

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

GORHAM

2006-07

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 2005	1,205.5	657.5	1,863.0 (68%)	871.5 (32%)	2,734.5

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	70.9 (17:1)	41.1 (16:1)	58.1 (15:1)	=	170.1 /	168.2 =	1.01 X	7125,555 =	4893,831	2302,980
B. GUIDANCE	3.4 (350:1)	1.9 (350:1)	3.5 (250:1)	=	8.8 /	11.0 =	.80 X	501,737 =	272,945	128,445
C. LIBRARIANS	1.5 (800:1)	0.8 (800:1)	1.1 (800:1)	=	3.4 /	4.0 =	.85 X	192,246 =	111,118	52,291
D. HEALTH	1.5 (800:1)	0.8 (800:1)	1.1 (800:1)	=	3.4 /	4.0 =	.85 X	156,584 =	90,505	42,591
E. EDUCATION TECHS	12.1 (100:1)	6.6 (100:1)	3.5 (250:1)	=	22.2 /	34.8 =	.64 X	564,417 =	245,634	115,593
F. LIBRARY TECHS	2.4 (500:1)	1.3 (500:1)	1.7 (500:1)	=	5.4 /	0.8 =	6.75 X	13,681 =	62,796	29,551
G. CLERICAL	6.0 (200:1)	3.3 (200:1)	4.4 (200:1)	=	13.7 /	15.3 =	.90 X	370,783 =	226,919	106,786
H. SCHOOL ADMIN.	4.0 (305:1)	2.2 (305:1)	2.8 (315:1)	=	9.0 /	9.0 =	1.00 X	631,114 =	429,158	201,956

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	32	32	59,616	27,888
B. Supplies and Equipment	302	418	562,626	364,287
C. Professional Development	51	51	95,013	44,447
D. Instructional Leadership Support	20	20	37,260	17,430
E. Co- and Extra-Curricular Student	29	99	54,027	86,279
F. System Administration/Support	349	346	650,187	301,539
G. Operations & Maintenance	929	1,104	1730,727	962,136

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	1019,996	479,998
B. Education & Library Technicians	36.00%	111,035	52,252
C. Clerical	29.00%	65,807	30,968
D. School Administrators	14.00%	60,082	28,274

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.08)	611,955	287,965
16 Adjustment for Title I Revenues	-118,011	-55,534

17 TOTALS	11273,226	5608,122
18 E.P.S. RATES	6,051	6,435

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A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	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		
	APRIL 2005	1,883.0	878.0	2,761.0		
	OCTOBER 2005	1,844.0	881.0	2,725.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X	SAU EPS RATES	
	K-8 PUPILS	1,863.5 +	42.50	X	6,051.00	= 11,533,206.00
	9-12 PUPILS	879.5 +	0.00	X	6,435.00	= 5,659,582.50
	ADULT EDUC. COURSES AT .1	1.0		X	6,435.00	= 6,435.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	6,051.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	1.125		X	6,435.00	= 7,239.38
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .1459	271.9	X .15	X	6,051.00	= 246,790.04
	9-12 DISADVANTAGED @ .1459	128.3	X .15	X	6,435.00	= 123,841.58
	K-8 LIMITED ENGLISH PROF.	5.0	X .500	X	6,051.00	= 15,127.50
	9-12 LIMITED ENGLISH PROF.	0.0	X .500	X	6,435.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,863.5		X	79.00	= 147,216.50
	9-12 STUDENT ASSESSMENT	879.5		X	79.00	= 69,480.50
	K-8 TECHNOLOGY RESOURCES	1,863.5		X	85.00	= 158,397.50
	9-12 TECHNOLOGY RESOURCES	879.5		X	258.00	= 226,911.00
	K-2 PUPILS	576.0	X .10	X	6,051.00	= 348,537.60
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					18,542,765.10
	OPERATING ALLOCATION WITH EPS TRANSITION AT 90.00 %					16,688,488.59
30	ADJUSTED TOTAL OPERATING ALLOCATION					16,688,488.59

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2004-05	0.00	X	102.40%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					3,341,689.63
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2004-05	287,758.00	X	102.40%	=	294,664.19
35	TRANSPORTATION - EPS ALLOCATION					1,104,477.68
36	TRANSPORTATION (BUS PURCHASES) FOR 2005-06					123,305.66
39	TOTAL OTHER SUBSIDIZABLE COSTS					4,864,137.16
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					21,552,625.75

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE NAME OF PROJECT	PRINCIPAL		INTEREST		
	11/01/06 ADDN & REN TO VILLAGE SCH	205,000.00		0.00		205,000.00
	05/01/07 ADDN & REN TO VILLAGE SCH	0.00		22,396.25		22,396.25
	09/01/06 ADD & REN TO GORHAM HS	481,850.00		99,643.44		581,493.44
	03/01/07 ADD & REN TO GORHAM HS	0.00		87,356.26		87,356.26
	11/01/06 NEW MIDDLE SCHOOL	729,589.20		227,162.88		956,752.08
	05/01/07 NEW MIDDLE SCHOOL	0.00		218,043.01		218,043.01
42	TOTAL PRINCIPAL & INTEREST	1,416,439.20		654,601.84		2,071,041.04
43	APPROVED LEASES FOR 2005-06					115,200.00
43A	APPROVED LEASE PURCHASES FOR 2005-06					0.00
44	INSURED VALUE FACTOR FOR 2004-05					0.00
47	TOTAL DEBT SERVICE ALLOCATION					2,186,241.04
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)					23,738,866.79

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL. YEAR PUPILS	2005 STATE VALUATION X	MILL EXPECTATION =	LOCAL CONTRIBUTION	OR	TOTAL ALLOCATION	LOCAL CONTRIBUTION	100.00%	7.60M
GORHAM	2,743.0	100.00%	1,085,600,000	7.60	8,250,560.00	23,738,866.79	8,250,560.00	100.00%	7.60M
TOTAL	2,743.0		1,085,600,000		8,250,560.00	23,738,866.79	8,250,560.00	100.00%	7.60M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	23,738,866.79	8,250,560.00	15,488,306.79
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	23,738,866.79	8,250,560.00	15,488,306.79
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
58E TRANSITION ADJUSTMENTS PER CHAPTER 519 PART AAAA-11 (TIER 2) AND AAAA-22 & 23			0.00
58F EPS TRANSITION ADJUSTMENT PER 20-A MRSa SECTION 15686 AND SUB-SEC. 2 TIER 1			0.00
59A MINIMUM TEACHER SALARY ADJUSTMENT			0.00
60 ADJUSTED STATE CONTRIBUTION			15,488,306.79
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 34.76% STATE SHARE % = 65.24%			
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 34.76% STATE SHARE % = 65.24%			
63 FYI: 100% E.P.S. TOTAL ALLOCATION	25,593,143.30		