

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

GORHAM

2010-11

171 - 235

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2009)	1,176	658	1,834	850	2,684
10 ATTENDING PUPILS (OCTOBER 2009)	1,182	624	1,806	841	2,647
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2009	1,179.0	641.0	1,820.0 (68%)	845.5 (32%)	2,665.5

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	69.4 (17:1)	40.1 (16:1)	56.4 (15:1)	=	165.9 /	162.9 =	=	1.02 X	8164,247 =	=	5662,722	2664,810
B. GUIDANCE	3.4 (350:1)	1.8 (350:1)	3.4 (250:1)	=	8.6 /	7.0 =	=	1.23 X	369,672 =	=	309,194	145,503
C. LIBRARIANS	1.5 (800:1)	0.8 (800:1)	1.1 (800:1)	=	3.4 /	4.0 =	=	.85 X	225,195 =	=	130,163	61,253
D. HEALTH	1.5 (800:1)	0.8 (800:1)	1.1 (800:1)	=	3.4 /	4.0 =	=	.85 X	195,618 =	=	113,067	53,208
E. EDUCATION TECHS	11.8 (100:1)	6.4 (100:1)	3.4 (250:1)	=	21.6 /	20.8 =	=	1.04 X	362,721 =	=	256,516	120,714
F. LIBRARY TECHS	2.4 (500:1)	1.3 (500:1)	1.7 (500:1)	=	5.4 /	2.0 =	=	2.70 X	35,606 =	=	65,372	30,764
G. CLERICAL	5.9 (200:1)	3.2 (200:1)	4.2 (200:1)	=	13.3 /	16.4 =	=	.81 X	482,744 =	=	265,896	125,127
H. SCHOOL ADMIN.	3.9 (305:1)	2.1 (305:1)	2.7 (315:1)	=	8.7 /	9.0 =	=	.97 X	693,810 =	=	457,637	215,359

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	36	36	65,520	30,438
B. Supplies and Equipment	337	466	613,340	394,003
C. Professional Development	57	57	103,740	48,194
D. Instructional Leadership Support	24	24	43,680	20,292
E. Co- and Extra-Curricular Student	33	111	60,060	93,851
F. System Administration/Support	215	215	391,300	181,783
G. Operations & Maintenance	986	1,172	1794,520	990,926

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	1180,878	555,707
B. Education & Library Technicians	36.00%	115,880	54,532
C. Clerical	29.00%	77,110	36,287
D. School Administrators	14.00%	64,069	30,150

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.08)	701,121	329,908
16 Adjustment for Title I Revenues	-116,547	-54,845

17 TOTALS	12355,238	6127,963
18 E.P.S. RATES	6,789	7,248

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A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	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		
	APRIL 2009	1,831.0	846.0	2,677.0		
	OCTOBER 2009	1,804.0	837.0	2,641.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	1,817.5 +	5.83	X	6,789.00	= 12,378,587.37
	9-12 PUPILS	841.5 +	18.83	X	7,248.00	= 6,235,671.84
	ADULT EDUC. COURSES AT .1	2.0		X	7,248.00	= 14,496.00
	K-8 EQUIV. INSTR. PUPILS	0.750		X	6,789.00	= 5,091.75
	9-12 EQUIV. INSTR. PUPILS	1.500		X	7,248.00	= 10,872.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X X		
	K-8 DISADVANTAGED @ .1868	339.5	X .15	X	6,789.00	= 345,729.83
	9-12 DISADVANTAGED @ .1868	157.2	X .15	X	7,248.00	= 170,907.84
	K-8 LIMITED ENGLISH PROF.	9.0	X .500	X	6,789.00	= 30,550.50
	9-12 LIMITED ENGLISH PROF.	7.0	X .500	X	7,248.00	= 25,368.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X X		
	K-8 STUDENT ASSESSMENT	1,817.5		X	42.00	= 76,335.00
	9-12 STUDENT ASSESSMENT	841.5		X	42.00	= 35,343.00
	K-8 TECHNOLOGY RESOURCES	1,817.5		X	95.00	= 172,662.50
	9-12 TECHNOLOGY RESOURCES	841.5		X	288.00	= 242,352.00
	K-2 PUPILS	580.0	X .10	X	6,789.00	= 393,762.00
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					20,137,729.63
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					19,533,597.74
30	ADJUSTED TOTAL OPERATING ALLOCATION					19,533,597.74

