

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

GORHAM

2011-12

171 - 235

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2010)	1,187	639	1,826	834	2,660
10 ATTENDING PUPILS (OCTOBER 2010)	1,171	617	1,788	864	2,652
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2010	1,179.0	628.0	1,807.0 (68%)	849.0 (32%)	2,656.0

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	69.4 (17:1)	39.3 (16:1)	56.6 (15:1)	=	165.3 /	158.3 =	=	1.04 X	8137,981 =	=	5755,180	2708,320
B. GUIDANCE	3.4 (350:1)	1.8 (350:1)	3.4 (250:1)	=	8.6 /	11.0 =	=	.78 X	581,418 =	=	308,384	145,122
C. LIBRARIANS	1.5 (800:1)	0.8 (800:1)	1.1 (800:1)	=	3.4 /	4.0 =	=	.85 X	235,503 =	=	136,121	64,057
D. HEALTH	1.5 (800:1)	0.8 (800:1)	1.1 (800:1)	=	3.4 /	4.0 =	=	.85 X	204,536 =	=	118,222	55,634
E. EDUCATION TECHS	11.8 (100:1)	6.3 (100:1)	3.4 (250:1)	=	21.5 /	19.6 =	=	1.10 X	348,236 =	=	260,481	122,579
F. LIBRARY TECHS	2.4 (500:1)	1.3 (500:1)	1.7 (500:1)	=	5.4 /	2.0 =	=	2.70 X	36,177 =	=	66,421	31,257
G. CLERICAL	5.9 (200:1)	3.1 (200:1)	4.2 (200:1)	=	13.2 /	15.8 =	=	.84 X	476,979 =	=	272,450	128,212
H. SCHOOL ADMIN.	3.9 (305:1)	2.1 (305:1)	2.7 (315:1)	=	8.7 /	9.0 =	=	.97 X	704,917 =	=	464,963	218,806

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	37	37	66,859	31,413
B. Supplies and Equipment	342	473	617,994	401,577
C. Professional Development	58	58	104,806	49,242
D. Instructional Leadership Support	24	24	43,368	20,376
E. Co- and Extra-Curricular Student	34	113	61,438	95,937
F. System Administration/Support	218	218	393,926	185,082
G. Operations & Maintenance	1,002	1,191	1810,614	1011,159

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	1200,402	564,895
B. Education & Library Technicians	36.00%	117,685	55,381
C. Clerical	29.00%	79,011	37,181
D. School Administrators	14.00%	65,095	30,633

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.08)	712,901	335,479
16 Adjustment for Title I Revenues	-107,045	-50,374

17 TOTALS	12549,276	6241,968
18 E.P.S. RATES	6,945	7,352

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

GORHAM

2011-12

171 - 235

=====

A. OPERATING COST ALLOCATIONS

```
-----
```

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	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		
	APRIL 2010	1,824.0	831.0	2,655.0		
	OCTOBER 2010	1,784.0	865.0	2,649.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	1,804.0 +	11.50	X	6,945.00	= 12,608,647.50
	9-12 PUPILS	848.0 +	2.83	X	7,352.00	= 6,255,302.16
	ADULT EDUC. COURSES AT .1	2.2		X	7,352.00	= 16,174.40
	K-8 EQUIV. INSTR. PUPILS	1.750		X	6,945.00	= 12,153.75
	9-12 EQUIV. INSTR. PUPILS	1.250		X	7,352.00	= 9,190.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .2007	362.1	X .15	X	6,945.00	= 377,217.68
	9-12 DISADVANTAGED @ .2007	170.2	X .15	X	7,352.00	= 187,696.56
	K-8 LIMITED ENGLISH PROF.	15.0	X .500	X	6,945.00	= 52,087.50
	9-12 LIMITED ENGLISH PROF.	4.0	X .500	X	7,352.00	= 14,704.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,804.0		X	43.00	= 77,572.00
	9-12 STUDENT ASSESSMENT	848.0		X	43.00	= 36,464.00
	K-8 TECHNOLOGY RESOURCES	1,804.0		X	97.00	= 174,988.00
	9-12 TECHNOLOGY RESOURCES	848.0		X	293.00	= 248,464.00
	K-2 PUPILS	588.0	X .10	X	6,945.00	= 408,366.00
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					20,479,027.55
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					19,864,656.72
30	ADJUSTED TOTAL OPERATING ALLOCATION					19,864,656.72

