

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

Preliminary = Adjustments will be made to these subsidy printouts throughout FY12 – not comparable to previous year(s) finalized subsidy printouts.

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A. OPERATING COST ALLOCATIONS

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. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU 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					5,060,474.53
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					7,191,315.61
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					34,586,933.44

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)				34,894,818.55

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION	TOTAL ALLOCATION	LOCAL CONTRIBUTION	
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	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION
BANGOR	3,659.5	100.00%	34,894,818.55		0.00		34,894,818.55
TOTAL	3,659.5						34,894,818.55

		2010 STATE VALUATION X	MILL EXPECTATION	=	TOWN CONTRIBUTION	OR	TOWN ALLOCATION	
BANGOR		2,436,000,000	7.470		18,196,920.00		34,894,818.55	18,196,920.00 100.00% 7.47M
TOTAL		2,436,000,000			18,196,920.00		34,894,818.55	18,196,920.00 100.00% 7.47M

E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
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49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	34,894,818.55	18,196,920.00	16,697,898.55
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	34,894,818.55	18,196,920.00	16,697,898.55
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			16,697,898.55
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 52.15% STATE SHARE % = 47.85%		
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 52.15% STATE SHARE % = 47.85%		
63 FYI: 100% E.P.S. TOTAL ALLOCATION	35,742,105.70		