

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

PEMBROKE

2011-12

339 - 877

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2010)	72	32	104	0	104
10 ATTENDING PUPILS (OCTOBER 2010)	72	29	101	0	101
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2010	72.0	30.5	102.5 (100%)	0.0 (0%)	102.5

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)	1.9 (16:1)	0.0 (15:1)	=	6.1 /	9.1 =	=	.67 X	478,090 =	=	320,320	0
B. GUIDANCE	0.2 (350:1)	0.1 (350:1)	0.0 (250:1)	=	0.3 /	0.0 =	=	.30 X	0 =	=	9,573	0
C. LIBRARIANS	0.1 (800:1)	0.0 (800:1)	0.0 (800:1)	=	0.1 /	0.0 =	=	.10 X	0 =	=	3,191	0
D. HEALTH	0.1 (800:1)	0.0 (800:1)	0.0 (800:1)	=	0.1 /	0.0 =	=	.10 X	0 =	=	4,100	0
E. EDUCATION TECHS	0.7 (100:1)	0.3 (100:1)	0.0 (250:1)	=	1.0 /	2.0 =	=	.50 X	34,918 =	=	17,459	0
F. LIBRARY TECHS	0.1 (500:1)	0.1 (500:1)	0.0 (500:1)	=	0.2 /	0.0 =	=	.20 X	0 =	=	2,831	0
G. CLERICAL	0.4 (200:1)	0.2 (200:1)	0.0 (200:1)	=	0.6 /	1.0 =	=	.60 X	27,026 =	=	16,216	0
H. SCHOOL ADMIN.	0.2 (305:1)	0.1 (305:1)	0.0 (315:1)	=	0.3 /	1.0 =	=	.30 X	68,772 =	=	20,632	0

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	37	37	3,793	0
B. Supplies and Equipment	342	473	35,055	0
C. Professional Development	58	58	5,945	0
D. Instructional Leadership Support	24	24	2,460	0
E. Co- and Extra-Curricular Student	34	113	3,485	0
F. System Administration/Support	218	218	22,345	0
G. Operations & Maintenance	1,002	1,191	102,705	0

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	64,065	0
B. Education & Library Technicians	36.00%	7,304	0
C. Clerical	29.00%	4,703	0
D. School Administrators	14.00%	2,888	0

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.84)	-76,332	0
16 Adjustment for Title I Revenues	0	0

17 TOTALS	572,738	0
18 E.P.S. RATES	5,588	6,327

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	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		
	APRIL 2010	87.0	49.0	136.0		
	OCTOBER 2010	89.0	48.0	137.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	88.0 +	1.16	X	5,588.00	= 498,226.08
	9-12 PUPILS	48.5 +	0.00	X	6,327.00	= 306,859.50
	ADULT EDUC. COURSES AT .1	0.0		X	6,327.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,588.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	6,327.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .6742	59.3	X .15	X	5,588.00	= 49,705.26
	9-12 DISADVANTAGED @ .6742	32.7	X .15	X	6,327.00	= 31,033.94
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	5,588.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	6,327.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	88.0		X	43.00	= 3,784.00
	9-12 STUDENT ASSESSMENT	48.5		X	43.00	= 2,085.50
	K-8 TECHNOLOGY RESOURCES	88.0		X	97.00	= 8,536.00
	9-12 TECHNOLOGY RESOURCES	48.5		X	293.00	= 14,210.50
	K-2 PUPILS	29.0	X .10	X	5,588.00	= 16,205.20
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					930,645.98
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					902,726.60
30	ADJUSTED TOTAL OPERATING ALLOCATION					902,726.60

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2009-10	4,291.92	X	101.60%	=	4,360.59
32	SPECIAL EDUCATION - EPS ALLOCATION					276,757.37
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2009-10	0.00	X	101.60%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					155,059.97
36	TRANSPORTATION (BUS PURCHASES) FOR 2010-11					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					436,177.93
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					1,338,904.53

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 2010-11 - PEMBROKE				0.00
43A	APPROVED LEASE PURCHASES FOR 2010-11 - PEMBROKE				0.00
44	INSURED VALUE FACTOR FOR 2009-10 - PEMBROKE				16,431.29
47	TOTAL DEBT SERVICE ALLOCATION				16,431.29
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				1,355,335.82

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION	TOTAL ALLOCATION	LOCAL CONTRIBUTION
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	AVG. CAL. YEAR PUPILS	100.00%	OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION
PEMBROKE	136.5		1,355,335.82		0.00		1,355,335.82
TOTAL	136.5						1,355,335.82

	2010 STATE VALUATION	MILL EXPECTATION	X	=	TOWN CONTRIBUTION	OR	TOWN ALLOCATION		
PEMBROKE	84,900,000	7.470			634,203.00		1,355,335.82	634,203.00	100.00% 7.47M
TOTAL	84,900,000				634,203.00		1,355,335.82	634,203.00	100.00% 7.47M

E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
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49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	1,355,335.82	634,203.00	721,132.82
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	1,355,335.82	634,203.00	721,132.82
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
59E LESS MAINECARE SEED			0.00

60 ADJUSTED STATE CONTRIBUTION 721,132.82

61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 46.79% STATE SHARE % = 53.21%

62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 46.79% STATE SHARE % = 53.21%

63 FYI: 100% E.P.S. TOTAL ALLOCATION 1,383,255.20

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	60,094.40	60,094.40	0.00	0.00
August	60,094.40	60,094.40	0.00	0.00
September	60,094.40	60,094.40	0.00	0.00
October	60,094.40	60,094.40	0.00	0.00
November	60,094.40	60,094.40	0.00	0.00
December	60,094.40	60,094.40	0.00	0.00
Janurary	60,094.40	60,094.40	0.00	0.00
February	60,094.40	60,094.40	0.00	0.00
March	60,094.40	60,094.40	0.00	0.00
April	60,094.40	60,094.40	0.00	0.00
May	60,094.40	60,094.41	0.00	0.00
June	60,094.42	60,094.41	0.00	0.00
Total	721,132.82	721,132.82	0.00	0.00