

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

CAPE ELIZABETH

2008-09

075 - 226

1. COMPUTATION OF E.P.S. RATES

| | K-5 | 6-8 | K-8 | 9-12 | TOTAL |
|---|-------|-------|----------------|--------------|---------|
| 9 ATTENDING PUPILS (APRIL 2007) | 791 | 431 | 1,222 | 589 | 1,811 |
| 10 ATTENDING PUPILS (OCTOBER 2007) | 774 | 416 | 1,190 | 590 | 1,780 |
| 11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2007 | 782.5 | 423.5 | 1,206.0 (67%) | 589.5 (33%) | 1,795.5 |

| 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 | 46.0 (17:1) | 26.5 (16:1) | 39.3 (15:1) | = | 111.8 | / | 126.7 | = | .88 X | 5877,529 | = | 3465,391 | 1706,835 |
| B. GUIDANCE | 2.2 (350:1) | 1.2 (350:1) | 2.4 (250:1) | = | 5.8 | / | 7.2 | = | .81 X | 368,146 | = | 199,793 | 98,405 |
| C. LIBRARIANS | 1.0 (800:1) | 0.5 (800:1) | 0.7 (800:1) | = | 2.2 | / | 3.2 | = | .69 X | 175,839 | = | 81,290 | 40,039 |
| D. HEALTH | 1.0 (800:1) | 0.5 (800:1) | 0.7 (800:1) | = | 2.2 | / | 1.9 | = | 1.16 X | 94,941 | = | 73,788 | 36,344 |
| E. EDUCATION TECHS | 7.8 (100:1) | 4.2 (100:1) | 2.4 (250:1) | = | 14.4 | / | 11.8 | = | 1.22 X | 195,263 | = | 159,608 | 78,613 |
| F. LIBRARY TECHS | 1.6 (500:1) | 0.8 (500:1) | 1.2 (500:1) | = | 3.6 | / | 2.3 | = | 1.57 X | 36,253 | = | 38,134 | 18,783 |
| G. CLERICAL | 3.9 (200:1) | 2.1 (200:1) | 2.9 (200:1) | = | 8.9 | / | 11.8 | = | .75 X | 334,167 | = | 167,919 | 82,706 |
| H. SCHOOL ADMIN. | 2.6 (305:1) | 1.4 (305:1) | 1.9 (315:1) | = | 5.9 | / | 5.0 | = | 1.18 X | 378,496 | = | 299,239 | 147,386 |

| 13 Other Support Costs (Per Pupil) | K-8 | 9-12 | Elementary | Secondary |
|-------------------------------------|-----|-------|------------|-----------|
| A. Substitute Teachers -1/2 Day | 34 | 34 | 41,004 | 20,043 |
| B. Supplies and Equipment | 320 | 442 | 385,920 | 260,559 |
| C. Professional Development | 54 | 54 | 65,124 | 31,833 |
| D. Instructional Leadership Support | 22 | 22 | 26,532 | 12,969 |
| E. Co- and Extra-Curricular Student | 31 | 105 | 37,386 | 61,898 |
| F. System Administration/Support | 204 | 204 | 246,024 | 120,258 |
| G. Operations & Maintenance | 935 | 1,111 | 1,127,610 | 654,935 |

| 14 Salary Benefits | Percentage | Elementary | Secondary |
|--|------------|------------|-----------|
| A. Teachers, Guidance, Librarians & Health | 19.00% | 725,850 | 357,508 |
| B. Education & Library Technicians | 36.00% | 71,187 | 35,063 |
| C. Clerical | 29.00% | 48,697 | 23,985 |
| D. School Administrators | 14.00% | 41,893 | 20,634 |

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| 15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.08) | 433,103 | 213,307 |
| 16 Adjustment for Title I Revenues | -28,782 | -14,176 |

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|-----------------|----------|----------|
| 17 TOTALS | 7706,709 | 4007,926 |
| 18 E.P.S. RATES | 6,390 | 6,799 |

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A. OPERATING COST ALLOCATIONS

