

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

GORHAM

2008-09

171 - 235

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2007)	1,183	650	1,833	871	2,704
10 ATTENDING PUPILS (OCTOBER 2007)	1,157	663	1,820	882	2,702
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2007	1,170.0	656.5	1,826.5 ( 68%)	876.5 ( 32%)	2,703.0

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	68.8 (17:1)	41.0 (16:1)	58.4 (15:1)	=	168.2 /	169.9 =		.99 X	7805,583 =		5254,718	2472,809
B. GUIDANCE	3.3 (350:1)	1.9 (350:1)	3.5 (250:1)	=	8.7 /	10.0 =		.87 X	471,536 =		278,960	131,276
C. LIBRARIANS	1.5 (800:1)	0.8 (800:1)	1.1 (800:1)	=	3.4 /	4.0 =		.85 X	206,064 =		119,105	56,049
D. HEALTH	1.5 (800:1)	0.8 (800:1)	1.1 (800:1)	=	3.4 /	4.0 =		.85 X	185,470 =		107,202	50,448
E. EDUCATION TECHS	11.7 (100:1)	6.6 (100:1)	3.5 (250:1)	=	21.8 /	20.0 =		1.09 X	324,067 =		240,198	113,035
F. LIBRARY TECHS	2.3 (500:1)	1.3 (500:1)	1.8 (500:1)	=	5.4 /	2.0 =		2.70 X	33,170 =		60,900	28,659
G. CLERICAL	5.9 (200:1)	3.3 (200:1)	4.4 (200:1)	=	13.6 /	16.5 =		.82 X	453,729 =		252,999	119,059
H. SCHOOL ADMIN.	3.8 (305:1)	2.2 (305:1)	2.8 (315:1)	=	8.8 /	10.0 =		.88 X	735,114 =		439,892	207,008

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	34	34	62,101	29,801
B. Supplies and Equipment	320	442	584,480	387,413
C. Professional Development	54	54	98,631	47,331
D. Instructional Leadership Support	22	22	40,183	19,283
E. Co- and Extra-Curricular Student	31	105	56,622	92,033
F. System Administration/Support	204	204	372,606	178,806
G. Operations & Maintenance	935	1,111	1707,778	973,792

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	1094,397	515,011
B. Education & Library Technicians	36.00%	108,395	51,010
C. Clerical	29.00%	73,370	34,527
D. School Administrators	14.00%	61,585	28,981

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.08)	652,305	307,013
16 Adjustment for Title I Revenues	-101,146	-47,598

17 TOTALS	11565,281	5795,746
18 E.P.S. RATES	6,332	6,612

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171 - 235

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## A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	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		
	APRIL 2007	1,835.0	869.0	2,704.0		
	OCTOBER 2007	1,820.0	884.0	2,704.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	1,827.5 +	18.50	X	6,332.00	= 11,688,872.00
	9-12 PUPILS	876.5 +	2.66	X	6,612.00	= 5,813,005.92
	ADULT EDUC. COURSES AT .1	2.6		X	6,612.00	= 17,191.20
	K-8 EQUIV. INSTR. PUPILS	0.000		X	6,332.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.500		X	6,612.00	= 3,306.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .1346	246.0	X .15	X	6,332.00	= 233,650.80
	9-12 DISADVANTAGED @ .1346	118.0	X .15	X	6,612.00	= 117,032.40
	K-8 LIMITED ENGLISH PROF.	2.0	X .700	X	6,332.00	= 8,864.80
	9-12 LIMITED ENGLISH PROF.	6.0	X .700	X	6,612.00	= 27,770.40
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,827.5		X	40.00	= 73,100.00
	9-12 STUDENT ASSESSMENT	876.5		X	40.00	= 35,060.00
	K-8 TECHNOLOGY RESOURCES	1,827.5		X	90.00	= 164,475.00
	9-12 TECHNOLOGY RESOURCES	876.5		X	273.00	= 239,284.50
	K-2 PUPILS	568.0	X .10	X	6,332.00	= 359,657.60
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					18,781,270.62
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					18,217,832.50
30	ADJUSTED TOTAL OPERATING ALLOCATION					18,217,832.50

