

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

CAPE ELIZABETH

2012-13

075 - 226

1. COMPUTATION OF E.P.S. RATES

| | K-5 | 6-8 | K-8 | 9-12 | TOTAL |
|---|-------|-------|----------------|--------------|---------|
| 9 ATTENDING PUPILS (APRIL 2011) | 727 | 431 | 1,158 | 548 | 1,706 |
| 10 ATTENDING PUPILS (OCTOBER 2011) | 724 | 411 | 1,135 | 548 | 1,683 |
| 11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2011 | 725.5 | 421.0 | 1,146.5 (68%) | 548.0 (32%) | 1,694.5 |

| 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 | 42.7 (17:1) | 26.3 (16:1) | 36.5 (15:1) | = | 105.5 | / | 120.0 | = | .88 X | 6245,642 | = | 3737,392 | 1758,773 |
| B. GUIDANCE | 2.1 (350:1) | 1.2 (350:1) | 2.2 (250:1) | = | 5.5 | / | 9.8 | = | .56 X | 494,061 | = | 188,138 | 88,536 |
| C. LIBRARIANS | 0.9 (800:1) | 0.5 (800:1) | 0.7 (800:1) | = | 2.1 | / | 3.0 | = | .70 X | 167,440 | = | 79,701 | 37,507 |
| D. HEALTH | 0.9 (800:1) | 0.5 (800:1) | 0.7 (800:1) | = | 2.1 | / | 3.0 | = | .70 X | 145,338 | = | 69,181 | 32,556 |
| E. EDUCATION TECHS | 7.3 (100:1) | 4.2 (100:1) | 2.2 (250:1) | = | 13.7 | / | 11.0 | = | 1.25 X | 214,979 | = | 182,732 | 85,992 |
| F. LIBRARY TECHS | 1.5 (500:1) | 0.8 (500:1) | 1.1 (500:1) | = | 3.4 | / | 1.8 | = | 1.89 X | 31,899 | = | 40,997 | 19,292 |
| G. CLERICAL | 3.6 (200:1) | 2.1 (200:1) | 2.7 (200:1) | = | 8.4 | / | 10.8 | = | .78 X | 346,093 | = | 183,568 | 86,385 |
| H. SCHOOL ADMIN. | 2.4 (305:1) | 1.4 (305:1) | 1.7 (315:1) | = | 5.5 | / | 5.0 | = | 1.10 X | 410,061 | = | 306,726 | 144,341 |

| 13 Other Support Costs (Per Pupil) | K-8 | 9-12 | Elementary | Secondary |
|-------------------------------------|-------|-------|------------|-----------|
| A. Substitute Teachers -1/2 Day | 37 | 37 | 42,421 | 20,276 |
| B. Supplies and Equipment | 346 | 478 | 396,689 | 261,944 |
| C. Professional Development | 59 | 59 | 67,644 | 32,332 |
| D. Instructional Leadership Support | 24 | 24 | 27,516 | 13,152 |
| E. Co- and Extra-Curricular Student | 34 | 114 | 38,981 | 62,472 |
| F. System Administration/Support | 220 | 220 | 252,230 | 120,560 |
| G. Operations & Maintenance | 1,013 | 1,204 | 1161,405 | 659,792 |

| 14 Salary Benefits | Percentage | Elementary | Secondary |
|--|------------|------------|-----------|
| A. Teachers, Guidance, Librarians & Health | 19.00% | 774,138 | 364,301 |
| B. Education & Library Technicians | 36.00% | 80,542 | 37,902 |
| C. Clerical | 29.00% | 53,235 | 25,052 |
| D. School Administrators | 14.00% | 42,942 | 20,208 |

| | | |
|--|---------|---------|
| 15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.08) | 386,468 | 181,892 |
| 16 Adjustment for Title I Revenues | -16,237 | -7,641 |

| | | |
|-----------------|----------|----------|
| 17 TOTALS | 8096,409 | 4045,624 |
| 18 E.P.S. RATES | 7,062 | 7,383 |

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A. OPERATING COST ALLOCATIONS