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

GORHAM

2011-12

171 - 235

=====

B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2009-10	29,493.61	X	101.60%	=	29,965.51
32	SPECIAL EDUCATION - EPS ALLOCATION					3,346,878.40
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2009-10	370,468.53	X	101.60%	=	376,396.03
35	TRANSPORTATION - EPS ALLOCATION					1,273,962.53
36	TRANSPORTATION (BUS PURCHASES) FOR 2010-11					95,161.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					5,122,363.46
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					24,987,020.18

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	GORHAM				
	09/01/11	ADD & REN TO GORHAM HS	481,850.00	37,725.71	519,575.71
	03/01/12	ADD & REN TO GORHAM HS	0.00	25,077.15	25,077.15
	11/01/11	NEW MIDDLE SCHOOL	729,589.20	174,267.66	903,856.86
	05/01/12	NEW MIDDLE SCHOOL	0.00	55,201.14	55,201.14
	10/01/11	NEW PREK-5 SCHOOL	895,907.00	307,682.02	1,203,589.02
	04/01/12	NEW PREK-5 SCHOOL	0.00	298,722.95	298,722.95
42	TOTAL PRINCIPAL & INTEREST		2,107,346.20	898,676.63	3,006,022.83
43	APPROVED LEASES FOR 2010-11 - GORHAM				46,080.00
43A	APPROVED LEASE PURCHASES FOR 2010-11 - GORHAM				0.00
44	INSURED VALUE FACTOR FOR 2009-10 - GORHAM				0.00
47	TOTAL DEBT SERVICE ALLOCATION				3,052,102.83
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				28,039,123.01

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

GORHAM

2011-12

171 - 235

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION				TOTAL ALLOCATION	LOCAL CONTRIBUTION
GORHAM	AVG. CAL. YEAR PUPILS	OPERATING ALLOCATION	DEBT ALLOCATION	TOWN ALLOCATION	
	2,652.0	28,039,123.01	0.00	28,039,123.01	
TOTAL	2,652.0			28,039,123.01	

GORHAM	2010 STATE VALUATION	MILL EXPECTATION	TOWN CONTRIBUTION	TOWN ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
	1,443,450,000	7.470	10,782,571.50	28,039,123.01	10,782,571.50	7.47M
TOTAL	1,443,450,000		10,782,571.50	28,039,123.01	10,782,571.50	7.47M

E. TOTALS AND ADJUSTMENTS				TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			28,039,123.01	10,782,571.50	17,256,551.51
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			28,039,123.01	10,782,571.50	17,256,551.51
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					0.00
60	ADJUSTED STATE CONTRIBUTION					17,256,551.51
61	LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):			LOCAL SHARE % = 38.46%	STATE SHARE % = 61.54%	
62	ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):			LOCAL SHARE % = 38.46%	STATE SHARE % = 61.54%	
63	FYI: 100% E.P.S. TOTAL ALLOCATION			28,653,493.84		

S T A T E O F M A I N E
D E P A R T M E N T O F E D U C A T I O N
A U G U S T A 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

GORHAM

2011-12

171 - 235

SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	1,187,544.05	1,187,544.05	0.00	0.00
August	1,187,544.05	1,187,544.05	0.00	0.00
September	1,187,544.05	1,187,544.05	519,575.71	519,575.71
October	1,187,544.05	1,187,544.05	1,203,589.02	1,203,589.02
November	1,187,544.05	1,187,544.06	903,856.86	903,856.86
December	1,187,544.05	1,187,544.06	0.00	0.00
Janurary	1,187,544.05	1,187,544.06	0.00	0.00
February	1,187,544.05	1,187,544.06	0.00	0.00
March	1,187,544.05	1,187,544.06	25,077.15	25,077.15
April	1,187,544.05	1,187,544.06	298,722.95	298,722.95
May	1,187,544.05	1,187,544.06	55,201.14	55,201.14
June	1,187,544.13	1,187,544.06	0.00	0.00
Total	14,250,528.68	14,250,528.68	3,006,022.83	3,006,022.83