

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

CAPE ELIZABETH

2005-06

075 - 226

1. COMPUTATION OF E.P.S. RATES

|   | K-5   | 6-8   | K-8            | 9-12         | TOTAL   |
|---|-------|-------|----------------|--------------|---------|
| 11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2004 | 796.5 | 456.5 | 1,253.0 ( 69%) | 563.5 ( 31%) | 1,816.5 |

| 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        | 46.9 (17:1) | 28.5 (16:1) | 37.6 (15:1) | = 113.0 /      | 122.0 =      | .93 X   | 5052,604 =       | 3242,256            | 1456,666         |
| B. GUIDANCE        | 2.3 (350:1) | 1.3 (350:1) | 2.3 (250:1) | = 5.9 /        | 9.5 =        | .62 X   | 446,488 =        | 191,008             | 85,815           |
| C. LIBRARIANS      | 1.0 (800:1) | 0.6 (800:1) | 0.7 (800:1) | = 2.3 /        | 2.9 =        | .79 X   | 147,824 =        | 80,579              | 36,202           |
| D. HEALTH          | 1.0 (800:1) | 0.6 (800:1) | 0.7 (800:1) | = 2.3 /        | 2.0 =        | 1.15 X  | 90,124 =         | 71,514              | 32,129           |
| E. EDUCATION TECHS | 8.0 (100:1) | 4.6 (100:1) | 2.3 (250:1) | = 14.9 /       | 19.0 =       | .78 X   | 284,776 =        | 153,266             | 68,859           |
| F. LIBRARY TECHS   | 1.6 (500:1) | 0.9 (500:1) | 1.1 (500:1) | = 3.6 /        | 2.3 =        | 1.57 X  | 31,104 =         | 33,695              | 15,138           |
| G. CLERICAL        | 4.0 (200:1) | 2.3 (200:1) | 2.8 (200:1) | = 9.1 /        | 15.8 =       | .58 X   | 379,112 =        | 151,721             | 68,164           |
| H. SCHOOL ADMIN.   | 2.6 (305:1) | 1.5 (305:1) | 1.8 (315:1) | = 5.9 /        | 5.0 =        | 1.18 X  | 341,686 =        | 278,200             | 124,989          |

| 13 Other Support Costs (Per Pupil)  | K-8 | 9-12  | Elementary | Secondary |
|-------------------------------------|-----|-------|------------|-----------|
| A. Substitute Teachers -1/2 Day     | 31  | 31    | 38,843     | 17,469    |
| B. Supplies and Equipment           | 295 | 408   | 369,635    | 229,908   |
| C. Professional Development         | 50  | 50    | 62,650     | 28,175    |
| D. Instructional Leadership Support | 20  | 20    | 25,060     | 11,270    |
| E. Co- and Extra-Curricular Student | 28  | 97    | 35,084     | 54,660    |
| F. System Administration/Support    | 341 | 338   | 427,273    | 190,463   |
| G. Operations & Maintenance         | 907 | 1,078 | 1136,471   | 607,453   |

| 14 Salary Benefits                         | Percentage | Elementary | Secondary |
|--|------------|------------|-----------|
| A. Teachers, Guidance, Librarians & Health | 19.00%     | 681,218    | 306,054   |
| B. Education & Library Technicians         | 36.00%     | 67,306     | 30,239    |
| C. Clerical                                | 29.00%     | 43,999     | 19,768    |
| D. School Administrators                   | 14.00%     | 38,948     | 17,498    |

|  |         |         |
|--|---------|---------|
| 15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.08) | 405,804 | 182,319 |
| 16 Adjustment for Title I Revenues   | -50,208 | -22,557 |

|                 |          |          |
|-----------------|----------|----------|
| 17 TOTALS       | 7484,322 | 3560,680 |
| 18 E.P.S. RATES | 5,973    | 6,319    |

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A. OPERATING COST ALLOCATIONS

