

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

GORHAM

2009-10

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1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2008)	1,167	662	1,829	869	2,698
10 ATTENDING PUPILS (OCTOBER 2008)	1,176	654	1,830	857	2,687
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2008	1,171.5	658.0	1,829.5 (68%)	863.0 (32%)	2,692.5

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	68.9 (17:1)	41.1 (16:1)	57.5 (15:1)	=	167.5	/	164.9	=	1.02 X	7967,351	=	5526,155	2600,543
B. GUIDANCE	3.3 (350:1)	1.9 (350:1)	3.5 (250:1)	=	8.7	/	11.2	=	.78 X	550,821	=	292,155	137,485
C. LIBRARIANS	1.5 (800:1)	0.8 (800:1)	1.1 (800:1)	=	3.4	/	4.0	=	.85 X	219,703	=	126,989	59,759
D. HEALTH	1.5 (800:1)	0.8 (800:1)	1.1 (800:1)	=	3.4	/	4.0	=	.85 X	190,846	=	110,309	51,910
E. EDUCATION TECHS	11.7 (100:1)	6.6 (100:1)	3.5 (250:1)	=	21.8	/	22.8	=	.96 X	391,713	=	255,710	120,334
F. LIBRARY TECHS	2.3 (500:1)	1.3 (500:1)	1.7 (500:1)	=	5.3	/	2.0	=	2.65 X	34,737	=	62,596	29,457
G. CLERICAL	5.9 (200:1)	3.3 (200:1)	4.3 (200:1)	=	13.5	/	16.8	=	.80 X	485,915	=	264,338	124,394
H. SCHOOL ADMIN.	3.8 (305:1)	2.2 (305:1)	2.7 (315:1)	=	8.7	/	10.0	=	.87 X	756,435	=	447,507	210,591

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	35	35	64,033	30,205
B. Supplies and Equipment	329	455	601,906	392,665
C. Professional Development	56	56	102,452	48,328
D. Instructional Leadership Support	23	23	42,079	19,849
E. Co- and Extra-Curricular Student	32	108	58,544	93,204
F. System Administration/Support	210	210	384,195	181,230
G. Operations & Maintenance	962	1,143	1759,979	986,409

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	1150,566	541,442
B. Education & Library Technicians	36.00%	114,590	53,925
C. Clerical	29.00%	76,658	36,074
D. School Administrators	14.00%	62,651	29,483

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.08)	684,340	322,048
16 Adjustment for Title I Revenues	-94,410	-44,428

17 TOTALS	12093,342	6024,906
18 E.P.S. RATES	6,610	6,981

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2006	1,860.0	874.0	2,734.0		
	OCTOBER 2006	1,834.0	889.0	2,723.0		
	APRIL 2007	1,835.0	869.0	2,704.0		
	OCTOBER 2007	1,820.0	884.0	2,704.0		
	APRIL 2008	1,824.0	870.0	2,694.0		
	OCTOBER 2008	1,826.0	856.0	2,682.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	1,825.0 +	8.16	X	6,610.00	= 12,117,187.60
	9-12 PUPILS	863.0 +	10.66	X	6,981.00	= 6,099,020.46
	ADULT EDUC. COURSES AT .1	2.4		X	6,981.00	= 16,754.40
	K-8 EQUIV. INSTR. PUPILS	1.500		X	6,610.00	= 9,915.00
	9-12 EQUIV. INSTR. PUPILS	0.375		X	6,981.00	= 2,617.88
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .1873	341.8	X .15	X	6,610.00	= 338,894.70
	9-12 DISADVANTAGED @ .1873	161.6	X .15	X	6,981.00	= 169,219.44
	K-8 LIMITED ENGLISH PROF.	6.0	X .700	X	6,610.00	= 27,762.00
	9-12 LIMITED ENGLISH PROF.	7.0	X .700	X	6,981.00	= 34,206.90
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,825.0		X	41.00	= 74,825.00
	9-12 STUDENT ASSESSMENT	863.0		X	41.00	= 35,383.00
	K-8 TECHNOLOGY RESOURCES	1,825.0		X	93.00	= 169,725.00
	9-12 TECHNOLOGY RESOURCES	863.0		X	281.00	= 242,503.00
	K-2 PUPILS	576.0	X .10	X	6,610.00	= 380,736.00
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					19,718,750.38
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					19,127,187.86
30	ADJUSTED TOTAL OPERATING ALLOCATION					19,127,187.86

