

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

BANGOR

2010-11

027 - 208

1. COMPUTATION OF E.P.S. RATES

| | K-5 | 6-8 | K-8 | 9-12 | TOTAL |
|---|---------|-------|----------------|----------------|---------|
| 9 ATTENDING PUPILS (APRIL 2009) | 1,765 | 808 | 2,573 | 1,306 | 3,879 |
| 10 ATTENDING PUPILS (OCTOBER 2009) | 1,778 | 805 | 2,583 | 1,279 | 3,862 |
| 11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2009 | 1,771.5 | 806.5 | 2,578.0 (67%) | 1,292.5 (33%) | 3,870.5 |

| 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 | 104.2 (17:1) | 50.4 (16:1) | 86.2 (15:1) | = | 240.8 / | 265.3 = | = | .91 X | 13617,207 = | = | 8302,411 | 4089,247 |
| B. GUIDANCE | 5.1 (350:1) | 2.3 (350:1) | 5.2 (250:1) | = | 12.6 / | 13.6 = | = | .93 X | 720,940 = | = | 449,218 | 221,256 |
| C. LIBRARIANS | 2.2 (800:1) | 1.0 (800:1) | 1.6 (800:1) | = | 4.8 / | 2.9 = | = | 1.66 X | 165,206 = | = | 183,742 | 90,500 |
| D. HEALTH | 2.2 (800:1) | 1.0 (800:1) | 1.6 (800:1) | = | 4.8 / | 3.0 = | = | 1.60 X | 141,015 = | = | 151,168 | 74,456 |
| E. EDUCATION TECHS | 17.7 (100:1) | 8.1 (100:1) | 5.2 (250:1) | = | 31.0 / | 14.4 = | = | 2.15 X | 261,554 = | = | 376,768 | 185,573 |
| F. LIBRARY TECHS | 3.5 (500:1) | 1.6 (500:1) | 2.6 (500:1) | = | 7.7 / | 10.7 = | = | .72 X | 217,324 = | = | 104,837 | 51,636 |
| G. CLERICAL | 8.9 (200:1) | 4.0 (200:1) | 6.5 (200:1) | = | 19.4 / | 1.6 = | = | 12.13 X | 47,240 = | = | 383,924 | 189,097 |
| H. SCHOOL ADMIN. | 5.8 (305:1) | 2.6 (305:1) | 4.1 (315:1) | = | 12.5 / | 12.5 = | = | 1.00 X | 962,104 = | = | 644,610 | 317,494 |

| 13 Other Support Costs (Per Pupil) | K-8 | 9-12 | Elementary | Secondary |
|-------------------------------------|-----|-------|------------|-----------|
| A. Substitute Teachers -1/2 Day | 36 | 36 | 92,808 | 46,530 |
| B. Supplies and Equipment | 337 | 466 | 868,786 | 602,305 |
| C. Professional Development | 57 | 57 | 146,946 | 73,673 |
| D. Instructional Leadership Support | 24 | 24 | 61,872 | 31,020 |
| E. Co- and Extra-Curricular Student | 33 | 111 | 85,074 | 143,468 |
| F. System Administration/Support | 215 | 215 | 554,270 | 277,888 |
| G. Operations & Maintenance | 986 | 1,172 | 2541,908 | 1514,810 |

| 14 Salary Benefits | Percentage | Elementary | Secondary |
|--|------------|------------|-----------|
| A. Teachers, Guidance, Librarians & Health | 19.00% | 1726,442 | 850,337 |
| B. Education & Library Technicians | 36.00% | 173,378 | 85,395 |
| C. Clerical | 29.00% | 111,338 | 54,838 |
| D. School Administrators | 14.00% | 90,245 | 44,449 |

| | | |
|--|----------|----------|
| 15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.02) | 255,817 | 126,016 |
| 16 Adjustment for Title I Revenues | -576,089 | -283,745 |

| | | |
|-----------------|-----------|----------|
| 17 TOTALS | 16729,473 | 8786,242 |
| 18 E.P.S. RATES | 6,489 | 6,798 |

