

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

PEMBROKE

2006-07

339 - 104

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2005	76.5	38.0	114.5 (100%)	0.0 (0%)	114.5

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	4.5 (17:1)	2.4 (16:1)	0.0 (15:1)	=	6.9 /	8.2 =	.84 X	370,357 =	311,100	0
B. GUIDANCE	0.2 (350:1)	0.1 (350:1)	0.0 (250:1)	=	0.3 /	0.0 =	.30 X	0 =	8,251	0
C. LIBRARIANS	0.1 (800:1)	0.0 (800:1)	0.0 (800:1)	=	0.1 /	0.0 =	.10 X	0 =	2,750	0
D. HEALTH	0.1 (800:1)	0.0 (800:1)	0.0 (800:1)	=	0.1 /	0.0 =	.10 X	0 =	3,498	0
E. EDUCATION TECHS	0.8 (100:1)	0.4 (100:1)	0.0 (250:1)	=	1.2 /	2.0 =	.60 X	34,201 =	20,521	0
F. LIBRARY TECHS	0.2 (500:1)	0.1 (500:1)	0.0 (500:1)	=	0.3 /	0.0 =	.30 X	0 =	3,796	0
G. CLERICAL	0.4 (200:1)	0.2 (200:1)	0.0 (200:1)	=	0.6 /	0.8 =	.75 X	20,926 =	15,695	0
H. SCHOOL ADMIN.	0.3 (305:1)	0.1 (305:1)	0.0 (315:1)	=	0.4 /	1.0 =	.40 X	61,340 =	24,536	0

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	32	32	3,664	0
B. Supplies and Equipment	302	418	34,579	0
C. Professional Development	51	51	5,840	0
D. Instructional Leadership Support	20	20	2,290	0
E. Co- and Extra-Curricular Student	29	99	3,321	0
F. System Administration/Support	349	346	39,961	0
G. Operations & Maintenance	929	1,104	106,371	0

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	61,864	0
B. Education & Library Technicians	36.00%	8,754	0
C. Clerical	29.00%	4,552	0
D. School Administrators	14.00%	3,435	0

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.84)	-75,586	0
16 Adjustment for Title I Revenues	0	0

17 TOTALS	589,191	0
18 E.P.S. RATES	5,146	5,627

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A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2003	99.0	30.0	129.0		
	OCTOBER 2003	114.0	38.0	152.0		
	APRIL 2004	105.0	38.0	143.0		
	OCTOBER 2004	101.0	45.0	146.0		
	APRIL 2005	100.0	42.0	142.0		
	OCTOBER 2005	96.0	49.0	145.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	98.0 +	4.50	X	5,146.00	= 527,465.00
	9-12 PUPILS	45.5 +	0.00	X	5,627.00	= 256,028.50
	ADULT EDUC. COURSES AT .1	0.0		X	5,627.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,146.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	5,627.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .5446	53.4	X .15	X	5,146.00	= 41,219.46
	9-12 DISADVANTAGED @ .5446	24.8	X .15	X	5,627.00	= 20,932.44
	K-8 LIMITED ENGLISH PROF.	0.0	X .500	X	5,146.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .500	X	5,627.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	98.0		X	79.00	= 7,742.00
	9-12 STUDENT ASSESSMENT	45.5		X	79.00	= 3,594.50
	K-8 TECHNOLOGY RESOURCES	98.0		X	85.00	= 8,330.00
	9-12 TECHNOLOGY RESOURCES	45.5		X	258.00	= 11,739.00
	K-2 PUPILS	34.0	X .10	X	5,146.00	= 17,496.40
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					894,547.30
	OPERATING ALLOCATION WITH EPS TRANSITION AT 90.00 %					805,092.57
30	ADJUSTED TOTAL OPERATING ALLOCATION					805,092.57

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2004-05	2,600.93	X	102.40%	=	2,663.35
32	SPECIAL EDUCATION - EPS ALLOCATION					225,790.75
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2004-05	6,649.70	X	102.40%	=	6,809.29
35	TRANSPORTATION - EPS ALLOCATION					115,130.13
36	TRANSPORTATION (BUS PURCHASES) FOR 2005-06					19,300.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					369,693.53
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					1,174,786.10

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 2005-06				15,232.00
43A	APPROVED LEASE PURCHASES FOR 2005-06				0.00
44	INSURED VALUE FACTOR FOR 2004-05				21,348.48
47	TOTAL DEBT SERVICE ALLOCATION				36,580.48
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				1,211,366.58

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL. YEAR PUPILS	2005 STATE VALUATION	MILL EXPECTATION	LOCAL CONTRIBUTION	OR	TOTAL ALLOCATION	LOCAL CONTRIBUTION		
PEMBROKE	143.5 100.00%	46,000,000	7.60	349,600.00		1,211,366.58	349,600.00	100.00%	7.60M
TOTAL	143.5	46,000,000		349,600.00		1,211,366.58	349,600.00	100.00%	7.60M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	1,211,366.58	349,600.00	861,766.58
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	1,211,366.58	349,600.00	861,766.58
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
57 LESS ADJUSTMENT FOR LAPTOP AGREEMENT			0.00
58E TRANSITION ADJUSTMENTS PER CHAPTER 519 PART AAAA-11 (TIER 2) AND AAAA-22 & 23			0.00
58F EPS TRANSITION ADJUSTMENT PER 20-A MRSa SECTION 15686 AND SUB-SEC. 2 TIER 1			0.00
59A MINIMUM TEACHER SALARY ADJUSTMENT			1,620.00
60 A D J U S T E D S T A T E C O N T R I B U T I O N			863,386.58
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 28.86% STATE SHARE % = 71.14%			
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 28.73% STATE SHARE % = 71.27%			
63 FYI: 100% E.P.S. TOTAL ALLOCATION	1,300,821.31		