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2008-09

171 - 235

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B. OTHER SUBSIDIZABLE COSTS

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31	GIFTED & TALENTED EXPENDITURES FOR 2006-07	45,175.45	X	102.90%	=	46,485.54
32	SPECIAL EDUCATION - EPS ALLOCATION					3,279,273.23
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2006-07	308,529.00	X	102.90%	=	317,476.34
35	TRANSPORTATION - EPS ALLOCATION					1,204,211.33
36	TRANSPORTATION (BUS PURCHASES) FOR 2007-08					171,233.72
39	TOTAL OTHER SUBSIDIZABLE COSTS					5,018,680.16
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					23,236,512.66

C. DEBT SERVICE ALLOCATIONS

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41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	GORHAM				
	11/01/08	ADDN & REN TO VILLAGE SCHOOL	205,000.00	9,091.72	214,091.72
	05/01/09	ADDN & REN TO VILLAGE SCHOOL	0.00	7,482.50	7,482.50
	09/01/08	ADD & REN TO GORHAM HS	481,850.00	75,069.09	556,919.09
	03/01/09	ADD & REN TO GORHAM HS	0.00	62,781.91	62,781.91
	11/01/08	NEW MIDDLE SCHOOL	729,589.20	208,923.15	938,512.35
	05/01/09	NEW MIDDLE SCHOOL	0.00	197,979.31	197,979.31
42	TOTAL PRINCIPAL & INTEREST		1,416,439.20	561,327.68	1,977,766.88
43	APPROVED LEASES FOR 2007-08 - GORHAM				0.00
43A	APPROVED LEASE PURCHASES FOR 2007-08 - GORHAM				0.00
44	INSURED VALUE FACTOR FOR 2006-07 - GORHAM				0.00
47	TOTAL DEBT SERVICE ALLOCATION				1,977,766.88
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				25,214,279.54

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171 - 235

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION				TOTAL ALLOCATION	LOCAL CONTRIBUTION	
GORHAM	AVG. CAL. YEAR PUPILS	OPERATING ALLOCATION	DEBT ALLOCATION	TOWN ALLOCATION		
	2,704.0 100.00%	25,214,279.54	0.00	25,214,279.54		
TOTAL	2,704.0			25,214,279.54		
GORHAM	2007 STATE VALUATION X MILL EXPECTATION	TOWN CONTRIBUTION	TOWN ALLOCATION			
	1,352,300,000 6.790	9,182,117.00	25,214,279.54	9,182,117.00 100.00%	6.79M	
TOTAL	1,352,300,000	9,182,117.00	25,214,279.54	9,182,117.00 100.00%	6.79M	
E. TOTALS AND ADJUSTMENTS				TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			25,214,279.54	9,182,117.00	16,032,162.54
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			25,214,279.54	9,182,117.00	16,032,162.54
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
60	ADJUSTED STATE CONTRIBUTION					16,032,162.54
61	LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):			LOCAL SHARE % = 36.42%	STATE SHARE % = 63.58%	
62	ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):			LOCAL SHARE % = 36.42%	STATE SHARE % = 63.58%	
63	FYI: 100% E.P.S. TOTAL ALLOCATION			25,777,717.66		

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  
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171 - 235

## SCHEDULED PAYMENTS &amp; YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	1,171,199.63	1,199,536.40	0.00	0.00
August	1,171,199.63	1,199,536.40	0.00	0.00
September	1,171,199.63	0.00	556,919.09	556,919.09
October	1,171,199.63	0.00	0.00	0.00
November	1,171,199.63	3,598,609.20	1,152,604.07	1,152,604.07
December	1,171,199.63	1,197,323.66	0.00	0.00
Janurary	1,171,199.63	1,197,323.66	0.00	0.00
February	1,171,199.63	1,132,413.26	0.00	0.00
March	1,171,199.63	1,132,413.27	62,781.91	62,781.91
April	1,171,199.63	1,132,413.27	0.00	0.00
May	1,171,199.63	1,132,413.27	205,461.81	205,461.81
June	1,171,199.73	1,132,413.27	0.00	0.00
Total	14,054,395.66	14,054,395.66	1,977,766.88	1,977,766.88