

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

HERMON

2011-12

197 - 293

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2010)	416	197	613	531	1,144
10 ATTENDING PUPILS (OCTOBER 2010)	438	192	630	546	1,176
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2010	427.0	194.5	621.5 (54%)	538.5 (46%)	1,160.0

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	25.1 (17:1)	12.2 (16:1)	35.9 (15:1)	=	73.2 /	74.8 =	=	.98 X	3614,171 =	=	1912,620	1629,268
B. GUIDANCE	1.2 (350:1)	0.6 (350:1)	2.2 (250:1)	=	4.0 /	4.0 =	=	1.00 X	199,125 =	=	107,528	91,597
C. LIBRARIANS	0.5 (800:1)	0.2 (800:1)	0.7 (800:1)	=	1.4 /	2.0 =	=	.70 X	105,306 =	=	39,806	33,908
D. HEALTH	0.5 (800:1)	0.2 (800:1)	0.7 (800:1)	=	1.4 /	1.0 =	=	1.40 X	53,546 =	=	40,481	34,483
E. EDUCATION TECHS	4.3 (100:1)	1.9 (100:1)	2.2 (250:1)	=	8.4 /	6.0 =	=	1.40 X	116,551 =	=	88,112	75,059
F. LIBRARY TECHS	0.9 (500:1)	0.4 (500:1)	1.1 (500:1)	=	2.4 /	1.6 =	=	1.50 X	29,664 =	=	24,028	20,468
G. CLERICAL	2.1 (200:1)	1.0 (200:1)	2.7 (200:1)	=	5.8 /	5.9 =	=	.98 X	172,214 =	=	91,136	77,634
H. SCHOOL ADMIN.	1.4 (305:1)	0.6 (305:1)	1.7 (315:1)	=	3.7 /	4.0 =	=	.93 X	317,291 =	=	159,344	135,737

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	37	37	22,996	19,925
B. Supplies and Equipment	342	473	212,553	254,711
C. Professional Development	58	58	36,047	31,233
D. Instructional Leadership Support	24	24	14,916	12,924
E. Co- and Extra-Curricular Student	34	113	21,131	60,851
F. System Administration/Support	218	218	135,487	117,393
G. Operations & Maintenance	1,002	1,191	622,743	641,354

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	399,083	339,959
B. Education & Library Technicians	36.00%	40,370	34,390
C. Clerical	29.00%	26,429	22,514
D. School Administrators	14.00%	22,308	19,003

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.02)	59,484	50,678
16 Adjustment for Title I Revenues	-58,186	-49,566

17 TOTALS	4018,415	3653,523
18 E.P.S. RATES	6,466	6,785

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A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	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		
	APRIL 2010	614.0	269.0	883.0		
	OCTOBER 2010	631.0	290.0	921.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	622.5 +	7.50	X	6,466.00	= 4,073,580.00
	9-12 PUPILS	279.5 +	0.00	X	6,785.00	= 1,896,407.50
	ADULT EDUC. COURSES AT .1	0.0		X	6,785.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	6,466.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.500		X	6,785.00	= 3,392.50
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .2314	144.0	X .15	X	6,466.00	= 139,665.60
	9-12 DISADVANTAGED @ .2314	64.7	X .15	X	6,785.00	= 65,848.43
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	6,466.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	6,785.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	622.5		X	43.00	= 26,767.50
	9-12 STUDENT ASSESSMENT	279.5		X	43.00	= 12,018.50
	K-8 TECHNOLOGY RESOURCES	622.5		X	97.00	= 60,382.50
	9-12 TECHNOLOGY RESOURCES	279.5		X	293.00	= 81,893.50
	K-2 PUPILS	209.0	X .10	X	6,466.00	= 135,139.40
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					6,495,095.43
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					6,300,242.56
30	ADJUSTED TOTAL OPERATING ALLOCATION					6,300,242.56

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2009-10	53,842.93	X	101.60%	=	54,704.42
32	SPECIAL EDUCATION - EPS ALLOCATION					801,145.42
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2009-10	91,624.68	X	101.60%	=	93,090.67
35	TRANSPORTATION - EPS ALLOCATION					348,241.36
36	TRANSPORTATION (BUS PURCHASES) FOR 2010-11					51,282.33
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,348,464.20
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					7,648,706.76

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	HERMON				
	11/01/11	NEW HERMON HIGH SCHOOL	595,000.00	30,748.75	625,748.75
	05/01/12	NEW HERMON HIGH SCHOOL	0.00	20,782.50	20,782.50
42	TOTAL PRINCIPAL & INTEREST		595,000.00	51,531.25	646,531.25
43	APPROVED LEASES FOR 2010-11 - HERMON				0.00
43A	APPROVED LEASE PURCHASES FOR 2010-11 - HERMON				0.00
44	INSURED VALUE FACTOR FOR 2009-10 - HERMON				0.00
47	TOTAL DEBT SERVICE ALLOCATION				646,531.25
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				8,295,238.01

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL. YEAR PUPILS	100.00%	OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOTAL ALLOCATION	LOCAL CONTRIBUTION
HERMON	902.0	100.00%	8,295,238.01		0.00		8,295,238.01	
TOTAL	902.0						8,295,238.01	

	2010 STATE VALUATION	X	MILL EXPECTATION	=	TOWN CONTRIBUTION	OR	TOWN ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
HERMON	438,600,000		7.500		3,289,500.00		8,295,238.01	3,289,500.00	100.00%
TOTAL	438,600,000				3,289,500.00		8,295,238.01	3,289,500.00	100.00%
								NON-CONFORMING UNIT ADJUSTMENT, 2% OF LOCAL CONTRIBUTION	7.50M
								NON-CONFORMING UNIT ADJUSTMENT, ONE HALF SYSTEM ADMIN.	65,790.00
								TOTAL LOCAL CONTRIBUTION FOR NON-CONFORMING UNIT	104,880.35
									3,460,170.35 105.19% 7.89M

E. TOTALS AND ADJUSTMENTS

	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	8,295,238.01	3,460,170.35	4,835,067.66
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	8,295,238.01	3,460,170.35	4,835,067.66
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
59E LESS MAINECARE SEED			13,269.17
60 ADJUSTED STATE CONTRIBUTION			4,821,798.49
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):		LOCAL SHARE % = 41.71%	STATE SHARE % = 58.29%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):		LOCAL SHARE % = 41.87%	STATE SHARE % = 58.13%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	8,490,090.88		

PRELIMINARY

***** WARRANT ARTICLE *****				
F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN	TOTAL ALLOCATION	LOCAL CONTRIBUTION	PERCENT	MILLS
HERMON	8,295,238.01	3,460,170.35	100.00%	0.00
TOTAL	8,295,238.01	3,460,170.35	100.00%	0.00

Preliminary = Adjustments will be made to these subsidy printouts throughout FY12 – not comparable to previous year(s) finalized subsidy printouts.