

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

BANGOR

2008-09

027 - 208

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2007)	1,760	800	2,560	1,412	3,972
10 ATTENDING PUPILS (OCTOBER 2007)	1,744	787	2,531	1,384	3,915
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2007	1,752.0	793.5	2,545.5 ( 65%)	1,398.0 ( 35%)	3,943.5

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	103.1 (17:1)	49.6 (16:1)	93.2 (15:1)	=	245.9 /	269.6 =	=	.91 X	13007,993 =	=	7694,228	4143,046
B. GUIDANCE	5.0 (350:1)	2.3 (350:1)	5.6 (250:1)	=	12.9 /	13.9 =	=	.93 X	690,700 =	=	417,528	224,823
C. LIBRARIANS	2.2 (800:1)	1.0 (800:1)	1.7 (800:1)	=	4.9 /	2.8 =	=	1.75 X	143,709 =	=	163,469	88,022
D. HEALTH	2.2 (800:1)	1.0 (800:1)	1.7 (800:1)	=	4.9 /	3.9 =	=	1.26 X	166,968 =	=	136,747	73,633
E. EDUCATION TECHS	17.5 (100:1)	7.9 (100:1)	5.6 (250:1)	=	31.0 /	18.4 =	=	1.68 X	326,695 =	=	356,751	192,097
F. LIBRARY TECHS	3.5 (500:1)	1.6 (500:1)	2.8 (500:1)	=	7.9 /	9.0 =	=	.88 X	172,747 =	=	98,811	53,206
G. CLERICAL	8.8 (200:1)	4.0 (200:1)	7.0 (200:1)	=	19.8 /	25.5 =	=	.78 X	727,743 =	=	368,966	198,674
H. SCHOOL ADMIN.	5.7 (305:1)	2.6 (305:1)	4.4 (315:1)	=	12.7 /	12.1 =	=	1.05 X	888,044 =	=	606,090	326,356

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	34	34	86,547	47,532
B. Supplies and Equipment	320	442	814,560	617,916
C. Professional Development	54	54	137,457	75,492
D. Instructional Leadership Support	22	22	56,001	30,756
E. Co- and Extra-Curricular Student	31	105	78,911	146,790
F. System Administration/Support	204	204	519,282	285,192
G. Operations & Maintenance	935	1,111	2380,043	1553,178

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	1598,275	860,610
B. Education & Library Technicians	36.00%	164,002	88,309
C. Clerical	29.00%	107,000	57,615
D. School Administrators	14.00%	84,853	45,690

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.02)	237,665	127,992
16 Adjustment for Title I Revenues	-612,779	-329,958

17 TOTALS	15494,406	8906,971
18 E.P.S. RATES	6,087	6,371

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## A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2005	2,595.0	1,250.0	3,845.0		
	OCTOBER 2005	2,524.0	1,315.0	3,839.0		
	APRIL 2006	2,529.0	1,268.0	3,797.0		
	OCTOBER 2006	2,547.0	1,283.0	3,830.0		
	APRIL 2007	2,563.0	1,229.0	3,792.0		
	OCTOBER 2007	2,535.0	1,205.0	3,740.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	2,549.0 +	0.00	X	6,087.00	= 15,515,763.00
	9-12 PUPILS	1,217.0 +	41.33	X	6,371.00	= 8,016,820.43
	ADULT EDUC. COURSES AT .1	31.2		X	6,371.00	= 198,775.20
	K-8 EQUIV. INSTR. PUPILS	0.000		X	6,087.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.125		X	6,371.00	= 796.38
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .4383	1,117.2	X .15	X	6,087.00	= 1,020,059.46
	9-12 DISADVANTAGED @ .4383	533.4	X .15	X	6,371.00	= 509,743.71
	K-8 LIMITED ENGLISH PROF.	39.0	X .500	X	6,087.00	= 118,696.50
	9-12 LIMITED ENGLISH PROF.	16.0	X .500	X	6,371.00	= 50,968.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	2,549.0		X	40.00	= 101,960.00
	9-12 STUDENT ASSESSMENT	1,217.0		X	40.00	= 48,680.00
	K-8 TECHNOLOGY RESOURCES	2,549.0		X	90.00	= 229,410.00
	9-12 TECHNOLOGY RESOURCES	1,217.0		X	273.00	= 332,241.00
	K-2 PUPILS	971.0	X .10	X	6,087.00	= 591,047.70
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					26,734,961.38
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					25,932,912.53
30	ADJUSTED TOTAL OPERATING ALLOCATION					25,932,912.53