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| 19 | SUBSIDIZABLE PUPILS | K-8 | 9-12 | TOTAL | | |
| | APRIL 2005 | 1,244.0 | 576.0 | 1,820.0 | | |
| | OCTOBER 2005 | 1,248.0 | 599.0 | 1,847.0 | | |
| | APRIL 2006 | 1,242.0 | 597.0 | 1,839.0 | | |
| | OCTOBER 2006 | 1,208.0 | 587.0 | 1,795.0 | | |
| | APRIL 2007 | 1,217.0 | 589.0 | 1,806.0 | | |
| | OCTOBER 2007 | 1,187.0 | 589.0 | 1,776.0 | | |
| 21 | BASIC COUNTS | AVG. CAL. | DECLINING | X | SAU | |
| | | YEAR PUPILS | ENROLL. ADJ | X | EPS RATES | |
| | K-8 PUPILS | 1,202.0 + | 22.33 | X | 6,390.00 | = 7,823,468.70 |
| | 9-12 PUPILS | 589.0 + | 0.50 | X | 6,799.00 | = 4,008,010.50 |
| | ADULT EDUC. COURSES AT .1 | 0.0 | | X | 6,799.00 | = 0.00 |
| | K-8 EQUIV. INSTR. PUPILS | 1.125 | | X | 6,390.00 | = 7,188.75 |
| | 9-12 EQUIV. INSTR. PUPILS | 0.875 | | X | 6,799.00 | = 5,949.13 |
| | WEIGHTED COUNTS | PUPILS | WEIGHTS | X | | |
| | K-8 DISADVANTAGED @ .0539 | 64.8 | X .15 | X | 6,390.00 | = 62,110.80 |
| | 9-12 DISADVANTAGED @ .0539 | 31.7 | X .15 | X | 6,799.00 | = 32,329.25 |
| | K-8 LIMITED ENGLISH PROF. | 11.0 | X .700 | X | 6,390.00 | = 49,203.00 |
| | 9-12 LIMITED ENGLISH PROF. | 4.0 | X .700 | X | 6,799.00 | = 19,037.20 |
| | TARGETED FUNDS | PUPILS | WEIGHTS | X | | |
| | K-8 STUDENT ASSESSMENT | 1,202.0 | | X | 40.00 | = 48,080.00 |
| | 9-12 STUDENT ASSESSMENT | 589.0 | | X | 40.00 | = 23,560.00 |
| | K-8 TECHNOLOGY RESOURCES | 1,202.0 | | X | 90.00 | = 108,180.00 |
| | 9-12 TECHNOLOGY RESOURCES | 589.0 | | X | 273.00 | = 160,797.00 |
| | K-2 PUPILS | 353.0 | X .10 | X | 6,390.00 | = 225,567.00 |
| | ISOLATED SMALL SCHOOL ADJUSTMENT | | | | | |
| | K-8 SMALL SCHOOL ADJUSTMENT | | | | | = 0.00 |
| | 9-12 SMALL SCHOOL ADJUSTMENT | | | | | = 0.00 |
| | OPERATING ALLOCATION | | | | | 12,573,481.33 |
| | OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 % | | | | | 12,196,276.89 |
| 30 | ADJUSTED TOTAL OPERATING ALLOCATION | | | | | 12,196,276.89 |

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B. OTHER SUBSIDIZABLE COSTS

| | | | | | | |
|----|--|-----------|---|---------|---|---------------|
| 31 | GIFTED & TALENTED EXPENDITURES FOR 2006-07 | 0.00 | X | 102.90% | = | 0.00 |
| 32 | SPECIAL EDUCATION - EPS ALLOCATION | | | | | 1,798,558.98 |
| 34 | VOCATIONAL EDUCATION EXPENDITURES FOR 2006-07 | 63,491.51 | X | 102.90% | = | 65,332.76 |
| 35 | TRANSPORTATION - EPS ALLOCATION | | | | | 460,269.43 |
| 36 | TRANSPORTATION (BUS PURCHASES) FOR 2007-08 | | | | | 60,574.33 |
| 39 | TOTAL OTHER SUBSIDIZABLE COSTS | | | | | 2,384,735.50 |
| 40 | TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39) | | | | | 14,581,012.39 |

