

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

MILFORD

2009-10

276 - 090

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2008)	196	106	302	0	302
10 ATTENDING PUPILS (OCTOBER 2008)	190	104	294	0	294
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2008	193.0	105.0	298.0 (100%)	0.0 (0%)	298.0

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	11.4 (17:1)	6.6 (16:1)	0.0 (15:1)	=	18.0 /	24.4 =	=	.74 X	1230,953 =	=	910,905	0
B. GUIDANCE	0.6 (350:1)	0.3 (350:1)	0.0 (250:1)	=	0.9 /	1.0 =	=	.90 X	61,284 =	=	55,156	0
C. LIBRARIANS	0.2 (800:1)	0.1 (800:1)	0.0 (800:1)	=	0.3 /	0.0 =	=	.30 X	0 =	=	9,193	0
D. HEALTH	0.2 (800:1)	0.1 (800:1)	0.0 (800:1)	=	0.3 /	0.6 =	=	.50 X	23,624 =	=	11,812	0
E. EDUCATION TECHS	1.9 (100:1)	1.1 (100:1)	0.0 (250:1)	=	3.0 /	0.0 =	=	3.00 X	0 =	=	38,061	0
F. LIBRARY TECHS	0.4 (500:1)	0.2 (500:1)	0.0 (500:1)	=	0.6 /	0.7 =	=	.86 X	14,589 =	=	12,547	0
G. CLERICAL	1.0 (200:1)	0.5 (200:1)	0.0 (200:1)	=	1.5 /	1.0 =	=	1.50 X	30,517 =	=	45,776	0
H. SCHOOL ADMIN.	0.6 (305:1)	0.3 (305:1)	0.0 (315:1)	=	0.9 /	2.0 =	=	.45 X	138,079 =	=	62,136	0

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	35	35	10,430	0
B. Supplies and Equipment	329	455	98,042	0
C. Professional Development	56	56	16,688	0
D. Instructional Leadership Support	23	23	6,854	0
E. Co- and Extra-Curricular Student	32	108	9,536	0
F. System Administration/Support	210	210	62,580	0
G. Operations & Maintenance	962	1,143	286,676	0

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	187,543	0
B. Education & Library Technicians	36.00%	18,219	0
C. Clerical	29.00%	13,275	0
D. School Administrators	14.00%	8,699	0

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.02)	27,675	0
16 Adjustment for Title I Revenues	-76,130	0

17 TOTALS	1815,672	0
18 E.P.S. RATES	6,093	6,491

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A. OPERATING COST ALLOCATIONS

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19  SUBSIDIZABLE PUPILS          K-8          9-12          TOTAL

      APRIL 2006          270.0          156.0          426.0
      OCTOBER 2006         285.0          146.0          431.0
      APRIL 2007           284.0          140.0          424.0
      OCTOBER 2007         272.0          146.0          418.0
      APRIL 2008           281.0          138.0          419.0
      OCTOBER 2008         263.0          130.0          393.0

21  BASIC COUNTS                AVG. CAL.    DECLINING X          SAU
      YEAR PUPILS    ENROLL. ADJ X          EPS RATES
      K-8 PUPILS          272.0 +      3.83 X          6,093.00      =      1,680,632.19
      9-12 PUPILS         134.0 +      0.00 X          6,491.00      =      869,794.00
      ADULT EDUC. COURSES AT .1          1.8          X          6,491.00      =      11,683.80
      K-8 EQUIV. INSTR. PUPILS          0.000          X          6,093.00      =           0.00
      9-12 EQUIV. INSTR. PUPILS          0.375          X          6,491.00      =      2,434.13

WEIGHTED COUNTS                PUPILS      WEIGHTS X
      K-8 DISADVANTAGED @ .3916          106.5 X .15 X          6,093.00      =      97,335.68
      9-12 DISADVANTAGED @ .3916          52.5 X .15 X          6,491.00      =      51,116.63
      K-8 LIMITED ENGLISH PROF.          0.0 X .700 X          6,093.00      =           0.00
      9-12 LIMITED ENGLISH PROF.          0.0 X .700 X          6,491.00      =           0.00

