

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

HERMON

2009-10

197 - 293

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2008)	431	221	652	540	1,192
10 ATTENDING PUPILS (OCTOBER 2008)	428	206	634	549	1,183
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2008	429.5	213.5	643.0 ( 54%)	544.5 ( 46%)	1,187.5

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	25.3 (17:1)	13.3 (16:1)	36.3 (15:1)	=	74.9 /	79.2 =		.95 X	3563,052 =		1827,845	1557,054
B. GUIDANCE	1.2 (350:1)	0.6 (350:1)	2.2 (250:1)	=	4.0 /	4.0 =		1.00 X	208,673 =		112,683	95,990
C. LIBRARIANS	0.5 (800:1)	0.3 (800:1)	0.7 (800:1)	=	1.5 /	2.0 =		.75 X	100,506 =		40,705	34,675
D. HEALTH	0.5 (800:1)	0.3 (800:1)	0.7 (800:1)	=	1.5 /	1.0 =		1.50 X	51,417 =		41,648	35,478
E. EDUCATION TECHS	4.3 (100:1)	2.1 (100:1)	2.2 (250:1)	=	8.6 /	6.0 =		1.43 X	109,649 =		84,671	72,127
F. LIBRARY TECHS	0.9 (500:1)	0.4 (500:1)	1.1 (500:1)	=	2.4 /	1.6 =		1.50 X	27,669 =		22,412	19,092
G. CLERICAL	2.1 (200:1)	1.1 (200:1)	2.7 (200:1)	=	5.9 /	5.9 =		1.00 X	161,282 =		87,092	74,190
H. SCHOOL ADMIN.	1.4 (305:1)	0.7 (305:1)	1.7 (315:1)	=	3.8 /	4.0 =		.95 X	304,674 =		156,298	133,142

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	35	35	22,505	19,058
B. Supplies and Equipment	329	455	211,547	247,748
C. Professional Development	56	56	36,008	30,492
D. Instructional Leadership Support	23	23	14,789	12,524
E. Co- and Extra-Curricular Student	32	108	20,576	58,806
F. System Administration/Support	210	210	135,030	114,345
G. Operations & Maintenance	962	1,143	618,566	622,364

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	384,347	327,407
B. Education & Library Technicians	36.00%	38,550	32,839
C. Clerical	29.00%	25,257	21,515
D. School Administrators	14.00%	21,882	18,640

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.02)	57,317	48,824
16 Adjustment for Title I Revenues	-35,755	-30,458

17 TOTALS	3923,972	3545,851
18 E.P.S. RATES	6,103	6,512

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	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		
	APRIL 2008	651.0	269.0	920.0		
	OCTOBER 2008	634.0	279.0	913.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	642.5 +	0.00	X	6,103.00	= 3,921,177.50
	9-12 PUPILS	274.0 +	0.00	X	6,512.00	= 1,784,288.00
	ADULT EDUC. COURSES AT .1	0.2		X	6,512.00	= 1,302.40
	K-8 EQUIV. INSTR. PUPILS	0.125		X	6,103.00	= 762.88
	9-12 EQUIV. INSTR. PUPILS	0.250		X	6,512.00	= 1,628.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .2256	144.9	X .15	X	6,103.00	= 132,648.71
	9-12 DISADVANTAGED @ .2256	61.8	X .15	X	6,512.00	= 60,366.24
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	6,103.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	6,512.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	642.5		X	41.00	= 26,342.50
	9-12 STUDENT ASSESSMENT	274.0		X	41.00	= 11,234.00
	K-8 TECHNOLOGY RESOURCES	642.5		X	93.00	= 59,752.50
	9-12 TECHNOLOGY RESOURCES	274.0		X	281.00	= 76,994.00
	K-2 PUPILS	224.0	X .10	X	6,103.00	= 136,707.20
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					6,213,203.93
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					6,026,807.81
30	ADJUSTED TOTAL OPERATING ALLOCATION					6,026,807.81

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B. OTHER SUBSIDIZABLE COSTS

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31	GIFTED & TALENTED EXPENDITURES FOR 2007-08	40,547.25	X	102.90%	=	41,723.12
32	SPECIAL EDUCATION - EPS ALLOCATION					937,967.15
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2007-08	68,336.30	X	102.90%	=	70,318.05
35	TRANSPORTATION - EPS ALLOCATION					351,881.76
36	TRANSPORTATION (BUS PURCHASES) FOR 2008-09					66,148.11
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,468,038.19
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					7,494,846.00

C. DEBT SERVICE ALLOCATIONS

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41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	HERMON				
	11/01/09	NEW HERMON HIGH SCHOOL	625,000.00	49,655.00	674,655.00
	05/01/10	NEW HERMON HIGH SCHOOL	0.00	40,280.00	40,280.00
42	TOTAL PRINCIPAL & INTEREST		625,000.00	89,935.00	714,935.00
43	APPROVED LEASES FOR 2008-09 - HERMON				0.00
43A	APPROVED LEASE PURCHASES FOR 2008-09 - HERMON				0.00
44	INSURED VALUE FACTOR FOR 2007-08 - HERMON				0.00
47	TOTAL DEBT SERVICE ALLOCATION				714,935.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				8,209,781.00

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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	916.5 100.00%	8,209,781.00		0.00		8,209,781.00			
TOTAL	916.5					8,209,781.00			
		2008 STATE VALUATION X	MILL EXPECTATION	=	TOWN CONTRIBUTION	OR	TOWN ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
HERMON		400,600,000	6.690		2,680,014.00		8,209,781.00	2,680,014.00	100.00% 6.69M
TOTAL		400,600,000			2,680,014.00		8,209,781.00	2,680,014.00	100.00% 6.69M
E. TOTALS AND ADJUSTMENTS			TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION				
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49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS				8,209,781.00	2,680,014.00	5,529,767.00		
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS				8,209,781.00	2,680,014.00	5,529,767.00		
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						144,216.00		
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						5,385,551.00		
61	LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):				LOCAL SHARE % = 32.64%	STATE SHARE % = 67.36%			
62	ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):				LOCAL SHARE % = 34.40%	STATE SHARE % = 65.60%			
63	FYI: 100% E.P.S. TOTAL ALLOCATION				8,396,177.12				

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	389,218.00	0.00	0.00	0.00
August	389,218.00	0.00	0.00	0.00
September	389,218.00	0.00	0.00	0.00
October	389,218.00	1,597,550.64	0.00	0.00
November	389,218.00	399,387.67	674,655.00	674,655.00
December	389,218.00	399,387.67	0.00	0.00
Janurary	389,218.00	399,387.67	0.00	0.00
February	389,218.00	373,749.27	0.00	0.00
March	389,218.00	373,749.27	0.00	0.00
April	389,218.00	373,749.27	0.00	0.00
May	389,218.00	373,749.27	40,280.00	40,280.00
June	389,218.00	379,905.27	0.00	0.00
Total	4,670,616.00	4,670,616.00	714,935.00	714,935.00