

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

GORHAM

2005-06

171 - 235

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2004	1,228.0	685.5	1,913.5 ( 70%)	838.5 ( 30%)	2,752.0

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	72.2 (17:1)	42.8 (16:1)	55.9 (15:1)	=	170.9 /	166.7	=	1.03 X	6781,008	=	4889,107	2095,331
B. GUIDANCE	3.5 (350:1)	2.0 (350:1)	3.4 (250:1)	=	8.9 /	11.2	=	.79 X	469,537	=	259,654	111,280
C. LIBRARIANS	1.5 (800:1)	0.9 (800:1)	1.0 (800:1)	=	3.4 /	3.9	=	.87 X	175,358	=	106,793	45,768
D. HEALTH	1.5 (800:1)	0.9 (800:1)	1.0 (800:1)	=	3.4 /	4.0	=	.85 X	148,345	=	88,265	37,828
E. EDUCATION TECHS	12.3 (100:1)	6.9 (100:1)	3.4 (250:1)	=	22.6 /	33.0	=	.68 X	483,262	=	230,033	98,585
F. LIBRARY TECHS	2.5 (500:1)	1.4 (500:1)	1.7 (500:1)	=	5.6 /	1.0	=	5.60 X	18,400	=	72,128	30,912
G. CLERICAL	6.1 (200:1)	3.4 (200:1)	4.2 (200:1)	=	13.7 /	16.8	=	.82 X	392,605	=	225,355	96,581
H. SCHOOL ADMIN.	4.0 (305:1)	2.2 (305:1)	2.7 (315:1)	=	8.9 /	8.0	=	1.11 X	538,236	=	418,209	179,233

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	31	31	59,319	25,994
B. Supplies and Equipment	295	408	564,483	342,108
C. Professional Development	50	50	95,675	41,925
D. Instructional Leadership Support	20	20	38,270	16,770
E. Co- and Extra-Curricular Student	28	97	53,578	81,335
F. System Administration/Support	341	338	652,504	283,413
G. Operations & Maintenance	907	1,078	1735,545	903,903

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	1015,326	435,139
B. Education & Library Technicians	36.00%	108,778	46,619
C. Clerical	29.00%	65,353	28,008
D. School Administrators	14.00%	58,549	25,093

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.08)	607,749	260,509
16 Adjustment for Title I Revenues	-127,258	-54,539

17 TOTALS	11217,415	5131,795
18 E.P.S. RATES	5,862	6,120

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A. OPERATING COST ALLOCATIONS

19 RESIDENT PUPILS	K-8	9-12	TOTAL		
APRIL 2002	1,912.0	721.0	2,633.0		
OCTOBER 2002	1,925.0	791.0	2,716.0		
APRIL 2003	1,945.0	763.0	2,708.0		
OCTOBER 2003	1,934.0	829.0	2,763.0		
APRIL 2004	1,943.0	817.0	2,760.0		
OCTOBER 2004	1,887.0	876.0	2,763.0		
21 BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
	YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
K-8 PUPILS	1,915.0 +	9.33	X	5,862.00	= 11,280,422.46
9-12 PUPILS	846.5 +	0.00	X	6,120.00	= 5,180,580.00
ADULT EDUC. COURSES AT .1	3.3		X	6,120.00	= 20,196.00
K-8 EQUIV. INSTR. PUPILS	0.000		X	5,862.00	= 0.00
9-12 EQUIV. INSTR. PUPILS	1.250		X	6,120.00	= 7,650.00
WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
K-8 DISADVANTAGED @ .1650	316.0	X .15	X	5,862.00	= 277,858.80
9-12 DISADVANTAGED @ .1650	139.7	X .15	X	6,120.00	= 128,244.60
K-8 LIMITED ENGLISH PROF.	14.0	X .300	X	5,862.00	= 24,620.40
9-12 LIMITED ENGLISH PROF.	9.0	X .300	X	6,120.00	= 16,524.00
TRANSITION ADJUST. FOR LIMITED ENGLISH PROF. (> 15 STUDENTS AND < 26)					3,577.77
TARGETED FUNDS	PUPILS	WEIGHTS	X		
K-8 STUDENT ASSESSMENT	1,915.0		X	100.00	= 191,500.00
9-12 STUDENT ASSESSMENT	846.5		X	100.00	= 84,650.00
K-8 TECHNOLOGY RESOURCES	1,915.0		X	83.00	= 158,945.00
9-12 TECHNOLOGY RESOURCES	846.5		X	252.00	= 213,318.00
K-2 PUPILS	592.5	X .10	X	5,862.00	= 347,323.50
ISOLATED SMALL SCHOOL ADJUSTMENT					
K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
OPERATING ALLOCATION					17,935,410.53
OPERATING ALLOCATION WITH EPS TRANSITION AT 84.00 %					15,065,744.84
30 ADJUSTED TOTAL OPERATING ALLOCATION					15,065,744.84

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2003-04	0.00	X	101.80%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					2,957,759.29
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2003-04	274,799.00	X	101.80%	=	279,745.38
35	TRANSPORTATION - EPS ALLOCATION					980,771.48
36	TRANSPORTATION (BUS PURCHASES) FOR 2004-05					127,120.52
39	TOTAL OTHER SUBSIDIZABLE COSTS					4,345,396.67
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					19,411,141.51

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST		
	11/01/05	ADDN & REN TO VILLAGE SCH	205,000.00	37,219.74		242,219.74
	05/01/06	ADDN & REN TO VILLAGE SCH	0.00	29,827.50		29,827.50
	09/01/05	ADD & REN TO GORHAM HS	481,850.00	111,689.69		593,539.69
	03/01/06	ADD & REN TO GORHAM HS	0.00	99,643.44		99,643.44
	11/01/05	NEW MIDDLE SCHOOL	729,589.20	235,370.76		964,959.96
	05/01/06	NEW MIDDLE SCHOOL	0.00	227,162.88		227,162.88
42	TOTAL PRINCIPAL & INTEREST		1,416,439.20	740,914.01		2,157,353.21
43	APPROVED LEASES FOR 2004-05					126,720.00
43A	APPROVED LEASE PURCHASES FOR 2004-05					0.00
44	INSURED VALUE FACTOR FOR 2003-04					0.00
47	TOTAL DEBT SERVICE ALLOCATION					2,284,073.21
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)					21,695,214.72

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL.	2004 STATE	MILL	LOCAL	TOTAL	LOCAL			
	YEAR PUPILS	VALUATION X	EXPECTATION =	CONTRIBUTION	OR ALLOCATION	CONTRIBUTION			
GORHAM	2,761.5	100.00%	937,300,000	8.26	7,742,098.00	21,695,214.72	7,742,098.00	100.00%	8.26M
TOTAL	2,761.5		937,300,000		7,742,098.00	21,695,214.72	7,742,098.00	100.00%	8.26M



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

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
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49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	21,695,214.72	7,742,098.00	13,953,116.72
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	21,695,214.72	7,742,098.00	13,953,116.72
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
58A TRANSITION ADJUSTMENT			0.00
58B TRANSITION ADJUSTMENT (ENROLLMENT LESS 1,000)			0.00
58C TRANSITION ADJUSTMENT (ENROLLMENT 1,000 OR MORE)			0.00
58D TRANSITION ADJUSTMENT (SMALL ADMINISTRATIVE UNIT)			0.00
60 A D J U S T E D S T A T E C O N T R I B U T I O N			13,953,116.72
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 35.69%		STATE SHARE % = 64.31%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 35.69%		STATE SHARE % = 64.31%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	24,564,880.41		