

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

BANGOR

2009-10

027 - 208

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2008)	1,762	798	2,560	1,340	3,900
10 ATTENDING PUPILS (OCTOBER 2008)	1,772	810	2,582	1,346	3,928
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2008	1,767.0	804.0	2,571.0 ( 66%)	1,343.0 ( 34%)	3,914.0

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	103.9 (17:1)	50.3 (16:1)	89.5 (15:1)	=	243.7	267.2	=	.91 X	13328,475	=	8005,082	4123,830
B. GUIDANCE	5.0 (350:1)	2.3 (350:1)	5.4 (250:1)	=	12.7	11.8	=	1.08 X	594,119	=	423,488	218,161
C. LIBRARIANS	2.2 (800:1)	1.0 (800:1)	1.7 (800:1)	=	4.9	2.8	=	1.75 X	153,088	=	176,817	91,087
D. HEALTH	2.2 (800:1)	1.0 (800:1)	1.7 (800:1)	=	4.9	4.0	=	1.23 X	180,654	=	146,655	75,549
E. EDUCATION TECHS	17.7 (100:1)	8.0 (100:1)	5.4 (250:1)	=	31.1	16.1	=	1.93 X	293,470	=	373,822	192,575
F. LIBRARY TECHS	3.5 (500:1)	1.6 (500:1)	2.7 (500:1)	=	7.8	9.0	=	.87 X	178,517	=	102,505	52,805
G. CLERICAL	8.8 (200:1)	4.0 (200:1)	6.7 (200:1)	=	19.5	23.2	=	.84 X	681,463	=	377,803	194,626
H. SCHOOL ADMIN.	5.8 (305:1)	2.6 (305:1)	4.3 (315:1)	=	12.7	12.3	=	1.03 X	928,207	=	630,995	325,058

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	35	35	89,985	47,005
B. Supplies and Equipment	329	455	845,859	611,065
C. Professional Development	56	56	143,976	75,208
D. Instructional Leadership Support	23	23	59,133	30,889
E. Co- and Extra-Curricular Student	32	108	82,272	145,044
F. System Administration/Support	210	210	539,910	282,030
G. Operations & Maintenance	962	1,143	2473,302	1535,049

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	1662,888	856,639
B. Education & Library Technicians	36.00%	171,478	88,337
C. Clerical	29.00%	109,563	56,442
D. School Administrators	14.00%	88,339	45,508

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.02)	247,188	127,352
16 Adjustment for Title I Revenues	-634,557	-326,893

17 TOTALS	16116,502	8847,366
18 E.P.S. RATES	6,269	6,588

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## A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	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		
	APRIL 2008	2,554.0	1,163.0	3,717.0		
	OCTOBER 2008	2,578.0	1,165.0	3,743.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	2,566.0 +	0.00	X	6,269.00	= 16,086,254.00
	9-12 PUPILS	1,164.0 +	54.83	X	6,588.00	= 8,029,652.04
	ADULT EDUC. COURSES AT .1	23.4		X	6,588.00	= 154,159.20
	K-8 EQUIV. INSTR. PUPILS	0.250		X	6,269.00	= 1,567.25
	9-12 EQUIV. INSTR. PUPILS	0.125		X	6,588.00	= 823.50
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .4779	1,226.3	X .15	X	6,269.00	= 1,153,151.21
	9-12 DISADVANTAGED @ .4779	556.3	X .15	X	6,588.00	= 549,735.66
	K-8 LIMITED ENGLISH PROF.	35.0	X .500	X	6,269.00	= 109,707.50
	9-12 LIMITED ENGLISH PROF.	12.0	X .500	X	6,588.00	= 39,528.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	2,566.0		X	41.00	= 105,206.00
	9-12 STUDENT ASSESSMENT	1,164.0		X	41.00	= 47,724.00
	K-8 TECHNOLOGY RESOURCES	2,566.0		X	93.00	= 238,638.00
	9-12 TECHNOLOGY RESOURCES	1,164.0		X	281.00	= 327,084.00
	K-2 PUPILS	993.0	X .10	X	6,269.00	= 622,511.70
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					27,465,742.06
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					26,641,769.79
30	ADJUSTED TOTAL OPERATING ALLOCATION					26,641,769.79

