

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

PEMBROKE

2010-11

339 - 877

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2009)	69	33	102	0	102
10 ATTENDING PUPILS (OCTOBER 2009)	71	31	102	0	102
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2009	70.0	32.0	102.0 (100%)	0.0 ( 0%)	102.0

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	4.1 (17:1)	2.0 (16:1)	0.0 (15:1)	=	6.1 /	9.2 =	=	.66 X	477,213 =	=	314,961	0
B. GUIDANCE	0.2 (350:1)	0.1 (350:1)	0.0 (250:1)	=	0.3 /	0.0 =	=	.30 X	0 =	=	9,422	0
C. LIBRARIANS	0.1 (800:1)	0.0 (800:1)	0.0 (800:1)	=	0.1 /	0.0 =	=	.10 X	0 =	=	3,141	0
D. HEALTH	0.1 (800:1)	0.0 (800:1)	0.0 (800:1)	=	0.1 /	0.0 =	=	.10 X	0 =	=	4,036	0
E. EDUCATION TECHS	0.7 (100:1)	0.3 (100:1)	0.0 (250:1)	=	1.0 /	2.0 =	=	.50 X	34,368 =	=	17,184	0
F. LIBRARY TECHS	0.1 (500:1)	0.1 (500:1)	0.0 (500:1)	=	0.2 /	0.0 =	=	.20 X	0 =	=	2,787	0
G. CLERICAL	0.4 (200:1)	0.2 (200:1)	0.0 (200:1)	=	0.6 /	1.0 =	=	.60 X	24,630 =	=	14,778	0
H. SCHOOL ADMIN.	0.2 (305:1)	0.1 (305:1)	0.0 (315:1)	=	0.3 /	1.0 =	=	.30 X	67,689 =	=	20,307	0

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	36	36	3,672	0
B. Supplies and Equipment	337	466	34,374	0
C. Professional Development	57	57	5,814	0
D. Instructional Leadership Support	24	24	2,448	0
E. Co- and Extra-Curricular Student	33	111	3,366	0
F. System Administration/Support	215	215	21,930	0
G. Operations & Maintenance	986	1,172	100,572	0

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	62,996	0
B. Education & Library Technicians	36.00%	7,190	0
C. Clerical	29.00%	4,286	0
D. School Administrators	14.00%	2,843	0

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.84)	-74,816	0
16 Adjustment for Title I Revenues	0	0

17 TOTALS	561,290	0
18 E.P.S. RATES	5,503	6,341

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## A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2007	95.0	41.0	136.0		
	OCTOBER 2007	95.0	39.0	134.0		
	APRIL 2008	93.0	34.0	127.0		
	OCTOBER 2008	90.0	43.0	133.0		
	APRIL 2009	89.0	41.0	130.0		
	OCTOBER 2009	87.0	50.0	137.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	88.0 +	3.50	X	5,503.00	= 503,524.50
	9-12 PUPILS	45.5 +	0.00	X	6,341.00	= 288,515.50
	ADULT EDUC. COURSES AT .1	0.0		X	6,341.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,503.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	6,341.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .6552	57.7	X .15	X	5,503.00	= 47,628.47
	9-12 DISADVANTAGED @ .6552	29.8	X .15	X	6,341.00	= 28,344.27
	K-8 LIMITED ENGLISH PROF.	1.0	X .700	X	5,503.00	= 3,852.10
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	6,341.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	88.0		X	42.00	= 3,696.00
	9-12 STUDENT ASSESSMENT	45.5		X	42.00	= 1,911.00
	K-8 TECHNOLOGY RESOURCES	88.0		X	95.00	= 8,360.00
	9-12 TECHNOLOGY RESOURCES	45.5		X	288.00	= 13,104.00
	K-2 PUPILS	33.0	X .10	X	5,503.00	= 18,159.90
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					917,095.74
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					889,582.86
30	ADJUSTED TOTAL OPERATING ALLOCATION					889,582.86

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B. OTHER SUBSIDIZABLE COSTS

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31	GIFTED & TALENTED EXPENDITURES FOR 2008-09	2,839.88	X	102.50%	=	2,910.88
32	SPECIAL EDUCATION - EPS ALLOCATION					248,444.55
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2008-09	0.00	X	102.50%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					130,040.45
36	TRANSPORTATION (BUS PURCHASES) FOR 2009-10					23,118.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					404,513.88
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					1,294,096.74

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 - PEMBROKE				0.00
43A	APPROVED LEASE PURCHASES FOR 2009-10 - PEMBROKE				0.00
44	INSURED VALUE FACTOR FOR 2008-09 - PEMBROKE				12,330.66
47	TOTAL DEBT SERVICE ALLOCATION				12,330.66
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				1,306,427.40

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL. YEAR PUPILS	OPERATING ALLOCATION	DEBT ALLOCATION	TOWN ALLOCATION
PEMBROKE	133.5 100.00%	1,306,427.40	0.00	1,306,427.40
TOTAL	133.5			1,306,427.40

	2009 STATE VALUATION X	MILL EXPECTATION	TOWN CONTRIBUTION	TOWN ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
PEMBROKE	83,800,000	6.960	583,248.00	1,306,427.40	583,248.00 100.00%	6.96M
TOTAL	83,800,000		583,248.00	1,306,427.40	583,248.00 100.00%	6.96M

E. TOTALS AND ADJUSTMENTS

	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	1,306,427.40	583,248.00	723,179.40
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	1,306,427.40	583,248.00	723,179.40
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
59C LESS AMOUNT TO BE PAID BY FEDERAL ARRA TITLE XIV STABILIZATION FUNDS			42,738.00
60 ADJUSTED STATE CONTRIBUTION			680,441.40
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 44.64%	STATE SHARE % = 55.36%	
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 47.92%	STATE SHARE % = 52.08%	
63 FYI: 100% E.P.S. TOTAL ALLOCATION	1,333,940.28		

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  
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## SCHEDULED PAYMENTS &amp; YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	56,703.45	54,350.66	0.00	0.00
August	56,703.45	59,056.24	0.00	0.00
September	56,703.45	56,703.45	0.00	0.00
October	56,703.45	56,703.45	0.00	0.00
November	56,703.45	56,703.45	0.00	0.00
December	56,703.45	56,703.45	0.00	0.00
Janurary	56,703.45	56,703.45	0.00	0.00
February	56,703.45	0.00	0.00	0.00
March	56,703.45	0.00	0.00	0.00
April	56,703.45	0.00	0.00	0.00
May	56,703.45	226,813.80	0.00	0.00
June	56,703.45	56,703.45	0.00	0.00
Total	680,441.40	680,441.40	0.00	0.00