

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

BANGOR

2007-08

027 - 208

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2006)	1,674	839	2,513	1,450	3,963
10 ATTENDING PUPILS (OCTOBER 2006)	1,746	794	2,540	1,472	4,012
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2006	1,710.0	816.5	2,526.5 ( 63%)	1,461.0 ( 37%)	3,987.5

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	100.6 (17:1)	51.0 (16:1)	97.4 (15:1)	=	249.0	/	273.0	=	.91 X	12750,706	=	7309,979	4293,163
B. GUIDANCE	4.9 (350:1)	2.3 (350:1)	5.8 (250:1)	=	13.0	/	11.1	=	1.17 X	573,614	=	422,811	248,317
C. LIBRARIANS	2.1 (800:1)	1.0 (800:1)	1.8 (800:1)	=	4.9	/	2.8	=	1.75 X	138,976	=	153,221	89,987
D. HEALTH	2.1 (800:1)	1.0 (800:1)	1.8 (800:1)	=	4.9	/	3.9	=	1.26 X	158,762	=	126,025	74,015
E. EDUCATION TECHS	17.1 (100:1)	8.2 (100:1)	5.8 (250:1)	=	31.1	/	16.0	=	1.94 X	274,674	=	335,707	197,161
F. LIBRARY TECHS	3.4 (500:1)	1.6 (500:1)	2.9 (500:1)	=	7.9	/	9.0	=	.88 X	168,589	=	93,466	54,892
G. CLERICAL	8.6 (200:1)	4.1 (200:1)	7.3 (200:1)	=	20.0	/	25.7	=	.78 X	704,876	=	346,376	203,427
H. SCHOOL ADMIN.	5.6 (305:1)	2.7 (305:1)	4.6 (315:1)	=	12.9	/	13.3	=	.97 X	944,101	=	576,940	338,838

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	33	33	83,375	48,213
B. Supplies and Equipment	311	430	785,742	628,230
C. Professional Development	52	52	131,378	75,972
D. Instructional Leadership Support	21	21	53,057	30,681
E. Co- and Extra-Curricular Student	30	102	75,795	149,022
F. System Administration/Support	359	356	907,014	520,116
G. Operations & Maintenance	956	1,136	2415,334	1659,696

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	1522,287	894,042
B. Education & Library Technicians	36.00%	154,502	90,739
C. Clerical	29.00%	100,449	58,994
D. School Administrators	14.00%	80,772	47,437

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.02)	226,118	132,784
16 Adjustment for Title I Revenues	-601,514	-353,270

17 TOTALS	15298,834	9482,456
18 E.P.S. RATES	6,055	6,490

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

BANGOR

2007-08

027 - 208

A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2004	2,603.0	1,247.0	3,850.0		
	OCTOBER 2004	2,573.0	1,307.0	3,880.0		
	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		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	2,538.0 +	23.83	X	6,055.00	= 15,511,880.65
	9-12 PUPILS	1,275.5 +	2.83	X	6,490.00	= 8,296,361.70
	ADULT EDUC. COURSES AT .1	25.8		X	6,490.00	= 167,442.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	6,055.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.250		X	6,490.00	= 1,622.50
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .4433	1,125.1	X .15	X	6,055.00	= 1,021,872.08
	9-12 DISADVANTAGED @ .4433	565.4	X .15	X	6,490.00	= 550,416.90
	K-8 LIMITED ENGLISH PROF.	23.0	X .300	X	6,055.00	= 41,779.50
	9-12 LIMITED ENGLISH PROF.	16.0	X .300	X	6,490.00	= 31,152.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	2,538.0		X	40.00	= 101,520.00
	9-12 STUDENT ASSESSMENT	1,275.5		X	40.00	= 51,020.00
	K-8 TECHNOLOGY RESOURCES	2,538.0		X	87.00	= 220,806.00
	9-12 TECHNOLOGY RESOURCES	1,275.5		X	265.00	= 338,007.50
	K-2 PUPILS	920.5	X .10	X	6,055.00	= 557,362.75
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					26,891,243.58
	OPERATING ALLOCATION WITH EPS TRANSITION AT 95.00 %					25,546,681.40
30	ADJUSTED TOTAL OPERATING ALLOCATION					25,546,681.40

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

BANGOR

2007-08

027 - 208

B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2005-06	502,160.23	X	102.90%	=	516,722.88
32	SPECIAL EDUCATION - EPS ALLOCATION					3,971,558.40
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2005-06	460,176.86	X	102.90%	=	473,521.99
35	TRANSPORTATION - EPS ALLOCATION					1,000,394.87
36	TRANSPORTATION (BUS PURCHASES) FOR 2006-07					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					5,962,198.14
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					31,508,879.54

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	09/01/07	FIFTH STREET SCHOOL RENOV	257,299.20	26,982.02	284,281.22
	03/01/08	FIFTH STREET SCHOOL RENOV	0.00	17,976.55	17,976.55
	11/01/07	GARLAND ST SCHOOL ADDITIO	285,420.00	45,268.89	330,688.89
	05/01/08	GARLAND ST SCHOOL ADDITIO	0.00	37,705.26	37,705.26
42	TOTAL PRINCIPAL & INTEREST		542,719.20	127,932.72	670,651.92
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				670,651.92
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				32,179,531.46

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION	TOTAL ALLOCATION	LOCAL CONTRIBUTION
--	------------------	--------------------

	AVG. CAL. YEAR PUPILS	2006 STATE VALUATION	MILL EXPECTATION	LOCAL CONTRIBUTION	TOTAL ALLOCATION	LOCAL CONTRIBUTION		
BANGOR	3,813.5	100.00%	2,063,300,000	7.44	15,350,952.00	32,179,531.46	15,350,952.00 100.00%	7.44M
TOTAL	3,813.5		2,063,300,000		15,350,952.00	32,179,531.46	15,350,952.00 100.00%	7.44M

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

BANGOR

2007-08

027 - 208

E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	32,179,531.46	15,350,952.00	16,828,579.46
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	32,179,531.46	15,350,952.00	16,828,579.46
51 PLUS AUDIT ADJUSTMENTS			0.00
52 LESS AUDIT ADJUSTMENTS			144,447.93-
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 ADJUSTED STATE CONTRIBUTION			16,684,131.53
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 47.70% STATE SHARE % = 52.30%			
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 48.15% STATE SHARE % = 51.85%			
63 FYI: 100% E.P.S. TOTAL ALLOCATION	33,524,093.64		