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A. OPERATING COST ALLOCATIONS

| 19 SUBSIDIZABLE PUPILS | | K-8 | 9-12 | TOTAL | | |
|------------------------|---|--------------------------|--------------------------|---------|------------------|-----------------|
| | 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 | | |
| | APRIL 2009 | 2,569.0 | 1,130.0 | 3,699.0 | | |
| | OCTOBER 2009 | 2,577.0 | 1,125.0 | 3,702.0 | | |
| | | | | | | |
| 21 | BASIC COUNTS | AVG. CAL. YEAR PUPILS | DECLINING ENROLL. ADJ | X X | SAU EPS RATES | |
| | K-8 PUPILS | 2,573.0 + | 0.00 | X | 6,489.00 | = 16,696,197.00 |
| | 9-12 PUPILS | 1,127.5 + | 42.00 | X | 6,798.00 | = 7,950,261.00 |
| | ADULT EDUC. COURSES AT .1 | 22.5 | | X | 6,798.00 | = 152,955.00 |
| | K-8 EQUIV. INSTR. PUPILS | 0.250 | | X | 6,489.00 | = 1,622.25 |
| | 9-12 EQUIV. INSTR. PUPILS | 0.250 | | X | 6,798.00 | = 1,699.50 |
| | | | | | | |
| | WEIGHTED COUNTS | PUPILS | WEIGHTS | X | | |
| | K-8 DISADVANTAGED @ .4994 | 1,285.0 | X .15 | X | 6,489.00 | = 1,250,754.75 |
| | 9-12 DISADVANTAGED @ .4994 | 563.1 | X .15 | X | 6,798.00 | = 574,193.07 |
| | K-8 LIMITED ENGLISH PROF. | 33.0 | X .500 | X | 6,489.00 | = 107,068.50 |
| | 9-12 LIMITED ENGLISH PROF. | 10.0 | X .500 | X | 6,798.00 | = 33,990.00 |
| | TARGETED FUNDS | PUPILS | WEIGHTS | X | | |
| | K-8 STUDENT ASSESSMENT | 2,573.0 | | X | 42.00 | = 108,066.00 |
| | 9-12 STUDENT ASSESSMENT | 1,127.5 | | X | 42.00 | = 47,355.00 |
| | K-8 TECHNOLOGY RESOURCES | 2,573.0 | | X | 95.00 | = 244,435.00 |
| | 9-12 TECHNOLOGY RESOURCES | 1,127.5 | | X | 288.00 | = 324,720.00 |
| | K-2 PUPILS | 1,010.0 | X .10 | X | 6,489.00 | = 655,389.00 |
| | | | | | | |
| | ISOLATED SMALL SCHOOL ADJUSTMENT | | | | | |
| | K-8 SMALL SCHOOL ADJUSTMENT | | | | | = 0.00 |
| | 9-12 SMALL SCHOOL ADJUSTMENT | | | | | = 0.00 |
| | | | | | | |
| | OPERATING ALLOCATION | | | | | 28,148,706.07 |
| | OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 % | | | | | 27,304,244.88 |
| | | | | | | |
| 30 | ADJUSTED TOTAL OPERATING ALLOCATION | | | | | 27,304,244.88 |

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B. OTHER SUBSIDIZABLE COSTS

| | | | | | | |
|----|--|------------|---|---------|---|---------------|
| 31 | GIFTED & TALENTED EXPENDITURES FOR 2008-09 | 249,494.47 | X | 102.50% | = | 255,731.83 |
| 32 | SPECIAL EDUCATION - EPS ALLOCATION | | | | | 5,130,263.13 |
| 34 | VOCATIONAL EDUCATION EXPENDITURES FOR 2008-09 | 496,270.55 | X | 102.50% | = | 508,677.31 |
| 35 | TRANSPORTATION - EPS ALLOCATION | | | | | 1,138,860.04 |
| 36 | TRANSPORTATION (BUS PURCHASES) FOR 2009-10 | | | | | 0.00 |
| 39 | TOTAL OTHER SUBSIDIZABLE COSTS | | | | | 7,033,532.32 |
| 40 | TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39) | | | | | 34,337,777.20 |

