

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

BANGOR

2005-06

027 - 208

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2004	1,618.0	957.5	2,575.5 ( 64%)	1,440.5 ( 36%)	4,016.0

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	95.2 (17:1)	59.8 (16:1)	96.0 (15:1)	= 251.0 / 288.7 =	.87 X	12425,050 =	6918,268	3891,526
B. GUIDANCE	4.6 (350:1)	2.7 (350:1)	5.8 (250:1)	= 13.1 / 14.9 =	.88 X	674,272 =	379,750	213,609
C. LIBRARIANS	2.0 (800:1)	1.2 (800:1)	1.8 (800:1)	= 5.0 / 1.8 =	2.78 X	83,406 =	148,396	83,473
D. HEALTH	2.0 (800:1)	1.2 (800:1)	1.8 (800:1)	= 5.0 / 3.0 =	1.67 X	122,425 =	130,848	73,602
E. EDUCATION TECHS	16.2 (100:1)	9.6 (100:1)	5.8 (250:1)	= 31.6 / 32.7 =	.97 X	480,714 =	298,428	167,865
F. LIBRARY TECHS	3.2 (500:1)	1.9 (500:1)	2.9 (500:1)	= 8.0 / 6.7 =	1.19 X	118,103 =	89,948	50,595
G. CLERICAL	8.1 (200:1)	4.8 (200:1)	7.2 (200:1)	= 20.1 / 23.2 =	.87 X	549,616 =	306,026	172,140
H. SCHOOL ADMIN.	5.3 (305:1)	3.1 (305:1)	4.6 (315:1)	= 13.0 / 13.4 =	.97 X	864,954 =	536,963	302,042

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	31	31	79,841	44,656
B. Supplies and Equipment	295	408	759,773	587,724
C. Professional Development	50	50	128,775	72,025
D. Instructional Leadership Support	20	20	51,510	28,810
E. Co- and Extra-Curricular Student	28	97	72,114	139,729
F. System Administration/Support	341	338	878,246	486,889
G. Operations & Maintenance	907	1,078	2335,979	1552,859

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	1439,680	809,820
B. Education & Library Technicians	36.00%	139,815	78,646
C. Clerical	29.00%	88,748	49,921
D. School Administrators	14.00%	75,175	42,286

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.02)	212,637	119,603
16 Adjustment for Title I Revenues	-599,467	-337,200

17 TOTALS	14471,453	8630,620
18 E.P.S. RATES	5,619	5,991

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A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2002	2,872.0	1,261.0	4,133.0		
	OCTOBER 2002	2,772.0	1,307.0	4,079.0		
	APRIL 2003	2,770.0	1,249.0	4,019.0		
	OCTOBER 2003	2,645.0	1,297.0	3,942.0		
	APRIL 2004	2,603.0	1,247.0	3,850.0		
	OCTOBER 2004	2,573.0	1,307.0	3,880.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X	SAU EPS RATES	
	K-8 PUPILS	2,588.0 +	117.83	X	5,619.00	= 15,204,058.77
	9-12 PUPILS	1,277.0 +	1.00	X	5,991.00	= 7,656,498.00
	ADULT EDUC. COURSES AT .1	45.1		X	5,991.00	= 270,194.10
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,619.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	5,991.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .3871	1,001.8	X .15	X	5,619.00	= 844,367.13
	9-12 DISADVANTAGED @ .3871	494.3	X .15	X	5,991.00	= 444,202.70
	K-8 LIMITED ENGLISH PROF.	37.0	X .300	X	5,619.00	= 62,370.90
	9-12 LIMITED ENGLISH PROF.	10.0	X .300	X	5,991.00	= 17,973.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	2,588.0		X	100.00	= 258,800.00
	9-12 STUDENT ASSESSMENT	1,277.0		X	100.00	= 127,700.00
	K-8 TECHNOLOGY RESOURCES	2,588.0		X	83.00	= 214,804.00
	9-12 TECHNOLOGY RESOURCES	1,277.0		X	252.00	= 321,804.00
	K-2 PUPILS	826.5	X .10	X	5,619.00	= 464,410.35
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					25,887,182.95
	OPERATING ALLOCATION WITH EPS TRANSITION AT 84.00 %					21,745,233.67
30	ADJUSTED TOTAL OPERATING ALLOCATION					21,745,233.67

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2003-04	367,239.25	X	101.80%	=	373,849.56
32	SPECIAL EDUCATION - EPS ALLOCATION					3,694,820.01
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2003-04	491,883.83	X	101.80%	=	500,737.74
35	TRANSPORTATION - EPS ALLOCATION					911,030.17
36	TRANSPORTATION (BUS PURCHASES) FOR 2004-05					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					5,480,437.48
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					27,225,671.15

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
		09/01/05 FIFTH STREET SCHOOL RENOV	257,299.20	44,992.96	302,292.16
		03/01/06 FIFTH STREET SCHOOL RENOV	0.00	35,987.49	35,987.49
		11/01/05 GARLAND ST SCHOOL ADDITIO	285,420.00	60,253.44	345,673.44
		05/01/06 GARLAND ST SCHOOL ADDITIO	0.00	52,832.52	52,832.52
42	TOTAL PRINCIPAL & INTEREST		542,719.20	194,066.41	736,785.61
43	APPROVED LEASES FOR 2004-05				0.00
43A	APPROVED LEASE PURCHASES FOR 2004-05				0.00
44	INSURED VALUE FACTOR FOR 2003-04				0.00
47	TOTAL DEBT SERVICE ALLOCATION				736,785.61
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				27,962,456.76

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

					TOTAL ALLOCATION	LOCAL CONTRIBUTION		
	AVG. CAL. YEAR PUPILS	2004 STATE VALUATION	MILL EXPECTATION	LOCAL CONTRIBUTION	TOTAL ALLOCATION	LOCAL CONTRIBUTION		
BANGOR	3,865.0	1,741,600,000	8.26	14,385,616.00	27,962,456.76	14,385,616.00	100.00%	8.26M
TOTAL	3,865.0	1,741,600,000		14,385,616.00	27,962,456.76	14,385,616.00	100.00%	8.26M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
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49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	27,962,456.76	14,385,616.00	13,576,840.76
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	27,962,456.76	14,385,616.00	13,576,840.76
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
57 LESS ADJUSTMENT FOR LAPTOP AGREEMENT			0.00
58A TRANSITION ADJUSTMENT			0.00
58B TRANSITION ADJUSTMENT (ENROLLMENT LESS 1,000)			0.00
58C TRANSITION ADJUSTMENT (ENROLLMENT 1,000 OR MORE)			0.00
58D TRANSITION ADJUSTMENT (SMALL ADMINISTRATIVE UNIT)			0.00
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			13,576,840.76
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 51.45%		STATE SHARE % = 48.55%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 51.45%		STATE SHARE % = 48.55%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	32,104,406.04		