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2008-09	63,348.23	X	102.50%	=	64,931.94
32	SPECIAL EDUCATION - EPS ALLOCATION					3,856,436.99
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2008-09	327,593.84	X	102.50%	=	335,783.69
35	TRANSPORTATION - EPS ALLOCATION					1,233,465.29
36	TRANSPORTATION (BUS PURCHASES) FOR 2009-10					62,978.20
39	TOTAL OTHER SUBSIDIZABLE COSTS					5,553,596.10
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					25,087,193.84

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	GORHAM				
	09/01/10	ADD & REN TO GORHAM HS	481,850.00	50,253.81	532,103.81
	03/01/11	ADD & REN TO GORHAM HS	0.00	37,725.71	37,725.71
	11/01/10	NEW MIDDLE SCHOOL	729,589.20	186,123.48	915,712.68
	05/01/11	NEW MIDDLE SCHOOL	0.00	174,267.66	174,267.66
	10/01/10	NEW PREK-5 SCHOOL	0.00	307,682.02	307,682.02
	04/01/11	NEW PREK-5 SCHOOL	0.00	307,682.02	307,682.02
42	TOTAL PRINCIPAL & INTEREST		1,211,439.20	1,063,734.70	2,275,173.90
43	APPROVED LEASES FOR 2009-10 - GORHAM				30,800.00
43A	APPROVED LEASE PURCHASES FOR 2009-10 - GORHAM				0.00
44	INSURED VALUE FACTOR FOR 2008-09 - GORHAM				0.00
47	TOTAL DEBT SERVICE ALLOCATION				2,305,973.90
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				27,393,167.74

STATE OF MAINE
DEPARTMENT OF EDUCATION
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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

					TOTAL ALLOCATION	LOCAL CONTRIBUTION
GORHAM	AVG. CAL. YEAR PUPILS	100.00%	OPERATING ALLOCATION	+ DEBT ALLOCATION	= TOWN ALLOCATION	
	2,659.5		27,393,167.74	0.00	27,393,167.74	
TOTAL	2,659.5				27,393,167.74	

		2009 STATE VALUATION	MILL EXPECTATION	TOWN CONTRIBUTION	OR TOWN ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
GORHAM		1,492,250,000	6.900	10,296,525.00	27,393,167.74	10,296,525.00	100.00% 6.90M
TOTAL		1,492,250,000		10,296,525.00	27,393,167.74	10,296,525.00	100.00% 6.90M

E. TOTALS AND ADJUSTMENTS

	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	27,393,167.74	10,296,525.00	17,096,642.74
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	27,393,167.74	10,296,525.00	17,096,642.74
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			755,078.50
60 ADJUSTED STATE CONTRIBUTION			16,341,564.24
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 37.59%	STATE SHARE % = 62.41%	
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 40.34%	STATE SHARE % = 59.66%	
63 FYI: 100% E.P.S. TOTAL ALLOCATION	27,997,299.63		

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	1,172,199.19	1,172,199.19	0.00	0.00
August	1,172,199.19	1,172,199.19	0.00	0.00
September	1,172,199.19	1,172,199.19	532,103.81	532,103.81
October	1,172,199.19	1,172,199.19	307,682.02	307,682.02
November	1,172,199.19	1,172,199.19	915,712.68	915,712.68
December	1,172,199.19	1,172,199.19	0.00	0.00
Janurary	1,172,199.19	1,172,199.20	0.00	0.00
February	1,172,199.19	1,172,199.20	0.00	0.00
March	1,172,199.19	1,172,199.20	37,725.71	37,725.71
April	1,172,199.19	1,172,199.20	307,682.02	307,682.02
May	1,172,199.19	1,172,199.20	174,267.66	174,267.66
June	1,172,199.25	1,172,199.20	0.00	0.00
Total	14,066,390.34	14,066,390.34	2,275,173.90	2,275,173.90