

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

GORHAM

2007-08

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1. COMPUTATION OF E.P.S. RATES

| | K-5 | 6-8 | K-8 | 9-12 | TOTAL |
|---|---------|-------|----------------|--------------|---------|
| 9 ATTENDING PUPILS (APRIL 2006) | 1,208 | 651 | 1,859 | 866 | 2,725 |
| 10 ATTENDING PUPILS (OCTOBER 2006) | 1,179 | 652 | 1,831 | 891 | 2,722 |
| 11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2006 | 1,193.5 | 651.5 | 1,845.0 (68%) | 878.5 (32%) | 2,723.5 |

| 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 | 70.2 (17:1) | 40.7 (16:1) | 58.6 (15:1) | = | 169.5 | / | 167.0 | = | 1.01 X | 7453,288 | = | 5118,918 | 2408,903 |
| B. GUIDANCE | 3.4 (350:1) | 1.9 (350:1) | 3.5 (250:1) | = | 8.8 | / | 11.0 | = | .80 X | 483,208 | = | 262,865 | 123,701 |
| C. LIBRARIANS | 1.5 (800:1) | 0.8 (800:1) | 1.1 (800:1) | = | 3.4 | / | 4.0 | = | .85 X | 200,049 | = | 115,629 | 54,413 |
| D. HEALTH | 1.5 (800:1) | 0.8 (800:1) | 1.1 (800:1) | = | 3.4 | / | 4.0 | = | .85 X | 169,742 | = | 98,111 | 46,170 |
| E. EDUCATION TECHS | 11.9 (100:1) | 6.5 (100:1) | 3.5 (250:1) | = | 21.9 | / | 25.9 | = | .85 X | 411,751 | = | 237,992 | 111,996 |
| F. LIBRARY TECHS | 2.4 (500:1) | 1.3 (500:1) | 1.8 (500:1) | = | 5.5 | / | 1.0 | = | 5.50 X | 15,119 | = | 56,545 | 26,610 |
| G. CLERICAL | 6.0 (200:1) | 3.3 (200:1) | 4.4 (200:1) | = | 13.7 | / | 16.0 | = | .86 X | 421,998 | = | 246,784 | 116,134 |
| H. SCHOOL ADMIN. | 3.9 (305:1) | 2.1 (305:1) | 2.8 (315:1) | = | 8.8 | / | 10.0 | = | .88 X | 714,400 | = | 427,497 | 201,175 |

| 13 Other Support Costs (Per Pupil) | K-8 | 9-12 | Elementary | Secondary |
|-------------------------------------|-----|-------|------------|-----------|
| A. Substitute Teachers -1/2 Day | 33 | 33 | 60,885 | 28,991 |
| B. Supplies and Equipment | 311 | 430 | 573,795 | 377,755 |
| C. Professional Development | 52 | 52 | 95,940 | 45,682 |
| D. Instructional Leadership Support | 21 | 21 | 38,745 | 18,449 |
| E. Co- and Extra-Curricular Student | 30 | 102 | 55,350 | 89,607 |
| F. System Administration/Support | 359 | 356 | 662,355 | 312,746 |
| G. Operations & Maintenance | 956 | 1,136 | 1763,820 | 997,976 |

| 14 Salary Benefits | Percentage | Elementary | Secondary |
|--|------------|------------|-----------|
| A. Teachers, Guidance, Librarians & Health | 19.00% | 1063,149 | 500,306 |
| B. Education & Library Technicians | 36.00% | 106,033 | 49,898 |
| C. Clerical | 29.00% | 71,567 | 33,679 |
| D. School Administrators | 14.00% | 59,850 | 28,165 |

| | | |
|--|----------|---------|
| 15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.08) | 634,066 | 298,411 |
| 16 Adjustment for Title I Revenues | -110,397 | -51,951 |

| | | |
|-----------------|-----------|----------|
| 17 TOTALS | 11639,498 | 5818,815 |
| 18 E.P.S. RATES | 6,309 | 6,624 |

