

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

BANGOR

2012-13

027 - 208

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2011)	1,821	775	2,596	1,228	3,824
10 ATTENDING PUPILS (OCTOBER 2011)	1,857	775	2,632	1,212	3,844
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2011	1,839.0	775.0	2,614.0 ( 68%)	1,220.0 ( 32%)	3,834.0

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	108.2 (17:1)	48.4 (16:1)	81.3 (15:1)	=	237.9	250.2	=	.95 X	13071,412	=	8444,132	3973,709
B. GUIDANCE	5.3 (350:1)	2.2 (350:1)	4.9 (250:1)	=	12.4	14.7	=	.84 X	765,610	=	437,316	205,796
C. LIBRARIANS	2.3 (800:1)	1.0 (800:1)	1.5 (800:1)	=	4.8	2.9	=	1.66 X	173,473	=	195,816	92,149
D. HEALTH	2.3 (800:1)	1.0 (800:1)	1.5 (800:1)	=	4.8	3.0	=	1.60 X	147,288	=	160,249	75,412
E. EDUCATION TECHS	18.4 (100:1)	7.8 (100:1)	4.9 (250:1)	=	31.1	17.3	=	1.80 X	331,967	=	406,328	191,213
F. LIBRARY TECHS	3.7 (500:1)	1.6 (500:1)	2.4 (500:1)	=	7.7	9.0	=	.86 X	189,394	=	110,758	52,121
G. CLERICAL	9.2 (200:1)	3.9 (200:1)	6.1 (200:1)	=	19.2	24.2	=	.79 X	739,343	=	397,175	186,906
H. SCHOOL ADMIN.	6.0 (305:1)	2.5 (305:1)	3.9 (315:1)	=	12.4	13.0	=	.95 X	1034,165	=	668,071	314,386

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	37	37	96,718	45,140
B. Supplies and Equipment	346	478	904,444	583,160
C. Professional Development	59	59	154,226	71,980
D. Instructional Leadership Support	24	24	62,736	29,280
E. Co- and Extra-Curricular Student	34	114	88,876	139,080
F. System Administration/Support	220	220	575,080	268,400
G. Operations & Maintenance	1,013	1,204	2647,982	1468,880

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	1755,127	825,943
B. Education & Library Technicians	36.00%	186,151	87,600
C. Clerical	29.00%	115,181	54,203
D. School Administrators	14.00%	93,530	44,014

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.02)	218,331	102,736
16 Adjustment for Title I Revenues	-668,235	-314,463

17 TOTALS	17049,991	8497,644
18 E.P.S. RATES	6,523	6,965

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## A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	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		
	APRIL 2011	2,587.0	1,054.0	3,641.0		
	OCTOBER 2011	2,621.0	1,034.0	3,655.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	2,604.0 +	0.00	X	6,523.00	= 16,985,892.00
	9-12 PUPILS	1,044.0 +	39.83	X	6,965.00	= 7,548,875.95
	ADULT EDUC. COURSES AT .1	21.6		X	6,965.00	= 150,444.00
	K-8 EQUIV. INSTR. PUPILS	1.000		X	6,523.00	= 6,523.00
	9-12 EQUIV. INSTR. PUPILS	1.875		X	6,965.00	= 13,059.38
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .5353	1,393.9	X .15	X	6,523.00	= 1,363,861.46
	9-12 DISADVANTAGED @ .5353	558.9	X .15	X	6,965.00	= 583,910.78
	K-8 LIMITED ENGLISH PROF.	39.0	X .500	X	6,523.00	= 127,198.50
	9-12 LIMITED ENGLISH PROF.	12.0	X .500	X	6,965.00	= 41,790.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	2,604.0		X	43.00	= 111,972.00
	9-12 STUDENT ASSESSMENT	1,044.0		X	43.00	= 44,892.00
	K-8 TECHNOLOGY RESOURCES	2,604.0		X	98.00	= 255,192.00
	9-12 TECHNOLOGY RESOURCES	1,044.0		X	296.00	= 309,024.00
	K-2 PUPILS	1,030.5	X .10	X	6,523.00	= 672,195.15
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					28,214,830.22
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					27,368,385.31
30	ADJUSTED TOTAL OPERATING ALLOCATION					27,368,385.31

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B. OTHER SUBSIDIZABLE COSTS

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31	GIFTED & TALENTED EXPENDITURES FOR 2010-11	207,768.67	X	101.10%	=	210,054.13
32	SPECIAL EDUCATION - EPS ALLOCATION					5,682,388.39
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2010-11	543,693.38	X	101.10%	=	549,674.01
35	TRANSPORTATION - EPS ALLOCATION					1,349,540.50
36	TRANSPORTATION (BUS PURCHASES) FOR 2011-12					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					7,791,657.02
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					35,160,042.33

C. DEBT SERVICE ALLOCATIONS

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41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	BANGOR				
		11/01/12 GARLAND ST SCHOOL ADDITION	281,020.00	7,450.74	288,470.74
42	TOTAL PRINCIPAL & INTEREST		281,020.00	7,450.74	288,470.74
43	APPROVED LEASES FOR 2011-12 - BANGOR				0.00
43A	APPROVED LEASE PURCHASES FOR 2011-12 - BANGOR				0.00
44	INSURED VALUE FACTOR FOR 2010-11 - BANGOR				0.00
47	TOTAL DEBT SERVICE ALLOCATION				288,470.74
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				35,448,513.07

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION	TOTAL ALLOCATION	LOCAL CONTRIBUTION								
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	AVG. CAL. YEAR PUPILS	100.00%	OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION			
BANGOR	3,648.0		35,448,513.07		0.00		35,448,513.07			
TOTAL	3,648.0						35,448,513.07			
			2011 STATE VALUATION X	MILL EXPECTATION	=	TOWN CONTRIBUTION	OR	TOWN ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
BANGOR			2,466,650,000	7.800		19,239,870.00		35,448,513.07	19,239,870.00	100.00% 7.80M
TOTAL			2,466,650,000			19,239,870.00		35,448,513.07	19,239,870.00	100.00% 7.80M
E. TOTALS AND ADJUSTMENTS			TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION					
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49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			35,448,513.07	19,239,870.00	16,208,643.07				
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			35,448,513.07	19,239,870.00	16,208,643.07				
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					18,078.61				
59E	LESS MAINECARE SEED - PUBLIC					45,263.71				
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					16,145,300.75				
61	LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 54.28% STATE SHARE % = 45.72%									
62	ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 54.45% STATE SHARE % = 45.55%									
63	FYI: 100% E.P.S. TOTAL ALLOCATION			36,294,957.98						