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B. OTHER SUBSIDIZABLE COSTS

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31	GIFTED & TALENTED EXPENDITURES FOR 2006-07	458,934.73	X	102.90%	=	472,243.84
32	SPECIAL EDUCATION - EPS ALLOCATION					4,172,169.79
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2006-07	452,401.31	X	102.90%	=	465,520.95
35	TRANSPORTATION - EPS ALLOCATION					964,327.76
36	TRANSPORTATION (BUS PURCHASES) FOR 2007-08					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					6,074,262.34
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					32,007,174.87

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C. DEBT SERVICE ALLOCATIONS

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41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	BANGOR				
	09/01/08	FIFTH STREET SCHOOL RENOVATION	257,299.20	17,976.55	275,275.75
	03/01/09	FIFTH STREET SCHOOL RENOVATION	0.00	8,971.08	8,971.08
	11/01/08	GARLAND ST SCHOOL ADDITION	285,420.00	37,705.26	323,125.26
	05/01/09	GARLAND ST SCHOOL ADDITION	0.00	30,141.63	30,141.63
42	TOTAL PRINCIPAL & INTEREST		542,719.20	94,794.52	637,513.72
43	APPROVED LEASES FOR 2007-08 - BANGOR				0.00
43A	APPROVED LEASE PURCHASES FOR 2007-08 - BANGOR				0.00
44	INSURED VALUE FACTOR FOR 2006-07 - BANGOR				0.00
47	TOTAL DEBT SERVICE ALLOCATION				637,513.72
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				32,644,688.59

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION				TOTAL ALLOCATION	LOCAL CONTRIBUTION	
BANGOR	AVG. CAL. YEAR PUPILS	OPERATING ALLOCATION	DEBT ALLOCATION	TOWN ALLOCATION		
	3,766.0 100.00%	32,644,688.59	0.00	32,644,688.59		
TOTAL	3,766.0			32,644,688.59		
BANGOR	2007 STATE VALUATION X MILL EXPECTATION	TOWN CONTRIBUTION	TOWN ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION	
	2,213,950,000 6.790	15,032,720.50	32,644,688.59	15,032,720.50	100.00% 6.79M	
TOTAL	2,213,950,000	15,032,720.50	32,644,688.59	15,032,720.50	100.00% 6.79M	
E. TOTALS AND ADJUSTMENTS				TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			32,644,688.59	15,032,720.50	17,611,968.09
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			32,644,688.59	15,032,720.50	17,611,968.09
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
60	ADJUSTED STATE CONTRIBUTION					17,611,968.09
61	LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):			LOCAL SHARE % = 46.05%	STATE SHARE % = 53.95%	
62	ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):			LOCAL SHARE % = 46.05%	STATE SHARE % = 53.95%	
63	FYI: 100% E.P.S. TOTAL ALLOCATION			33,446,737.44		

S T A T E O F M A I N E  
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## SCHEDULED PAYMENTS &amp; YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	1,414,537.86	1,449,254.54	0.00	0.00
August	1,414,537.86	1,449,254.54	0.00	0.00
September	1,414,537.86	1,449,254.54	275,275.75	275,275.75
October	1,414,537.86	1,449,254.54	0.00	0.00
November	1,414,537.86	1,449,254.54	323,125.26	323,125.26
December	1,414,537.86	1,449,254.55	0.00	0.00
Janurary	1,414,537.86	1,449,254.55	0.00	0.00
February	1,414,537.86	1,342,984.95	0.00	0.00
March	1,414,537.86	1,342,984.95	8,971.08	8,971.08
April	1,414,537.86	1,342,984.95	0.00	0.00
May	1,414,537.86	1,342,984.95	30,141.63	30,141.63
June	1,414,537.91	1,457,732.77	0.00	0.00
Total	16,974,454.37	16,974,454.37	637,513.72	637,513.72