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A. OPERATING COST ALLOCATIONS

| | | | | | | |
|----|---|-----------------------|-----------------------|---------|---------------|-----------------|
| 19 | RESIDENT PUPILS | K-8 | 9-12 | TOTAL | | |
| | APRIL 2004 | 1,943.0 | 817.0 | 2,760.0 | | |
| | OCTOBER 2004 | 1,887.0 | 876.0 | 2,763.0 | | |
| | APRIL 2005 | 1,883.0 | 878.0 | 2,761.0 | | |
| | OCTOBER 2005 | 1,844.0 | 881.0 | 2,725.0 | | |
| | APRIL 2006 | 1,860.0 | 874.0 | 2,734.0 | | |
| | OCTOBER 2006 | 1,834.0 | 889.0 | 2,723.0 | | |
| | | | | | | |
| 21 | BASIC COUNTS | AVG. CAL. YEAR PUPILS | DECLINING ENROLL. ADJ | X | SAU EPS RATES | |
| | K-8 PUPILS | 1,847.0 + | 28.16 | X | 6,309.00 | = 11,830,384.44 |
| | 9-12 PUPILS | 881.5 + | 0.00 | X | 6,624.00 | = 5,839,056.00 |
| | ADULT EDUC. COURSES AT .1 | 1.6 | | X | 6,624.00 | = 10,598.40 |
| | K-8 EQUIV. INSTR. PUPILS | 0.000 | | X | 6,309.00 | = 0.00 |
| | 9-12 EQUIV. INSTR. PUPILS | 0.500 | | X | 6,624.00 | = 3,312.00 |
| | | | | | | |
| | WEIGHTED COUNTS | PUPILS | WEIGHTS | X | | |
| | K-8 DISADVANTAGED @ .0834 | 154.0 | X .15 | X | 6,309.00 | = 145,737.90 |
| | 9-12 DISADVANTAGED @ .0834 | 73.5 | X .15 | X | 6,624.00 | = 73,029.60 |
| | K-8 LIMITED ENGLISH PROF. | 2.0 | X .500 | X | 6,309.00 | = 6,309.00 |
| | 9-12 LIMITED ENGLISH PROF. | 5.0 | X .500 | X | 6,624.00 | = 16,560.00 |
| | TARGETED FUNDS | PUPILS | WEIGHTS | X | | |
| | K-8 STUDENT ASSESSMENT | 1,847.0 | | X | 40.00 | = 73,880.00 |
| | 9-12 STUDENT ASSESSMENT | 881.5 | | X | 40.00 | = 35,260.00 |
| | K-8 TECHNOLOGY RESOURCES | 1,847.0 | | X | 87.00 | = 160,689.00 |
| | 9-12 TECHNOLOGY RESOURCES | 881.5 | | X | 265.00 | = 233,597.50 |
| | K-2 PUPILS | 573.5 | X .10 | X | 6,309.00 | = 361,821.15 |
| | | | | | | |
| | ISOLATED SMALL SCHOOL ADJUSTMENT | | | | | |
| | K-8 SMALL SCHOOL ADJUSTMENT | | | | | = 0.00 |
| | 9-12 SMALL SCHOOL ADJUSTMENT | | | | | = 0.00 |
| | | | | | | |
| | OPERATING ALLOCATION | | | | | 18,790,234.99 |
| | OPERATING ALLOCATION WITH EPS TRANSITION AT 95.00 % | | | | | 17,850,723.24 |
| | | | | | | |
| 30 | ADJUSTED TOTAL OPERATING ALLOCATION | | | | | 17,850,723.24 |

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B. OTHER SUBSIDIZABLE COSTS

| | | | | | | |
|----|--|------------|---|---------|---|---------------|
| 31 | GIFTED & TALENTED EXPENDITURES FOR 2005-06 | 0.00 | X | 102.90% | = | 0.00 |
| 32 | SPECIAL EDUCATION - EPS ALLOCATION | | | | | 3,193,769.28 |
| 34 | VOCATIONAL EDUCATION EXPENDITURES FOR 2005-06 | 292,711.00 | X | 102.90% | = | 301,199.62 |
| 35 | TRANSPORTATION - EPS ALLOCATION | | | | | 1,209,521.48 |
| 36 | TRANSPORTATION (BUS PURCHASES) FOR 2006-07 | | | | | 145,612.72 |
| 39 | TOTAL OTHER SUBSIDIZABLE COSTS | | | | | 4,850,103.10 |
| 40 | TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39) | | | | | 22,700,826.34 |

