

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

HERMON

2007-08

197 - 293

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2006)	427	218	645	526	1,171
10 ATTENDING PUPILS (OCTOBER 2006)	421	223	644	554	1,198
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2006	424.0	220.5	644.5 (54%)	540.0 (46%)	1,184.5

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	24.9 (17:1)	13.8 (16:1)	36.0 (15:1)	=	74.7 /	77.6 =		.96 X	3207,261 =		1662,644	1416,327
B. GUIDANCE	1.2 (350:1)	0.6 (350:1)	2.2 (250:1)	=	4.0 /	3.6 =		1.11 X	180,044 =		107,918	91,931
C. LIBRARIANS	0.5 (800:1)	0.3 (800:1)	0.7 (800:1)	=	1.5 /	2.0 =		.75 X	95,024 =		38,485	32,783
D. HEALTH	0.5 (800:1)	0.3 (800:1)	0.7 (800:1)	=	1.5 /	1.0 =		1.50 X	48,560 =		39,334	33,506
E. EDUCATION TECHS	4.2 (100:1)	2.2 (100:1)	2.2 (250:1)	=	8.6 /	6.5 =		1.32 X	115,273 =		82,166	69,994
F. LIBRARY TECHS	0.8 (500:1)	0.4 (500:1)	1.1 (500:1)	=	2.3 /	2.6 =		.88 X	41,562 =		19,751	16,824
G. CLERICAL	2.1 (200:1)	1.1 (200:1)	2.7 (200:1)	=	5.9 /	5.9 =		1.00 X	160,719 =		86,788	73,931
H. SCHOOL ADMIN.	1.4 (305:1)	0.7 (305:1)	1.7 (315:1)	=	3.8 /	4.0 =		.95 X	287,745 =		147,613	125,745

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	33	33	21,269	17,820
B. Supplies and Equipment	311	430	200,440	232,200
C. Professional Development	52	52	33,514	28,080
D. Instructional Leadership Support	21	21	13,535	11,340
E. Co- and Extra-Curricular Student	30	102	19,335	55,080
F. System Administration/Support	359	356	231,376	192,240
G. Operations & Maintenance	956	1,136	616,142	613,440

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	351,192	299,164
B. Education & Library Technicians	36.00%	36,690	31,254
C. Clerical	29.00%	25,169	21,440
D. School Administrators	14.00%	20,666	17,604

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.02)	52,793	44,966
16 Adjustment for Title I Revenues	-46,647	-39,737

17 TOTALS	3760,172	3385,932
18 E.P.S. RATES	5,834	6,270

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A. OPERATING COST ALLOCATIONS

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19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2004	606.0	241.0	847.0		
	OCTOBER 2004	607.0	258.0	865.0		
	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		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	644.5 +	0.00	X	5,834.00	= 3,760,013.00
	9-12 PUPILS	242.0 +	4.33	X	6,270.00	= 1,544,489.10
	ADULT EDUC. COURSES AT .1	0.0		X	6,270.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,834.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	6,270.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .1879	121.1	X .15	X	5,834.00	= 105,974.61
	9-12 DISADVANTAGED @ .1879	45.5	X .15	X	6,270.00	= 42,792.75
	K-8 LIMITED ENGLISH PROF.	0.0	X .500	X	5,834.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .500	X	6,270.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	644.5		X	40.00	= 25,780.00
	9-12 STUDENT ASSESSMENT	242.0		X	40.00	= 9,680.00
	K-8 TECHNOLOGY RESOURCES	644.5		X	87.00	= 56,071.50
	9-12 TECHNOLOGY RESOURCES	242.0		X	265.00	= 64,130.00
	K-2 PUPILS	226.5	X .10	X	5,834.00	= 132,140.10
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					5,741,071.06
	OPERATING ALLOCATION WITH EPS TRANSITION AT 95.00 %					5,454,017.50
30	ADJUSTED TOTAL OPERATING ALLOCATION					5,454,017.50

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2005-06	54,698.11	X	102.90%	=	56,284.36
32	SPECIAL EDUCATION - EPS ALLOCATION					705,903.88
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2005-06	99,488.26	X	102.90%	=	102,373.42
35	TRANSPORTATION - EPS ALLOCATION					332,327.29
36	TRANSPORTATION (BUS PURCHASES) FOR 2006-07					23,305.50
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,220,194.44
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					6,674,211.94

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
		11/01/07 NEW HERMON HIGH SCHOOL	650,000.00	68,930.00	718,930.00
		05/01/08 NEW HERMON HIGH SCHOOL	0.00	59,180.00	59,180.00
42	TOTAL PRINCIPAL & INTEREST		650,000.00	128,110.00	778,110.00
43	APPROVED LEASES FOR 2006-07				0.00
43A	APPROVED LEASE PURCHASES FOR 2006-07				0.00
44	INSURED VALUE FACTOR FOR 2005-06				0.00
47	TOTAL DEBT SERVICE ALLOCATION				778,110.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				7,452,321.94

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

						TOTAL ALLOCATION	LOCAL CONTRIBUTION		
HERMON	AVG. CAL. YEAR PUPILS	2006 STATE VALUATION	MILL EXPECTATION	LOCAL CONTRIBUTION	OR	TOTAL ALLOCATION	2,413,536.00	100.00%	7.44M
	886.5	324,400,000	7.44	2,413,536.00		7,452,321.94			
TOTAL	886.5	324,400,000		2,413,536.00		7,452,321.94	2,413,536.00	100.00%	7.44M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION

49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	7,452,321.94	2,413,536.00	5,038,785.94
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	7,452,321.94	2,413,536.00	5,038,785.94
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
58F EPS TRANSITION ADJUSTMENT PER 20-A MRSA SECTION 15686			0.00
58G LIMITATION OF INCREASES ADJUSTMENT - 15%			0.00
59A MINIMUM TEACHER SALARY ADJUSTMENT			25,401.00
59B REGIONALIZATION AND EFFICIENCY ASSISTANCE			0.00
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			5,064,186.94
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 32.39%		STATE SHARE % = 67.61%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 32.05%		STATE SHARE % = 67.95%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	7,739,375.50		