATION	=	TOWN CONTRIBUTION	OR	TOWN ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
PEMBROKE	69,000,000		6.790		468,510.00		1,249,745.75	468,510.00	100.00% 6.79M
TOTAL	69,000,000				468,510.00		1,249,745.75	468,510.00	100.00% 6.79M

E. TOTALS AND ADJUSTMENTS

	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	1,249,745.75	468,510.00	781,235.75
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	1,249,745.75	468,510.00	781,235.75
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
60 ADJUSTED STATE CONTRIBUTION			781,235.75
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 37.49%	STATE SHARE % = 62.51%	
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 37.49%	STATE SHARE % = 62.51%	
63 FYI: 100% E.P.S. TOTAL ALLOCATION	1,275,526.59		

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

PEMBROKE

2008-09

339 - 104

SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	65,102.97	66,482.97	0.00	0.00
August	65,102.97	66,482.98	0.00	0.00
September	65,102.97	66,482.98	0.00	0.00
October	65,102.97	66,482.98	0.00	0.00
November	65,102.97	66,482.98	0.00	0.00
December	65,102.97	66,482.98	0.00	0.00
Janurary	65,102.97	66,482.98	0.00	0.00
February	65,102.97	63,170.98	0.00	0.00
March	65,102.97	63,170.98	0.00	0.00
April	65,102.97	0.00	0.00	0.00
May	65,102.97	0.00	0.00	0.00
June	65,103.08	189,512.94	0.00	0.00
Total	781,235.75	781,235.75	0.00	0.00