

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

HERMON

2008-09

197 - 293

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2007)	424	223	647	529	1,176
10 ATTENDING PUPILS (OCTOBER 2007)	418	217	635	556	1,191
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2007	421.0	220.0	641.0 (54%)	542.5 (46%)	1,183.5

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	24.8 (17:1)	13.8 (16:1)	36.2 (15:1)	=	74.8 /	78.1 =	=	.96 X	3383,491 =	=	1754,002	1494,149
B. GUIDANCE	1.2 (350:1)	0.6 (350:1)	2.2 (250:1)	=	4.0 /	4.0 =	=	1.00 X	195,940 =	=	105,808	90,132
C. LIBRARIANS	0.5 (800:1)	0.3 (800:1)	0.7 (800:1)	=	1.5 /	1.9 =	=	.79 X	93,563 =	=	39,914	34,001
D. HEALTH	0.5 (800:1)	0.3 (800:1)	0.7 (800:1)	=	1.5 /	1.0 =	=	1.50 X	49,969 =	=	40,475	34,479
E. EDUCATION TECHS	4.2 (100:1)	2.2 (100:1)	2.2 (250:1)	=	8.6 /	7.0 =	=	1.23 X	123,874 =	=	82,277	70,088
F. LIBRARY TECHS	0.8 (500:1)	0.4 (500:1)	1.1 (500:1)	=	2.3 /	2.6 =	=	.88 X	43,474 =	=	20,659	17,598
G. CLERICAL	2.1 (200:1)	1.1 (200:1)	2.7 (200:1)	=	5.9 /	5.9 =	=	1.00 X	158,372 =	=	85,521	72,851
H. SCHOOL ADMIN.	1.4 (305:1)	0.7 (305:1)	1.7 (315:1)	=	3.8 /	4.0 =	=	.95 X	296,087 =	=	151,893	129,390

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	34	34	21,794	18,445
B. Supplies and Equipment	320	442	205,120	239,785
C. Professional Development	54	54	34,614	29,295
D. Instructional Leadership Support	22	22	14,102	11,935
E. Co- and Extra-Curricular Student	31	105	19,871	56,963
F. System Administration/Support	204	204	130,764	110,670
G. Operations & Maintenance	935	1,111	599,335	602,718

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	368,638	314,025
B. Education & Library Technicians	36.00%	37,057	31,567
C. Clerical	29.00%	24,801	21,127
D. School Administrators	14.00%	21,265	18,115

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.02)	55,082	46,919
16 Adjustment for Title I Revenues	-37,669	-32,088

17 TOTALS	3775,322	3412,163
18 E.P.S. RATES	5,890	6,290

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A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2005	625.0	253.0	878.0		
	OCTOBER 2005	630.0	242.0	872.0		
	APRIL 2006	645.0	242.0	887.0		
	OCTOBER 2006	644.0	242.0	886.0		
	APRIL 2007	647.0	234.0	881.0		
	OCTOBER 2007	634.0	276.0	910.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	640.5 +	0.00	X	5,890.00	= 3,772,545.00
	9-12 PUPILS	255.0 +	0.00	X	6,290.00	= 1,603,950.00
	ADULT EDUC. COURSES AT .1	0.3		X	6,290.00	= 1,887.00
	K-8 EQUIV. INSTR. PUPILS	0.125		X	5,890.00	= 736.25
	9-12 EQUIV. INSTR. PUPILS	0.250		X	6,290.00	= 1,572.50
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .2145	137.4	X .15	X	5,890.00	= 121,392.90
	9-12 DISADVANTAGED @ .2145	54.7	X .15	X	6,290.00	= 51,609.45
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	5,890.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	6,290.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	640.5		X	40.00	= 25,620.00
	9-12 STUDENT ASSESSMENT	255.0		X	40.00	= 10,200.00
	K-8 TECHNOLOGY RESOURCES	640.5		X	90.00	= 57,645.00
	9-12 TECHNOLOGY RESOURCES	255.0		X	273.00	= 69,615.00
	K-2 PUPILS	229.5	X .10	X	5,890.00	= 135,175.50
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					5,851,948.60
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					5,676,390.14
30	ADJUSTED TOTAL OPERATING ALLOCATION					5,676,390.14

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2006-07	51,682.76	X	102.90%	=	53,181.56
32	SPECIAL EDUCATION - EPS ALLOCATION					727,476.88
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2006-07	74,499.67	X	102.90%	=	76,660.16
35	TRANSPORTATION - EPS ALLOCATION					324,866.54
36	TRANSPORTATION (BUS PURCHASES) FOR 2007-08					41,231.37
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,223,416.51
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					6,899,806.65

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	HERMON				
	11/01/08	NEW HERMON HIGH SCHOOL	635,000.00	59,180.00	694,180.00
	05/01/09	NEW HERMON HIGH SCHOOL	0.00	49,655.00	49,655.00
42	TOTAL PRINCIPAL & INTEREST		635,000.00	108,835.00	743,835.00
43	APPROVED LEASES FOR 2007-08 - HERMON				0.00
43A	APPROVED LEASE PURCHASES FOR 2007-08 - HERMON				0.00
44	INSURED VALUE FACTOR FOR 2006-07 - HERMON				0.00
47	TOTAL DEBT SERVICE ALLOCATION				743,835.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				7,643,641.65

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION	TOTAL ALLOCATION	LOCAL CONTRIBUTION	
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	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION
HERMON	895.5	100.00%	7,643,641.65		0.00		7,643,641.65
TOTAL	895.5						7,643,641.65

		2007 STATE VALUATION X	MILL EXPECTATION =	TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
HERMON		346,700,000	6.790	2,354,093.00		7,643,641.65	2,354,093.00	100.00%	6.79M
TOTAL		346,700,000		2,354,093.00		7,643,641.65	2,354,093.00	100.00%	6.79M

E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
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49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	7,643,641.65	2,354,093.00	5,289,548.65
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	7,643,641.65	2,354,093.00	5,289,548.65
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			5,289,548.65
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61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 30.80%	STATE SHARE % = 69.20%	
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 30.80%	STATE SHARE % = 69.20%	

63 FYI: 100% E.P.S. TOTAL ALLOCATION			7,819,200.11
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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	378,809.47	385,743.47	0.00	0.00
August	378,809.47	385,743.47	0.00	0.00
September	378,809.47	385,743.47	0.00	0.00
October	378,809.47	385,743.47	0.00	0.00
November	378,809.47	385,743.47	694,180.00	694,180.00
December	378,809.47	385,743.47	0.00	0.00
Janurary	378,809.47	385,743.47	0.00	0.00
February	378,809.47	369,101.87	0.00	0.00
March	378,809.47	369,101.87	0.00	0.00
April	378,809.47	369,101.87	0.00	0.00
May	378,809.47	369,101.87	49,655.00	49,655.00
June	378,809.48	369,101.88	0.00	0.00
Total	4,545,713.65	4,545,713.65	743,835.00	743,835.00