

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

BANGOR

2011-12

027 - 208

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2010)	1,773	801	2,574	1,240	3,814
10 ATTENDING PUPILS (OCTOBER 2010)	1,824	777	2,601	1,258	3,859
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2010	1,798.5	789.0	2,587.5 (67%)	1,249.0 (33%)	3,836.5

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	105.8 (17:1)	49.3 (16:1)	83.3 (15:1)	=	238.4	/	254.4	=	.94 X	13201,733	=	8314,451	4095,178
B. GUIDANCE	5.1 (350:1)	2.3 (350:1)	5.0 (250:1)	=	12.4	/	14.6	=	.85 X	791,647	=	450,843	222,057
C. LIBRARIANS	2.2 (800:1)	1.0 (800:1)	1.6 (800:1)	=	4.8	/	2.9	=	1.66 X	171,585	=	190,837	93,994
D. HEALTH	2.2 (800:1)	1.0 (800:1)	1.6 (800:1)	=	4.8	/	4.0	=	1.20 X	209,360	=	168,325	82,907
E. EDUCATION TECHS	18.0 (100:1)	7.9 (100:1)	5.0 (250:1)	=	30.9	/	16.8	=	1.84 X	315,318	=	388,724	191,461
F. LIBRARY TECHS	3.6 (500:1)	1.6 (500:1)	2.5 (500:1)	=	7.7	/	9.0	=	.86 X	187,332	=	107,941	53,165
G. CLERICAL	9.0 (200:1)	3.9 (200:1)	6.2 (200:1)	=	19.1	/	24.8	=	.77 X	753,968	=	388,972	191,583
H. SCHOOL ADMIN.	5.9 (305:1)	2.6 (305:1)	4.0 (315:1)	=	12.5	/	13.0	=	.96 X	1016,970	=	654,115	322,176

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	37	37	95,738	46,213
B. Supplies and Equipment	342	473	884,925	590,777
C. Professional Development	58	58	150,075	72,442
D. Instructional Leadership Support	24	24	62,100	29,976
E. Co- and Extra-Curricular Student	34	113	87,975	141,137
F. System Administration/Support	218	218	564,075	272,282
G. Operations & Maintenance	1,002	1,191	2592,675	1487,559

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	1733,647	853,886
B. Education & Library Technicians	36.00%	178,799	88,065
C. Clerical	29.00%	112,802	55,559
D. School Administrators	14.00%	91,576	45,105

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.02)	257,535	126,826
16 Adjustment for Title I Revenues	-651,823	-321,047

17 TOTALS	16824,307	8741,301
18 E.P.S. RATES	6,502	6,999

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2008	2,554.0	1,163.0	3,717.0		
	OCTOBER 2008	2,578.0	1,165.0	3,743.0		
	APRIL 2009	2,569.0	1,130.0	3,699.0		
	OCTOBER 2009	2,577.0	1,125.0	3,702.0		
	APRIL 2010	2,567.0	1,080.0	3,647.0		
	OCTOBER 2010	2,592.0	1,080.0	3,672.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	2,579.5 +	0.00	X	6,502.00	= 16,771,909.00
	9-12 PUPILS	1,080.0 +	43.83	X	6,999.00	= 7,865,686.17
	ADULT EDUC. COURSES AT .1	19.0		X	6,999.00	= 132,981.00
	K-8 EQUIV. INSTR. PUPILS	0.250		X	6,502.00	= 1,625.50
	9-12 EQUIV. INSTR. PUPILS	0.500		X	6,999.00	= 3,499.50
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .5258	1,356.3	X .15	X	6,502.00	= 1,322,799.39
	9-12 DISADVANTAGED @ .5258	567.9	X .15	X	6,999.00	= 596,209.82
	K-8 LIMITED ENGLISH PROF.	39.0	X .500	X	6,502.00	= 126,789.00
	9-12 LIMITED ENGLISH PROF.	12.0	X .500	X	6,999.00	= 41,994.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	2,579.5		X	43.00	= 110,918.50
	9-12 STUDENT ASSESSMENT	1,080.0		X	43.00	= 46,440.00
	K-8 TECHNOLOGY RESOURCES	2,579.5		X	97.00	= 250,211.50
	9-12 TECHNOLOGY RESOURCES	1,080.0		X	293.00	= 316,440.00
	K-2 PUPILS	1,008.0	X .10	X	6,502.00	= 655,401.60
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					28,242,904.98
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					27,395,617.83
30	ADJUSTED TOTAL OPERATING ALLOCATION					27,395,617.83

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2009-10	226,476.26	X	101.60%	=	230,099.88
32	SPECIAL EDUCATION - EPS ALLOCATION					5,175,861.84
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2009-10	556,972.57	X	101.60%	=	565,884.13
35	TRANSPORTATION - EPS ALLOCATION					1,334,857.07
36	TRANSPORTATION (BUS PURCHASES) FOR 2010-11					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					7,306,702.92
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					34,702,320.75

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	BANGOR				
	11/01/11	GARLAND ST SCHOOL ADDITION	285,420.00	15,014.37	300,434.37
	05/01/12	GARLAND ST SCHOOL ADDITION	0.00	7,450.74	7,450.74
42	TOTAL PRINCIPAL & INTEREST		285,420.00	22,465.11	307,885.11
43	APPROVED LEASES FOR 2010-11 - BANGOR				0.00
43A	APPROVED LEASE PURCHASES FOR 2010-11 - BANGOR				0.00
44	INSURED VALUE FACTOR FOR 2009-10 - BANGOR				0.00
47	TOTAL DEBT SERVICE ALLOCATION				307,885.11
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				35,010,205.86

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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		
	3,659.5 100.00%	35,010,205.86	0.00	35,010,205.86		
TOTAL	3,659.5			35,010,205.86		
BANGOR	2010 STATE VALUATION X MILL EXPECTATION	TOWN CONTRIBUTION	TOWN ALLOCATION			
	2,436,000,000 7.470	18,196,920.00	35,010,205.86	18,196,920.00	100.00% 7.47M	
TOTAL	2,436,000,000	18,196,920.00	35,010,205.86	18,196,920.00	100.00% 7.47M	
E. TOTALS AND ADJUSTMENTS				TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			35,010,205.86	18,196,920.00	16,813,285.86
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			35,010,205.86	18,196,920.00	16,813,285.86
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
59E	LESS MAINECARE SEED					864.46
60	ADJUSTED STATE CONTRIBUTION					16,812,421.40
61	LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 51.98% STATE SHARE % = 48.02%					
62	ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 51.98% STATE SHARE % = 48.02%					
63	FYI: 100% E.P.S. TOTAL ALLOCATION			35,857,493.01		

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	1,375,378.02	1,365,834.45	0.00	0.00
August	1,375,378.02	1,365,834.45	0.00	0.00
September	1,375,378.02	1,365,834.45	0.00	0.00
October	1,375,378.02	1,365,834.45	0.00	0.00
November	1,375,378.02	1,365,834.45	300,434.37	300,434.37
December	1,375,378.02	1,365,834.45	0.00	0.00
Janurary	1,375,378.02	1,365,834.45	0.00	0.00
February	1,375,378.02	1,365,834.45	0.00	0.00
March	1,375,378.02	1,365,834.46	0.00	0.00
April	1,375,378.02	1,365,834.46	0.00	0.00
May	1,375,378.02	1,365,834.46	7,450.74	7,450.74
June	1,375,378.07	1,480,357.31	0.00	0.00
Total	16,504,536.29	16,504,536.29	307,885.11	307,885.11