

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

HERMON

2010-11

197 - 293

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2009)	430	203	633	540	1,173
10 ATTENDING PUPILS (OCTOBER 2009)	417	199	616	540	1,156
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2009	423.5	201.0	624.5 (54%)	540.0 (46%)	1,164.5

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)	12.6 (16:1)	36.0 (15:1)	=	73.5 /	78.5 =	=	.94 X	3647,790 =	=	1851,618	1577,305
B. GUIDANCE	1.2 (350:1)	0.6 (350:1)	2.2 (250:1)	=	4.0 /	3.9 =	=	1.03 X	189,923 =	=	105,635	89,986
C. LIBRARIANS	0.5 (800:1)	0.3 (800:1)	0.7 (800:1)	=	1.5 /	2.0 =	=	.75 X	103,646 =	=	41,977	35,758
D. HEALTH	0.5 (800:1)	0.3 (800:1)	0.7 (800:1)	=	1.5 /	1.0 =	=	1.50 X	52,703 =	=	42,690	36,365
E. EDUCATION TECHS	4.2 (100:1)	2.0 (100:1)	2.2 (250:1)	=	8.4 /	6.7 =	=	1.25 X	123,865 =	=	83,609	71,222
F. LIBRARY TECHS	0.8 (500:1)	0.4 (500:1)	1.1 (500:1)	=	2.3 /	2.6 =	=	.88 X	45,607 =	=	21,672	18,462
G. CLERICAL	2.1 (200:1)	1.0 (200:1)	2.7 (200:1)	=	5.8 /	5.9 =	=	.98 X	165,512 =	=	87,589	74,613
H. SCHOOL ADMIN.	1.4 (305:1)	0.7 (305:1)	1.7 (315:1)	=	3.8 /	4.0 =	=	.95 X	312,291 =	=	160,205	136,471

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	36	36	22,482	19,440
B. Supplies and Equipment	337	466	210,457	251,640
C. Professional Development	57	57	35,597	30,780
D. Instructional Leadership Support	24	24	14,988	12,960
E. Co- and Extra-Curricular Student	33	111	20,609	59,940
F. System Administration/Support	215	215	134,268	116,100
G. Operations & Maintenance	986	1,172	615,757	632,880

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	387,965	330,489
B. Education & Library Technicians	36.00%	37,901	32,286
C. Clerical	29.00%	25,401	21,638
D. School Administrators	14.00%	22,429	19,106

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.02)	57,823	49,262
16 Adjustment for Title I Revenues	-51,781	-44,110

17 TOTALS	3928,890	3572,593
18 E.P.S. RATES	6,291	6,616

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197 - 293

A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	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		
	APRIL 2009	633.0	276.0	909.0		
	OCTOBER 2009	617.0	275.0	892.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	625.0 +	11.00	X	6,291.00	= 4,001,076.00
	9-12 PUPILS	275.5 +	0.00	X	6,616.00	= 1,822,708.00
	ADULT EDUC. COURSES AT .1	0.0		X	6,616.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	6,291.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.250		X	6,616.00	= 1,654.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .2674	167.1	X .15	X	6,291.00	= 157,683.92
	9-12 DISADVANTAGED @ .2674	73.7	X .15	X	6,616.00	= 73,139.88
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	6,291.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	6,616.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	625.0		X	42.00	= 26,250.00
	9-12 STUDENT ASSESSMENT	275.5		X	42.00	= 11,571.00
	K-8 TECHNOLOGY RESOURCES	625.0		X	95.00	= 59,375.00
	9-12 TECHNOLOGY RESOURCES	275.5		X	288.00	= 79,344.00
	K-2 PUPILS	208.0	X .10	X	6,291.00	= 130,852.80
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					6,363,654.60
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					6,172,744.96
30	ADJUSTED TOTAL OPERATING ALLOCATION					6,172,744.96

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197 - 293

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2008-09	7,971.00	X	102.50%	=	8,170.28
32	SPECIAL EDUCATION - EPS ALLOCATION					809,578.19
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2008-09	80,352.95	X	102.50%	=	82,361.77
35	TRANSPORTATION - EPS ALLOCATION					360,678.81
36	TRANSPORTATION (BUS PURCHASES) FOR 2009-10					77,008.67
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,337,797.72
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					7,510,542.68

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	HERMON				
	11/01/10	NEW HERMON HIGH SCHOOL	610,000.00	40,280.00	650,280.00
	05/01/11	NEW HERMON HIGH SCHOOL	0.00	30,748.75	30,748.75
42	TOTAL PRINCIPAL & INTEREST		610,000.00	71,028.75	681,028.75
43	APPROVED LEASES FOR 2009-10 - HERMON				0.00
43A	APPROVED LEASE PURCHASES FOR 2009-10 - HERMON				0.00
44	INSURED VALUE FACTOR FOR 2008-09 - HERMON				0.00
47	TOTAL DEBT SERVICE ALLOCATION				681,028.75
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				8,191,571.43

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197 - 293

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL. YEAR PUPILS	OPERATING ALLOCATION	DEBT ALLOCATION	TOWN ALLOCATION	TOTAL ALLOCATION	LOCAL CONTRIBUTION
HERMON	900.5 100.00%	8,191,571.43	0.00	8,191,571.43		
TOTAL	900.5			8,191,571.43		

	2009 STATE VALUATION X	MILL EXPECTATION	TOWN CONTRIBUTION	TOWN ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
HERMON	426,850,000	6.960	2,970,876.00	8,191,571.43	2,970,876.00	100.00% 6.96M
TOTAL	426,850,000		2,970,876.00	8,191,571.43	2,970,876.00	100.00% 6.96M
NON-CONFORMING UNIT ADJUSTMENT, 2% OF LOCAL CONTRIBUTION					59,417.52	
NON-CONFORMING UNIT ADJUSTMENT, ONE HALF SYSTEM ADMIN.					104,132.03	
TOTAL LOCAL CONTRIBUTION FOR NON-CONFORMING UNIT					3,134,425.55	105.51% 7.34M

E. TOTALS AND ADJUSTMENTS

	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	8,191,571.43	3,134,425.55	5,057,145.88
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	8,191,571.43	3,134,425.55	5,057,145.88
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			217,693.50
60 ADJUSTED STATE CONTRIBUTION			4,839,452.38

61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 38.26% STATE SHARE % = 61.74%

62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 40.92% STATE SHARE % = 59.08%

63 FYI: 100% E.P.S. TOTAL ALLOCATION 8,382,481.07

F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN	TOTAL ALLOCATION	LOCAL CONTRIBUTION	PERCENT	MILLS
HERMON	8,191,571.43	3,134,425.55	100.00%	0.00
TOTAL	8,191,571.43	3,134,425.55	100.00%	0.00

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	346,535.30	345,302.63	0.00	0.00
August	346,535.30	345,302.63	0.00	0.00
September	346,535.30	345,302.63	0.00	0.00
October	346,535.30	345,302.63	0.00	0.00
November	346,535.30	345,302.63	650,280.00	650,280.00
December	346,535.30	345,302.64	0.00	0.00
Janurary	346,535.30	345,302.64	0.00	0.00
February	346,535.30	345,302.64	0.00	0.00
March	346,535.30	345,302.64	0.00	0.00
April	346,535.30	345,302.64	0.00	0.00
May	346,535.30	345,302.64	30,748.75	30,748.75
June	346,535.33	360,094.64	0.00	0.00
Total	4,158,423.63	4,158,423.63	681,028.75	681,028.75