

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

HERMON

2012-13

197 - 293

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2011)	446	198	644	526	1,170
10 ATTENDING PUPILS (OCTOBER 2011)	434	218	652	550	1,202
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2011	440.0	208.0	648.0 ( 55%)	538.0 ( 45%)	1,186.0

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	25.9 (17:1)	13.0 (16:1)	35.9 (15:1)	=	74.8 /	72.8 =		1.03 X	3595,151 =		2036,653	1666,353
B. GUIDANCE	1.4 (315:1)	0.7 (315:1)	2.4 (225:1)	=	4.5 /	3.0 =		1.50 X	165,504 =		136,541	111,715
C. LIBRARIANS	0.6 (720:1)	0.3 (720:1)	0.7 (720:1)	=	1.6 /	2.0 =		.80 X	111,949 =		49,257	40,302
D. HEALTH	0.6 (720:1)	0.3 (720:1)	0.7 (720:1)	=	1.6 /	1.0 =		1.60 X	41,455 =		36,480	29,848
E. EDUCATION TECHS	4.9 (090:1)	2.3 (090:1)	2.4 (225:1)	=	9.6 /	6.6 =		1.45 X	130,875 =		104,373	85,396
F. LIBRARY TECHS	1.0 (450:1)	0.5 (450:1)	1.2 (450:1)	=	2.7 /	1.6 =		1.69 X	29,991 =		27,877	22,808
G. CLERICAL	2.4 (180:1)	1.2 (180:1)	3.0 (180:1)	=	6.6 /	6.0 =		1.10 X	179,118 =		108,367	88,663
H. SCHOOL ADMIN.	1.6 (275:1)	0.8 (275:1)	1.9 (284:1)	=	4.3 /	4.0 =		1.08 X	320,780 =		190,543	155,899

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	37	37	23,976	19,906
B. Supplies and Equipment	346	478	224,208	257,164
C. Professional Development	59	59	38,232	31,742
D. Instructional Leadership Support	24	24	15,552	12,912
E. Co- and Extra-Curricular Student	34	114	22,032	61,332
F. System Administration/Support	220	220	142,560	118,360
G. Operations & Maintenance	1,013	1,204	656,424	647,752

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	429,197	351,161
B. Education & Library Technicians	36.00%	47,610	38,953
C. Clerical	29.00%	31,426	25,712
D. School Administrators	14.00%	26,676	21,826

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.02)	54,281	44,417
16 Adjustment for Title I Revenues	-58,059	-47,502

17 TOTALS	4344,206	3784,718
18 E.P.S. RATES	6,704	7,035

## COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

HERMON

2012-13

197 - 293

## =====

## A. OPERATING COST ALLOCATIONS

-----

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2009	633.0	276.0	909.0		
	OCTOBER 2009	617.0	275.0	892.0		
	APRIL 2010	614.0	269.0	883.0		
	OCTOBER 2010	631.0	290.0	921.0		
	APRIL 2011	641.0	286.0	927.0		
	OCTOBER 2011	649.0	287.0	936.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	645.0 +	0.00	X	6,704.00	= 4,324,080.00
	9-12 PUPILS	286.5 +	0.00	X	7,035.00	= 2,015,527.50
	ADULT EDUC. COURSES AT .1	0.0		X	7,035.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	6,704.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.375		X	7,035.00	= 2,638.13
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .2419	156.0	X .15	X	6,704.00	= 156,873.60
	9-12 DISADVANTAGED @ .2419	69.3	X .15	X	7,035.00	= 73,128.83
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	6,704.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	7,035.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	645.0		X	43.00	= 27,735.00
	9-12 STUDENT ASSESSMENT	286.5		X	43.00	= 12,319.50
	K-8 TECHNOLOGY RESOURCES	645.0		X	98.00	= 63,210.00
	9-12 TECHNOLOGY RESOURCES	286.5		X	296.00	= 84,804.00
	K-2 PUPILS	233.0	X .10	X	6,704.00	= 156,203.20
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					6,916,519.76
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					6,709,024.16
30	ADJUSTED TOTAL OPERATING ALLOCATION					6,709,024.16

## COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

HERMON

2012-13

197 - 293

=====

B. OTHER SUBSIDIZABLE COSTS

-----

31	GIFTED & TALENTED EXPENDITURES FOR 2010-11	63,458.86	X	101.10%	=	64,156.91
32	SPECIAL EDUCATION - EPS ALLOCATION					906,608.00
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2010-11	126,916.00	X	101.10%	=	128,312.08
35	TRANSPORTATION - EPS ALLOCATION					370,485.10
36	TRANSPORTATION (BUS PURCHASES) FOR 2011-12					57,072.66
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,526,634.74
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					8,235,658.90

C. DEBT SERVICE ALLOCATIONS

-----

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	HERMON				
	11/01/12	NEW HERMON HIGH SCHOOL	585,000.00	20,782.50	605,782.50
	05/01/13	NEW HERMON HIGH SCHOOL	0.00	10,545.00	10,545.00
42	TOTAL PRINCIPAL & INTEREST		585,000.00	31,327.50	616,327.50
43	APPROVED LEASES FOR 2011-12 - HERMON				0.00
43A	APPROVED LEASE PURCHASES FOR 2011-12 - HERMON				0.00
44	INSURED VALUE FACTOR FOR 2010-11 - HERMON				0.00
47	TOTAL DEBT SERVICE ALLOCATION				616,327.50
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				8,851,986.40

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

HERMON

2012-13

197 - 293

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION	TOTAL ALLOCATION	LOCAL CONTRIBUTION								
-----										
	AVG. CAL. YEAR PUPILS	100.00%	OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION			
HERMON	931.5		8,851,986.40		0.00		8,851,986.40			
TOTAL	931.5						8,851,986.40			
			2011 STATE VALUATION X	MILL EXPECTATION	=	TOWN CONTRIBUTION	OR	TOWN ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
HERMON			441,700,000	7.800		3,445,260.00		8,851,986.40	3,445,260.00	100.00% 7.80M
TOTAL			441,700,000			3,445,260.00		8,851,986.40	3,445,260.00	100.00% 7.80M
E. TOTALS AND ADJUSTMENTS			TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION					
-----										
49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			8,851,986.40	3,445,260.00	5,406,726.40				
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			8,851,986.40	3,445,260.00	5,406,726.40				
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				
59D	BUS REFURBISHING ADJUSTMENT					0.00				
59E	LESS MAINECARE SEED - PRIVATE					18,994.38				
59E	LESS MAINECARE SEED - PUBLIC					2,807.13				
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					5,384,924.89				
61	LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 38.92% STATE SHARE % = 61.08%									
62	ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 39.17% STATE SHARE % = 60.83%									
63	FYI: 100% E.P.S. TOTAL ALLOCATION			9,059,482.00						