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| 19 | SUBSIDIZABLE PUPILS | K-8 | 9-12 | TOTAL | | |
| | APRIL 2009 | 1,174.0 | 564.0 | 1,738.0 | | |
| | OCTOBER 2009 | 1,149.0 | 555.0 | 1,704.0 | | |
| | APRIL 2010 | 1,159.0 | 556.0 | 1,715.0 | | |
| | OCTOBER 2010 | 1,146.0 | 548.0 | 1,694.0 | | |
| | APRIL 2011 | 1,157.0 | 548.0 | 1,705.0 | | |
| | OCTOBER 2011 | 1,135.0 | 549.0 | 1,684.0 | | |
| 21 | BASIC COUNTS | AVG. CAL. | DECLINING | X | SAU | |
| | | YEAR PUPILS | ENROLL. ADJ | X | EPS RATES | |
| | K-8 PUPILS | 1,146.0 + | 7.33 | X | 7,062.00 | = 8,144,816.46 |
| | 9-12 PUPILS | 548.5 + | 4.83 | X | 7,383.00 | = 4,085,235.39 |
| | ADULT EDUC. COURSES AT .1 | 0.0 | | X | 7,383.00 | = 0.00 |
| | K-8 EQUIV. INSTR. PUPILS | 0.125 | | X | 7,062.00 | = 882.75 |
| | 9-12 EQUIV. INSTR. PUPILS | 0.125 | | X | 7,383.00 | = 922.88 |
| | WEIGHTED COUNTS | PUPILS | WEIGHTS | X | | |
| | K-8 DISADVANTAGED @ .0388 | 44.5 | X .15 | X | 7,062.00 | = 47,138.85 |
| | 9-12 DISADVANTAGED @ .0388 | 21.3 | X .15 | X | 7,383.00 | = 23,588.69 |
| | K-8 LIMITED ENGLISH PROF. | 18.0 | X .500 | X | 7,062.00 | = 63,558.00 |
| | 9-12 LIMITED ENGLISH PROF. | 1.0 | X .500 | X | 7,383.00 | = 3,691.50 |
| | TARGETED FUNDS | PUPILS | WEIGHTS | X | | |
| | K-8 STUDENT ASSESSMENT | 1,146.0 | | X | 43.00 | = 49,278.00 |
| | 9-12 STUDENT ASSESSMENT | 548.5 | | X | 43.00 | = 23,585.50 |
| | K-8 TECHNOLOGY RESOURCES | 1,146.0 | | X | 98.00 | = 112,308.00 |
| | 9-12 TECHNOLOGY RESOURCES | 548.5 | | X | 296.00 | = 162,356.00 |
| | K-2 PUPILS | 335.5 | X .10 | X | 7,062.00 | = 236,930.10 |
| | ISOLATED SMALL SCHOOL ADJUSTMENT | | | | | |
| | K-8 SMALL SCHOOL ADJUSTMENT | | | | | = 0.00 |
| | 9-12 SMALL SCHOOL ADJUSTMENT | | | | | = 0.00 |
| | OPERATING ALLOCATION | | | | | 12,954,292.12 |
| | OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 % | | | | | 12,565,663.35 |
| 30 | ADJUSTED TOTAL OPERATING ALLOCATION | | | | | 12,565,663.35 |

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B. OTHER SUBSIDIZABLE COSTS

| | | | | | | |
|----|--|-----------|---|---------|---|---------------|
| 31 | GIFTED & TALENTED EXPENDITURES FOR 2010-11 | 0.00 | X | 101.10% | = | 0.00 |
| 32 | SPECIAL EDUCATION - EPS ALLOCATION | | | | | 2,529,049.94 |
| 34 | VOCATIONAL EDUCATION EXPENDITURES FOR 2010-11 | 50,122.09 | X | 101.10% | = | 50,673.43 |
| 35 | TRANSPORTATION - EPS ALLOCATION | | | | | 566,868.88 |
| 36 | TRANSPORTATION (BUS PURCHASES) FOR 2011-12 | | | | | 76,600.66 |
| 39 | TOTAL OTHER SUBSIDIZABLE COSTS | | | | | 3,223,192.91 |
| 40 | TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39) | | | | | 15,788,856.26 |

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 2011-12 - CAPE ELIZABETH | | | | 0.00 |
| 43A | APPROVED LEASE PURCHASES FOR 2011-12 - CAPE ELIZABETH | | | | 0.00 |
| 44 | INSURED VALUE FACTOR FOR 2010-11 - CAPE ELIZABETH | | | | 0.00 |
| 47 | TOTAL DEBT SERVICE ALLOCATION | | | | 0.00 |
| 48 | TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47) | | | | 15,788,856.26 |

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

| | TOTAL ALLOCATION | LOCAL CONTRIBUTION | |
|--|------------------|--------------------|--|
|--|------------------|--------------------|--|

| | AVG. CAL. YEAR PUPILS | 100.00% | OPERATING ALLOCATION | + | DEBT ALLOCATION | = | TOWN ALLOCATION |
|----------------|-----------------------|---------|----------------------|---|-----------------|---|----------------------|
| CAPE ELIZABETH | 1,694.5 | | 15,788,856.26 | | 0.00 | | 15,788,856.26 |
| TOTAL | 1,694.5 | | | | | | 15,788,856.26 |

| | 2011 STATE VALUATION | X | MILL EXPECTATION | = | TOWN CONTRIBUTION | OR | TOWN ALLOCATION | 100.00% | 7.80M |
|----------------|----------------------|---|------------------|---|----------------------|----|----------------------|---------|-------|
| CAPE ELIZABETH | 1,789,750,000 | | 7.800 | | 13,960,050.00 | | 15,788,856.26 | | |
| TOTAL | 1,789,750,000 | | | | 13,960,050.00 | | 15,788,856.26 | | |

E. TOTALS AND ADJUSTMENTS

| | TOTAL ALLOCATION | LOCAL CONTRIBUTION | STATE CONTRIBUTION |
|--|------------------|--------------------|--------------------|
|--|------------------|--------------------|--------------------|

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|---|---------------|------------------------|------------------------|
| 49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS | 15,788,856.26 | 13,960,050.00 | 1,828,806.26 |
| 50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS | 15,788,856.26 | 13,960,050.00 | 1,828,806.26 |
| 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 |
| 59D BUS REFURBISHING ADJUSTMENT | | | 0.00 |
| 59E LESS MAINECARE SEED - PRIVATE | | | 1,026.89 |
| 59E LESS MAINECARE SEED - PUBLIC | | | 1,134.29 |
| 60 ADJUSTED STATE CONTRIBUTION | | | 1,826,645.08 |
| 61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): | | LOCAL SHARE % = 88.42% | STATE SHARE % = 11.58% |
| 62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): | | LOCAL SHARE % = 88.43% | STATE SHARE % = 11.57% |
| 63 FYI: 100% E.P.S. TOTAL ALLOCATION | 16,177,485.03 | | |