

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

CAPE ELIZABETH

2007-08

075 - 226

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2006)	805	438	1,243	597	1,840
10 ATTENDING PUPILS (OCTOBER 2006)	783	430	1,213	588	1,801
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2006	794.0	434.0	1,228.0 ( 67%)	592.5 ( 33%)	1,820.5

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	46.7 (17:1)	27.1 (16:1)	39.5 (15:1)	=	113.3	/	126.2	=	.90 X	5684,819	=	3427,946	1688,391
B. GUIDANCE	2.3 (350:1)	1.2 (350:1)	2.4 (250:1)	=	5.9	/	9.8	=	.60 X	503,359	=	202,350	99,665
C. LIBRARIANS	1.0 (800:1)	0.5 (800:1)	0.7 (800:1)	=	2.2	/	3.5	=	.63 X	186,429	=	78,692	38,758
D. HEALTH	1.0 (800:1)	0.5 (800:1)	0.7 (800:1)	=	2.2	/	2.0	=	1.10 X	97,120	=	71,577	35,255
E. EDUCATION TECHS	7.9 (100:1)	4.3 (100:1)	2.4 (250:1)	=	14.6	/	18.3	=	.80 X	287,516	=	154,109	75,904
F. LIBRARY TECHS	1.6 (500:1)	0.9 (500:1)	1.2 (500:1)	=	3.7	/	2.3	=	1.61 X	34,460	=	37,172	18,309
G. CLERICAL	4.0 (200:1)	2.2 (200:1)	3.0 (200:1)	=	9.2	/	14.8	=	.62 X	414,165	=	172,044	84,738
H. SCHOOL ADMIN.	2.6 (305:1)	1.4 (305:1)	1.9 (315:1)	=	5.9	/	5.0	=	1.18 X	367,831	=	290,807	143,234

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	33	33	40,524	19,553
B. Supplies and Equipment	311	430	381,908	254,775
C. Professional Development	52	52	63,856	30,810
D. Instructional Leadership Support	21	21	25,788	12,443
E. Co- and Extra-Curricular Student	30	102	36,840	60,435
F. System Administration/Support	359	356	440,852	210,930
G. Operations & Maintenance	956	1,136	1173,968	673,080

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	718,307	353,793
B. Education & Library Technicians	36.00%	68,861	33,917
C. Clerical	29.00%	49,893	24,574
D. School Administrators	14.00%	40,713	20,053

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.08)	428,239	210,891
16 Adjustment for Title I Revenues	-28,779	-14,174

17 TOTALS	7875,667	4075,333
18 E.P.S. RATES	6,413	6,878

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A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2004	1,261.0	544.0	1,805.0		
	OCTOBER 2004	1,245.0	583.0	1,828.0		
	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		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X	SAU EPS RATES	
	K-8 PUPILS	1,225.0 +	16.33	X	6,413.00	= 7,960,649.29
	9-12 PUPILS	592.0 +	0.00	X	6,878.00	= 4,071,776.00
	ADULT EDUC. COURSES AT .1	0.0		X	6,878.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	6,413.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	1.000		X	6,878.00	= 6,878.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .0588	72.0	X .15	X	6,413.00	= 69,260.40
	9-12 DISADVANTAGED @ .0588	34.8	X .15	X	6,878.00	= 35,903.16
	K-8 LIMITED ENGLISH PROF.	12.0	X .500	X	6,413.00	= 38,478.00
	9-12 LIMITED ENGLISH PROF.	3.0	X .500	X	6,878.00	= 10,317.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,225.0		X	40.00	= 49,000.00
	9-12 STUDENT ASSESSMENT	592.0		X	40.00	= 23,680.00
	K-8 TECHNOLOGY RESOURCES	1,225.0		X	87.00	= 106,575.00
	9-12 TECHNOLOGY RESOURCES	592.0		X	265.00	= 156,880.00
	K-2 PUPILS	374.5	X .10	X	6,413.00	= 240,166.85
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					12,769,563.70
	OPERATING ALLOCATION WITH EPS TRANSITION AT 95.00 %					12,131,085.51
30	ADJUSTED TOTAL OPERATING ALLOCATION					12,131,085.51

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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					1,876,889.87
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2005-06	48,378.39	X	102.90%	=	49,781.36
35	TRANSPORTATION - EPS ALLOCATION					470,839.79
36	TRANSPORTATION (BUS PURCHASES) FOR 2006-07					67,250.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					2,464,761.02
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					14,595,846.53

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 2006-07				0.00
43A	APPROVED LEASE PURCHASES FOR 2006-07				0.00
44	INSURED VALUE FACTOR FOR 2005-06				0.00
47	TOTAL DEBT SERVICE ALLOCATION				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				14,595,846.53

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL. YEAR PUPILS		2006 STATE VALUATION X		MILL EXPECTATION	LOCAL CONTRIBUTION	TOTAL ALLOCATION OR	LOCAL CONTRIBUTION		
CAPE ELIZABETH	1,817.0	100.00%	1,580,600,000	7.44	11,759,664.00	14,595,846.53	11,759,664.00	100.00%	7.44M	
TOTAL	1,817.0		1,580,600,000		11,759,664.00	14,595,846.53	11,759,664.00	100.00%	7.44M	

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D E P A R T M E N T O F E D U C A T I O N  
A U G U S T A 04333

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	14,595,846.53	11,759,664.00	2,836,182.53
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	14,595,846.53	11,759,664.00	2,836,182.53
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			0.00
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			2,836,182.53
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):		LOCAL SHARE % = 80.57%	STATE SHARE % = 19.43%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):		LOCAL SHARE % = 80.57%	STATE SHARE % = 19.43%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	15,234,324.72		