C. DEBT SERVICE ALLOCATIONS

| 41 | DEBT SERVICE NAME OF PROJECT | PRINCIPAL | | INTEREST | | |
|-----|---|--------------|--|------------|--|---------------|
| | 11/01/07 ADDN & REN TO VILLAGE SCH | 205,000.00 | | 0.00 | | 205,000.00 |
| | 05/01/08 ADDN & REN TO VILLAGE SCH | 0.00 | | 14,965.00 | | 14,965.00 |
| | 09/01/07 ADD & REN TO GORHAM HS | 481,850.00 | | 87,356.26 | | 569,206.26 |
| | 03/01/08 ADD & REN TO GORHAM HS | 0.00 | | 75,069.09 | | 75,069.09 |
| | 11/01/07 NEW MIDDLE SCHOOL | 729,589.20 | | 218,043.01 | | 947,632.21 |
| | 05/01/08 NEW MIDDLE SCHOOL | 0.00 | | 142,684.10 | | 142,684.10 |
| 42 | TOTAL PRINCIPAL & INTEREST | 1,416,439.20 | | 538,117.46 | | 1,954,556.66 |
| 43 | APPROVED LEASES FOR 2006-07 | | | | | 126,720.00 |
| 43A | APPROVED LEASE PURCHASES FOR 2006-07 | | | | | 0.00 |
| 44 | INSURED VALUE FACTOR FOR 2005-06 | | | | | 0.00 |
| 47 | TOTAL DEBT SERVICE ALLOCATION | | | | | 2,081,276.66 |
| 48 | TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47) | | | | | 24,782,103.00 |

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

| | AVG. CAL. YEAR PUPILS | 2006 STATE VALUATION X | MILL EXPECTATION = | LOCAL CONTRIBUTION | OR | TOTAL ALLOCATION | LOCAL CONTRIBUTION | | | |
|--------|--------------------------|---------------------------|-----------------------|-----------------------|----|---------------------|-----------------------|--------------|---------|-------|
| GORHAM | 2,728.5 | 100.00% | 1,234,200,000 | 7.44 | | 9,182,448.00 | 24,782,103.00 | 9,182,448.00 | 100.00% | 7.44M |
| TOTAL | 2,728.5 | | 1,234,200,000 | | | 9,182,448.00 | 24,782,103.00 | 9,182,448.00 | 100.00% | 7.44M |

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| E. TOTALS AND ADJUSTMENTS | TOTAL ALLOCATION | LOCAL CONTRIBUTION | STATE CONTRIBUTION |
|---|------------------|--------------------|--------------------|
| 49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS | 24,782,103.00 | 9,182,448.00 | 15,599,655.00 |
| 50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS | 24,782,103.00 | 9,182,448.00 | 15,599,655.00 |
| 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 |
| 57 LESS ADJUSTMENT FOR LAPTOP AGREEMENT | | | 0.00 |
| 58F EPS TRANSITION ADJUSTMENT PER 20-A MRSa SECTION 15686 | | | 0.00 |
| 58G LIMITATION OF INCREASES ADJUSTMENT - 15% | | | 0.00 |
| 59A MINIMUM TEACHER SALARY ADJUSTMENT | | | 0.00 |
| 59B REGIONALIZATION AND EFFICIENCY ASSISTANCE | | | 0.00 |
| 60 ADJUSTED STATE CONTRIBUTION | | | 15,599,655.00 |
| 61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 37.05% STATE SHARE % = 62.95% | | | |
| 62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 37.05% STATE SHARE % = 62.95% | | | |
| 63 FYI: 100% E.P.S. TOTAL ALLOCATION | 25,721,614.75 | | |