C. DEBT SERVICE ALLOCATIONS

| 41 | DEBT SERVICE | NAME OF PROJECT | PRINCIPAL | INTEREST | |
|-----|---|----------------------------|------------|-----------|---------------|
| | BANGOR | | | | |
| | 11/01/10 | GARLAND ST SCHOOL ADDITION | 285,420.00 | 22,578.00 | 307,998.00 |
| | 05/01/11 | GARLAND ST SCHOOL ADDITION | 0.00 | 15,014.37 | 15,014.37 |
| 42 | TOTAL PRINCIPAL & INTEREST | | 285,420.00 | 37,592.37 | 323,012.37 |
| 43 | APPROVED LEASES FOR 2009-10 - BANGOR | | | | 0.00 |
| 43A | APPROVED LEASE PURCHASES FOR 2009-10 - BANGOR | | | | 0.00 |
| 44 | INSURED VALUE FACTOR FOR 2008-09 - BANGOR | | | | 0.00 |
| 47 | TOTAL DEBT SERVICE ALLOCATION | | | | 323,012.37 |
| 48 | TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47) | | | | 34,660,789.57 |

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| D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION | | | | | TOTAL ALLOCATION | LOCAL CONTRIBUTION | | | |
|--|--|---------|---------------------------|-----------------------|----------------------|-----------------------|-----------------------|-----------------------------|--------|
| | | | | | | | | | |
| | AVG. CAL. YEAR PUPILS | 100.00% | OPERATING ALLOCATION | + | DEBT ALLOCATION | = | TOWN ALLOCATION | | |
| BANGOR | 3,700.5 | | 34,660,789.57 | | 0.00 | | 34,660,789.57 | | |
| TOTAL | 3,700.5 | | | | | | 34,660,789.57 | | |
| | | | | | | | | | |
| | | | 2009 STATE VALUATION X | MILL EXPECTATION = | TOWN CONTRIBUTION | OR | TOWN ALLOCATION | | |
| BANGOR | | | 2,377,800,000 | 6.900 | 16,406,820.00 | | 34,660,789.57 | 16,406,820.00 100.00% 6.90M | |
| TOTAL | | | 2,377,800,000 | | 16,406,820.00 | | 34,660,789.57 | 16,406,820.00 100.00% 6.90M | |
| | | | | | | | | | |
| E. TOTALS AND ADJUSTMENTS | | | | | TOTAL ALLOCATION | LOCAL CONTRIBUTION | STATE CONTRIBUTION | | |
| | | | | | | | | | |
| 49 | TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS | | | | | 34,660,789.57 | 16,406,820.00 | 18,253,969.57 | |
| 50 | ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS | | | | | 34,660,789.57 | 16,406,820.00 | 18,253,969.57 | |
| 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 | | | | | | | 1,203,166.80 | |
| 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 | | | | | | | 17,050,802.77 | |
| 61 | LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): | | | | | LOCAL SHARE % = | 47.34% | STATE SHARE % = | 52.66% |
| 62 | ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): | | | | | LOCAL SHARE % = | 50.81% | STATE SHARE % = | 49.19% |
| 63 | FYI: 100% E.P.S. TOTAL ALLOCATION | | | | | | | 35,505,250.76 | |

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

| MONTH | SUBSIDY | PAID TO DATE | DEBT SERVICE | PAID TO DATE |
|-----------|---------------|---------------|--------------|--------------|
| July | 1,393,982.53 | 1,393,421.27 | 0.00 | 0.00 |
| August | 1,393,982.53 | 1,393,421.27 | 0.00 | 0.00 |
| September | 1,393,982.53 | 1,393,421.27 | 0.00 | 0.00 |
| October | 1,393,982.53 | 1,393,421.27 | 0.00 | 0.00 |
| November | 1,393,982.53 | 1,393,421.27 | 307,998.00 | 307,998.00 |
| December | 1,393,982.53 | 1,393,421.28 | 0.00 | 0.00 |
| Janurary | 1,393,982.53 | 1,393,421.28 | 0.00 | 0.00 |
| February | 1,393,982.53 | 1,393,421.28 | 0.00 | 0.00 |
| March | 1,393,982.53 | 1,393,421.28 | 0.00 | 0.00 |
| April | 1,393,982.53 | 1,393,421.28 | 0.00 | 0.00 |
| May | 1,393,982.53 | 1,393,421.28 | 15,014.37 | 15,014.37 |
| June | 1,393,982.57 | 1,400,156.37 | 0.00 | 0.00 |
| Total | 16,727,790.40 | 16,727,790.40 | 323,012.37 | 323,012.37 |