C. DEBT SERVICE ALLOCATIONS

| 41 | DEBT SERVICE | NAME OF PROJECT | PRINCIPAL | INTEREST | |
|-----|---|-----------------|-----------|----------|---------------|
| 42 | TOTAL PRINCIPAL & INTEREST | | 0.00 | 0.00 | 0.00 |
| 43 | APPROVED LEASES FOR 2007-08 - CAPE ELIZABETH | | | | 0.00 |
| 43A | APPROVED LEASE PURCHASES FOR 2007-08 - CAPE ELIZABETH | | | | 0.00 |
| 44 | INSURED VALUE FACTOR FOR 2006-07 - CAPE ELIZABETH | | | | 0.00 |
| 47 | TOTAL DEBT SERVICE ALLOCATION | | | | 0.00 |
| 48 | TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47) | | | | 14,581,012.39 |

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| D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION | TOTAL ALLOCATION | LOCAL CONTRIBUTION | |
|--|---------------------|-----------------------|--|

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|----------------|--------------------------|---------|-------------------------|---|--------------------|---|--------------------|
| | AVG. CAL. YEAR PUPILS | 100.00% | OPERATING ALLOCATION | + | DEBT ALLOCATION | = | TOWN ALLOCATION |
| CAPE ELIZABETH | 1,791.0 | | 14,581,012.39 | | 0.00 | | 14,581,012.39 |
| TOTAL | 1,791.0 | | | | | | 14,581,012.39 |

| | | | | | | | | | |
|----------------|--|---------------------------|---------------------|---|----------------------|----|--------------------|---------------|---------------|
| | | 2007 STATE VALUATION X | MILL EXPECTATION | = | TOWN CONTRIBUTION | OR | TOWN ALLOCATION | | |
| CAPE ELIZABETH | | 1,756,550,000 | 6.790 | | 11,926,974.50 | | 14,581,012.39 | 11,926,974.50 | 100.00% 6.79M |
| TOTAL | | 1,756,550,000 | | | 11,926,974.50 | | 14,581,012.39 | 11,926,974.50 | 100.00% 6.79M |

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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 | 14,581,012.39 | 11,926,974.50 | 2,654,037.89 |
| 50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS | 14,581,012.39 | 11,926,974.50 | 2,654,037.89 |
| 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 |

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|--------------------------------|--|--|--------------|
| 60 ADJUSTED STATE CONTRIBUTION | | | 2,654,037.89 |
|--------------------------------|--|--|--------------|

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|---|------------------------|------------------------|--|
| 61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): | LOCAL SHARE % = 81.80% | STATE SHARE % = 18.20% | |
| 62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): | LOCAL SHARE % = 81.80% | STATE SHARE % = 18.20% | |

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| 63 FYI: 100% E.P.S. TOTAL ALLOCATION | | | 14,958,216.83 |
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S T A T E O F M A I N E
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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

| MONTH | SUBSIDY | PAID TO DATE | DEBT SERVICE | PAID TO DATE |
|-----------|--------------|--------------|--------------|--------------|
| July | 221,169.82 | 256,300.82 | 0.00 | 0.00 |
| August | 221,169.82 | 256,300.82 | 0.00 | 0.00 |
| September | 221,169.82 | 256,300.82 | 0.00 | 0.00 |
| October | 221,169.82 | 256,300.82 | 0.00 | 0.00 |
| November | 221,169.82 | 256,300.82 | 0.00 | 0.00 |
| December | 221,169.82 | 256,300.82 | 0.00 | 0.00 |
| Janurary | 221,169.82 | 256,300.82 | 0.00 | 0.00 |
| February | 221,169.82 | 171,986.43 | 0.00 | 0.00 |
| March | 221,169.82 | 171,986.43 | 0.00 | 0.00 |
| April | 221,169.82 | 171,986.43 | 0.00 | 0.00 |
| May | 221,169.82 | 171,986.43 | 0.00 | 0.00 |
| June | 221,169.87 | 171,986.43 | 0.00 | 0.00 |
| Total | 2,654,037.89 | 2,654,037.89 | 0.00 | 0.00 |