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2007-08	71,043.42	X	102.90%	=	73,103.68
32	SPECIAL EDUCATION - EPS ALLOCATION					4,104,772.69
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2007-08	329,951.38	X	102.90%	=	339,519.97
35	TRANSPORTATION - EPS ALLOCATION					1,203,380.77
36	TRANSPORTATION (BUS PURCHASES) FOR 2008-09					168,665.33
39	TOTAL OTHER SUBSIDIZABLE COSTS					5,889,442.44
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					25,016,630.30

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	GORHAM				
	11/01/09	ADDN & REN TO VILLAGE SCHOOL	205,000.00	5,396.40	210,396.40
	09/01/09	ADD & REN TO GORHAM HS	481,850.00	62,781.91	544,631.91
	03/01/10	ADD & REN TO GORHAM HS	0.00	50,253.81	50,253.81
	11/01/09	NEW MIDDLE SCHOOL	729,589.20	197,979.31	927,568.51
	05/01/10	NEW MIDDLE SCHOOL	0.00	186,123.48	186,123.48
42	TOTAL PRINCIPAL & INTEREST		1,416,439.20	502,534.91	1,918,974.11
43	APPROVED LEASES FOR 2008-09 - GORHAM				0.00
43A	APPROVED LEASE PURCHASES FOR 2008-09 - GORHAM				0.00
44	INSURED VALUE FACTOR FOR 2007-08 - GORHAM				0.00
47	TOTAL DEBT SERVICE ALLOCATION				1,918,974.11
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				26,935,604.41

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION				TOTAL ALLOCATION	LOCAL CONTRIBUTION
GORHAM	AVG. CAL. YEAR PUPILS	OPERATING ALLOCATION	DEBT ALLOCATION	TOWN ALLOCATION	
	2,688.0 100.00%	26,935,604.41	0.00	26,935,604.41	
TOTAL	2,688.0			26,935,604.41	

GORHAM	2008 STATE VALUATION	MILL EXPECTATION	TOWN CONTRIBUTION	TOWN ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
	1,487,700,000	6.690	9,952,713.00	26,935,604.41	9,952,713.00	100.00% 6.69M
TOTAL	1,487,700,000		9,952,713.00	26,935,604.41	9,952,713.00	100.00% 6.69M

E. TOTALS AND ADJUSTMENTS				TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			26,935,604.41	9,952,713.00	16,982,891.41
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			26,935,604.41	9,952,713.00	16,982,891.41
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					535,572.00
60	ADJUSTED STATE CONTRIBUTION					16,447,319.41
61	LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):			LOCAL SHARE % = 36.95%	STATE SHARE % = 63.05%	
62	ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):			LOCAL SHARE % = 38.94%	STATE SHARE % = 61.06%	
63	FYI: 100% E.P.S. TOTAL ALLOCATION			27,527,166.93		

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	1,210,695.44	1,250,367.44	0.00	0.00
August	1,210,695.44	1,250,367.44	0.00	0.00
September	1,210,695.44	1,250,367.44	544,631.91	544,631.91
October	1,210,695.44	1,250,367.44	0.00	0.00
November	1,210,695.44	1,250,367.44	1,137,964.91	1,137,964.91
December	1,210,695.44	1,250,367.44	0.00	0.00
Janurary	1,210,695.44	1,250,367.44	0.00	0.00
February	1,210,695.44	1,155,154.64	0.00	0.00
March	1,210,695.44	1,155,154.64	50,253.81	50,253.81
April	1,210,695.44	1,155,154.64	0.00	0.00
May	1,210,695.44	1,155,154.65	186,123.48	186,123.48
June	1,210,695.46	1,155,154.65	0.00	0.00
Total	14,528,345.30	14,528,345.30	1,918,974.11	1,918,974.11