

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

MILFORD

2007-08

276 - 090

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2006)	183	115	298	0	298
10 ATTENDING PUPILS (OCTOBER 2006)	189	125	314	0	314
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2006	186.0	120.0	306.0 (100%)	0.0 (0%)	306.0

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	10.9 (17:1)	7.5 (16:1)	0.0 (15:1)	=	18.4 /	25.8 =	=	.71 X	1195,178 =	=	848,576	0
B. GUIDANCE	0.5 (350:1)	0.3 (350:1)	0.0 (250:1)	=	0.8 /	1.0 =	=	.80 X	57,367 =	=	45,894	0
C. LIBRARIANS	0.2 (800:1)	0.2 (800:1)	0.0 (800:1)	=	0.4 /	0.0 =	=	.40 X	0 =	=	11,768	0
D. HEALTH	0.2 (800:1)	0.2 (800:1)	0.0 (800:1)	=	0.4 /	0.6 =	=	.67 X	24,674 =	=	16,532	0
E. EDUCATION TECHS	1.9 (100:1)	1.2 (100:1)	0.0 (250:1)	=	3.1 /	6.0 =	=	.52 X	85,436 =	=	44,427	0
F. LIBRARY TECHS	0.4 (500:1)	0.2 (500:1)	0.0 (500:1)	=	0.6 /	1.0 =	=	.60 X	19,683 =	=	11,810	0
G. CLERICAL	0.9 (200:1)	0.6 (200:1)	0.0 (200:1)	=	1.5 /	2.7 =	=	.56 X	72,757 =	=	40,744	0
H. SCHOOL ADMIN.	0.6 (305:1)	0.4 (305:1)	0.0 (315:1)	=	1.0 /	1.0 =	=	1.00 X	71,582 =	=	71,582	0

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	33	33	10,098	0
B. Supplies and Equipment	311	430	95,166	0
C. Professional Development	52	52	15,912	0
D. Instructional Leadership Support	21	21	6,426	0
E. Co- and Extra-Curricular Student	30	102	9,180	0
F. System Administration/Support	359	356	109,854	0
G. Operations & Maintenance	956	1,136	292,536	0

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	175,326	0
B. Education & Library Technicians	36.00%	20,245	0
C. Clerical	29.00%	11,816	0
D. School Administrators	14.00%	10,021	0

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.02)	26,376	0
16 Adjustment for Title I Revenues	-79,334	0

17 TOTALS	1794,954	0
18 E.P.S. RATES	5,866	6,329

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A. OPERATING COST ALLOCATIONS

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19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2004	292.0	180.0	472.0		
	OCTOBER 2004	304.0	177.0	481.0		
	APRIL 2005	264.0	171.0	435.0		
	OCTOBER 2005	277.0	153.0	430.0		
	APRIL 2006	270.0	156.0	426.0		
	OCTOBER 2006	285.0	146.0	431.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	277.5 +	4.50	X	5,866.00	= 1,654,212.00
	9-12 PUPILS	151.0 +	0.00	X	6,329.00	= 955,679.00
	ADULT EDUC. COURSES AT .1	0.6		X	6,329.00	= 3,797.40
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,866.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	6,329.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .3895	108.1	X .15	X	5,866.00	= 95,117.19
	9-12 DISADVANTAGED @ .3895	58.8	X .15	X	6,329.00	= 55,821.78
	K-8 LIMITED ENGLISH PROF.	0.0	X .500	X	5,866.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .500	X	6,329.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	277.5		X	40.00	= 11,100.00
	9-12 STUDENT ASSESSMENT	151.0		X	40.00	= 6,040.00
	K-8 TECHNOLOGY RESOURCES	277.5		X	87.00	= 24,142.50
	9-12 TECHNOLOGY RESOURCES	151.0		X	265.00	= 40,015.00
	K-2 PUPILS	84.0	X .10	X	5,866.00	= 49,274.40
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					2,895,199.27
	OPERATING ALLOCATION WITH EPS TRANSITION AT 95.00 %					2,750,439.30
30	ADJUSTED TOTAL OPERATING ALLOCATION					2,750,439.30

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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					482,791.42
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2005-06	86,579.28	X	102.90%	=	89,090.08
35	TRANSPORTATION - EPS ALLOCATION					146,367.54
36	TRANSPORTATION (BUS PURCHASES) FOR 2006-07					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					718,249.04
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					3,468,688.34

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE NAME OF PROJECT	PRINCIPAL	INTEREST		
	11/01/07 ADDN & REN TO LIBBY SCHOO	215,000.00	43,092.50		258,092.50
	05/01/08 ADDN & REN TO LIBBY SCHOO	0.00	35,943.75		35,943.75
42	TOTAL PRINCIPAL & INTEREST	215,000.00	79,036.25		294,036.25
43	APPROVED LEASES FOR 2006-07				0.00
43A	APPROVED LEASE PURCHASES FOR 2006-07				0.00
44	INSURED VALUE FACTOR FOR 2005-06				9,451.58
47	TOTAL DEBT SERVICE ALLOCATION				303,487.83
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				3,772,176.17

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL.	2006 STATE	MILL	LOCAL		TOTAL	LOCAL		TOTAL
	YEAR PUPILS	VALUATION X	EXPECTATION =	CONTRIBUTION	OR	ALLOCATION	CONTRIBUTION		
MILFORD	428.5	100.00%	142,900,000	7.44	1,063,176.00	3,772,176.17	1,063,176.00	100.00%	7.44M
TOTAL	428.5		142,900,000		1,063,176.00	3,772,176.17	1,063,176.00	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	3,772,176.17	1,063,176.00	2,709,000.17
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	3,772,176.17	1,063,176.00	2,709,000.17
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			5,096.00
59B REGIONALIZATION AND EFFICIENCY ASSISTANCE			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			2,714,096.17
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):		LOCAL SHARE % = 28.18%	STATE SHARE % = 71.82%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):		LOCAL SHARE % = 28.05%	STATE SHARE % = 71.95%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	3,916,936.14		