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B. OTHER SUBSIDIZABLE COSTS

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31	GIFTED & TALENTED EXPENDITURES FOR 2007-08	241,232.00	X	102.90%	=	248,227.73
32	SPECIAL EDUCATION - EPS ALLOCATION					4,677,040.93
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2007-08	477,381.54	X	102.90%	=	491,225.60
35	TRANSPORTATION - EPS ALLOCATION					1,153,984.13
36	TRANSPORTATION (BUS PURCHASES) FOR 2008-09					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					6,570,478.39
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					33,212,248.18

C. DEBT SERVICE ALLOCATIONS

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41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	BANGOR				
	09/01/09	FIFTH STREET SCHOOL RENOVATION	256,316.46	8,971.08	265,287.54
	11/01/09	GARLAND ST SCHOOL ADDITION	285,420.00	30,141.63	315,561.63
	05/01/10	GARLAND ST SCHOOL ADDITION	0.00	22,578.00	22,578.00
42	TOTAL PRINCIPAL & INTEREST		541,736.46	61,690.71	603,427.17
43	APPROVED LEASES FOR 2008-09 - BANGOR				0.00
43A	APPROVED LEASE PURCHASES FOR 2008-09 - BANGOR				0.00
44	INSURED VALUE FACTOR FOR 2007-08 - BANGOR				0.00
47	TOTAL DEBT SERVICE ALLOCATION				603,427.17
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				33,815,675.35

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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		
	3,730.0 100.00%	33,815,675.35	0.00	33,815,675.35		
TOTAL	3,730.0			33,815,675.35		
BANGOR	2008 STATE VALUATION X MILL EXPECTATION	TOWN CONTRIBUTION	TOWN ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION	
	2,358,250,000 6.690	15,776,692.50	33,815,675.35	15,776,692.50	100.00% 6.69M	
TOTAL	2,358,250,000	15,776,692.50	33,815,675.35	15,776,692.50	100.00% 6.69M	
E. TOTALS AND ADJUSTMENTS				TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			33,815,675.35	15,776,692.50	18,038,982.85
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			33,815,675.35	15,776,692.50	18,038,982.85
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
59C	LESS AMOUNT TO BE PAID BY FEDERAL ARRA TITLE XIV STABILIZATION FUNDS					848,970.00
60	ADJUSTED STATE CONTRIBUTION					17,190,012.85
61	LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):			LOCAL SHARE % = 46.65%	STATE SHARE % = 53.35%	
62	ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):			LOCAL SHARE % = 49.17%	STATE SHARE % = 50.83%	
63	FYI: 100% E.P.S. TOTAL ALLOCATION			34,639,647.62		

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## SCHEDULED PAYMENTS &amp; YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	1,382,215.47	1,443,628.64	0.00	0.00
August	1,382,215.47	1,443,628.64	0.00	0.00
September	1,382,215.47	0.00	265,287.54	265,287.54
October	1,382,215.47	2,887,257.28	0.00	0.00
November	1,382,215.47	1,443,628.64	315,561.63	315,561.63
December	1,382,215.47	1,443,628.64	0.00	0.00
Janurary	1,382,215.47	1,443,628.64	0.00	0.00
February	1,382,215.47	1,292,700.64	0.00	0.00
March	1,382,215.47	1,292,700.64	0.00	0.00
April	1,382,215.47	1,292,700.65	0.00	0.00
May	1,382,215.47	1,292,700.65	22,578.00	22,578.00
June	1,382,215.51	1,310,382.62	0.00	0.00
Total	16,586,585.68	16,586,585.68	603,427.17	603,427.17