| 19 | RESIDENT PUPILS                                     | K-8                      | 9-12                     | TOTAL   |                  |                |
|----|---|--------------------------|--------------------------|---------|------------------|----------------|
|    | APRIL 2002  | 1,270.0                  | 499.0                    | 1,769.0 |                  |                |
|    | OCTOBER 2002  | 1,235.0                  | 544.0                    | 1,779.0 |                  |                |
|    | APRIL 2003  | 1,244.0                  | 542.0                    | 1,786.0 |                  |                |
|    | OCTOBER 2003  | 1,261.0                  | 546.0                    | 1,807.0 |                  |                |
|    | APRIL 2004  | 1,261.0                  | 544.0                    | 1,805.0 |                  |                |
|    | OCTOBER 2004  | 1,245.0                  | 583.0                    | 1,828.0 |                  |                |
| 21 | BASIC COUNTS  | AVG. CAL.<br>YEAR PUPILS | DECLINING<br>ENROLL. ADJ | X<br>X  | SAU<br>EPS RATES |                |
|    | K-8 PUPILS  | 1,253.0 +                | 0.00                     | X       | 5,973.00         | = 7,484,169.00 |
|    | 9-12 PUPILS   | 563.5 +                  | 0.00                     | X       | 6,319.00         | = 3,560,756.50 |
|    | ADULT EDUC. COURSES AT .1                           | 0.0                      |                          | X       | 6,319.00         | = 0.00         |
|    | K-8 EQUIV. INSTR. PUPILS                            | 0.000                    |                          | X       | 5,973.00         | = 0.00         |
|    | 9-12 EQUIV. INSTR. PUPILS                           | 0.875                    |                          | X       | 6,319.00         | = 5,529.13     |
|    | WEIGHTED COUNTS                                     | PUPILS                   | WEIGHTS                  | X       |                  |                |
|    | K-8 DISADVANTAGED @ .0949                           | 118.9                    | X .15                    | X       | 5,973.00         | = 106,528.46   |
|    | 9-12 DISADVANTAGED @ .0949                          | 53.5                     | X .15                    | X       | 6,319.00         | = 50,709.98    |
|    | K-8 LIMITED ENGLISH PROF.                           | 3.0                      | X .500                   | X       | 5,973.00         | = 8,959.50     |
|    | 9-12 LIMITED ENGLISH PROF.                          | 1.0                      | X .500                   | X       | 6,319.00         | = 3,159.50     |
|    | TARGETED FUNDS                                      | PUPILS                   | WEIGHTS                  | X       |                  |                |
|    | K-8 STUDENT ASSESSMENT                              | 1,253.0                  |                          | X       | 100.00           | = 125,300.00   |
|    | 9-12 STUDENT ASSESSMENT                             | 563.5                    |                          | X       | 100.00           | = 56,350.00    |
|    | K-8 TECHNOLOGY RESOURCES                            | 1,253.0                  |                          | X       | 83.00            | = 103,999.00   |
|    | 9-12 TECHNOLOGY RESOURCES                           | 563.5                    |                          | X       | 252.00           | = 142,002.00   |
|    | K-2 PUPILS  | 378.0                    | X .10                    | X       | 5,973.00         | = 225,779.40   |
|    | ISOLATED SMALL SCHOOL ADJUSTMENT                    |                          |                          |         |                  |                |
|    | K-8 SMALL SCHOOL ADJUSTMENT                         |                          |                          |         |                  | = 0.00         |
|    | 9-12 SMALL SCHOOL ADJUSTMENT                        |                          |                          |         |                  | = 0.00         |
|    | OPERATING ALLOCATION                                |                          |                          |         |                  | 11,873,242.47  |
|    | OPERATING ALLOCATION WITH EPS TRANSITION AT 84.00 % |                          |                          |         |                  | 9,973,523.67   |
| 30 | ADJUSTED TOTAL OPERATING ALLOCATION                 |                          |                          |         |                  | 9,973,523.67   |

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B. OTHER SUBSIDIZABLE COSTS

|    |  |           |   |         |   |               |
|----|--|-----------|---|---------|---|---------------|
| 31 | GIFTED & TALENTED EXPENDITURES FOR 2003-04                                     | 0.00      | X | 101.80% | = | 0.00          |
| 32 | SPECIAL EDUCATION - EPS ALLOCATION   |           |   |         |   | 1,710,051.51  |
| 34 | VOCATIONAL EDUCATION EXPENDITURES FOR 2003-04                                  | 64,134.82 | X | 101.80% | = | 65,289.25     |
| 35 | TRANSPORTATION - EPS ALLOCATION  |           |   |         |   | 457,407.47    |
| 36 | TRANSPORTATION (BUS PURCHASES) FOR 2004-05                                     |           |   |         |   | 18,450.00     |
| 39 | TOTAL OTHER SUBSIDIZABLE COSTS   |           |   |         |   | 2,251,198.23  |
| 40 | TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39) |           |   |         |   | 12,224,721.90 |

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 2004-05                       |                 |           |          | 0.00          |
| 43A | APPROVED LEASE PURCHASES FOR 2004-05              |                 |           |          | 0.00          |
| 44  | INSURED VALUE FACTOR FOR 2003-04                  |                 |           |          | 0.00          |
| 47  | TOTAL DEBT SERVICE ALLOCATION                     |                 |           |          | 0.00          |
| 48  | TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47) |                 |           |          | 12,224,721.90 |

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

|                |                       |                      |                  |                    | TOTAL ALLOCATION | LOCAL CONTRIBUTION |               |               |
|----------------|-----------------------|----------------------|------------------|--------------------|------------------|--------------------|---------------|---------------|
|                | AVG. CAL. YEAR PUPILS | 2004 STATE VALUATION | MILL EXPECTATION | LOCAL CONTRIBUTION | OR               | TOTAL ALLOCATION   |               |               |
| CAPE ELIZABETH | 1,816.5 100.00%       | 1,217,450,000        | 8.26             | 10,056,137.00      |                  | 12,224,721.90      | 10,056,137.00 | 100.00% 8.26M |
| TOTAL          | 1,816.5               | 1,217,450,000        |                  | 10,056,137.00      |                  | 12,224,721.90      | 10,056,137.00 | 100.00% 8.26M |

S T A T E O F M A I N E  
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| E. TOTALS AND ADJUSTMENTS   | TOTAL<br>ALLOCATION | LOCAL<br>CONTRIBUTION  | STATE<br>CONTRIBUTION  |
|---|---------------------|------------------------|------------------------|
| 49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS                              | 12,224,721.90       | 10,056,137.00          | 2,168,584.90           |
| 50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS                           | 12,224,721.90       | 10,056,137.00          | 2,168,584.90           |
| 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                   |
| 58A TRANSITION ADJUSTMENT   |                     |                        | 0.00                   |
| 58B TRANSITION ADJUSTMENT (ENROLLMENT LESS 1,000)                               |                     |                        | 0.00                   |
| 58C TRANSITION ADJUSTMENT (ENROLLMENT 1,000 OR MORE)                            |                     |                        | 0.00                   |
| 58D TRANSITION ADJUSTMENT (SMALL ADMINISTRATIVE UNIT)                           |                     |                        | 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                            |                     |                        | 2,168,584.90           |
| 61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):          |                     | LOCAL SHARE % = 82.26% | STATE SHARE % = 17.74% |
| 62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): |                     | LOCAL SHARE % = 82.26% | STATE SHARE % = 17.74% |
| 63 FYI: 100% E.P.S. TOTAL ALLOCATION  | 14,124,440.70       |                        |                        |