TARGETED FUNDS                PUPILS      WEIGHTS X
      K-8 STUDENT ASSESSMENT          272.0          X          41.00      =      11,152.00
      9-12 STUDENT ASSESSMENT          134.0          X          41.00      =      5,494.00
      K-8 TECHNOLOGY RESOURCES          272.0          X          93.00      =      25,296.00
      9-12 TECHNOLOGY RESOURCES          134.0          X          281.00     =      37,654.00
      K-2 PUPILS              88.5 X .10 X          6,093.00     =      53,923.05

ISOLATED SMALL SCHOOL ADJUSTMENT
      K-8 SMALL SCHOOL ADJUSTMENT          =           0.00
      9-12 SMALL SCHOOL ADJUSTMENT          =           0.00

OPERATING ALLOCATION          2,846,515.48
OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 % 2,761,120.01

30  ADJUSTED TOTAL OPERATING ALLOCATION          2,761,120.01

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2007-08	3,500.00	X	102.90%	=	3,601.50
32	SPECIAL EDUCATION - EPS ALLOCATION					473,277.87
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2007-08	76,396.89	X	102.90%	=	78,612.40
35	TRANSPORTATION - EPS ALLOCATION					155,503.16
36	TRANSPORTATION (BUS PURCHASES) FOR 2008-09					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					710,994.93
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					3,472,114.94

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	MILFORD				
	11/01/09	ADDN & REN TO LIBBY SCHOOL	215,000.00	28,687.50	243,687.50
	05/01/10	ADDN & REN TO LIBBY SCHOOL	0.00	21,431.25	21,431.25
42	TOTAL PRINCIPAL & INTEREST		215,000.00	50,118.75	265,118.75
43	APPROVED LEASES FOR 2008-09 - MILFORD				0.00
43A	APPROVED LEASE PURCHASES FOR 2008-09 - MILFORD				0.00
44	INSURED VALUE FACTOR FOR 2007-08 - MILFORD				2,290.33
47	TOTAL DEBT SERVICE ALLOCATION				267,409.08
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				3,739,524.02

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION				TOTAL ALLOCATION	LOCAL CONTRIBUTION	
MILFORD	AVG. CAL. YEAR PUPILS	OPERATING ALLOCATION	DEBT ALLOCATION	TOWN ALLOCATION		
	406.0 100.00%	3,739,524.02	0.00	3,739,524.02		
TOTAL	406.0			3,739,524.02		
MILFORD	2008 STATE VALUATION	MILL EXPECTATION	TOWN CONTRIBUTION	TOWN ALLOCATION	LOCAL CONTRIBUTION	
	179,350,000	6.690	1,199,851.50	3,739,524.02	1,199,851.50 100.00%	
TOTAL	179,350,000		1,199,851.50	3,739,524.02	1,199,851.50 100.00%	
E. TOTALS AND ADJUSTMENTS				TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			3,739,524.02	1,199,851.50	2,539,672.52
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			3,739,524.02	1,199,851.50	2,539,672.52
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
59C	LESS AMOUNT TO BE PAID BY FEDERAL ARRA TITLE XIV STABILIZATION FUNDS					64,566.00
60	ADJUSTED STATE CONTRIBUTION					2,475,106.52
61	LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):			LOCAL SHARE % = 32.09%	STATE SHARE % = 67.91%	
62	ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):			LOCAL SHARE % = 33.81%	STATE SHARE % = 66.19%	
63	FYI: 100% E.P.S. TOTAL ALLOCATION			3,824,919.49		

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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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	184,165.64	188,948.31	0.00	0.00
August	184,165.64	188,948.31	0.00	0.00
September	184,165.64	188,948.31	0.00	0.00
October	184,165.64	188,948.31	0.00	0.00
November	184,165.64	188,948.31	243,687.50	243,687.50
December	184,165.64	188,948.31	0.00	0.00
Janurary	184,165.64	188,948.31	0.00	0.00
February	184,165.64	177,469.92	0.00	0.00
March	184,165.64	177,469.92	0.00	0.00
April	184,165.64	177,469.92	0.00	0.00
May	184,165.64	0.00	21,431.25	21,431.25
June	184,165.73	354,939.84	0.00	0.00
Total	2,209,987.77	2,209,987.77	265,118.75	265,118.75