

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

BANGOR

2006-07

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 2005	1,650.5	894.0	2,544.5 (64%)	1,453.0 (36%)	3,997.5

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	97.1 (17:1)	55.9 (16:1)	96.9 (15:1)	=	249.9	/	285.4	=	.88 X	12782,525	=	7199,118	4049,504
B. GUIDANCE	4.7 (350:1)	2.6 (350:1)	5.8 (250:1)	=	13.1	/	13.1	=	1.00 X	621,983	=	398,069	223,914
C. LIBRARIANS	2.1 (800:1)	1.1 (800:1)	1.8 (800:1)	=	5.0	/	1.8	=	2.78 X	92,575	=	164,710	92,649
D. HEALTH	2.1 (800:1)	1.1 (800:1)	1.8 (800:1)	=	5.0	/	3.7	=	1.35 X	142,885	=	123,453	69,442
E. EDUCATION TECHS	16.5 (100:1)	8.9 (100:1)	5.8 (250:1)	=	31.2	/	13.3	=	2.35 X	236,421	=	355,577	200,012
F. LIBRARY TECHS	3.3 (500:1)	1.8 (500:1)	2.9 (500:1)	=	8.0	/	9.0	=	.89 X	179,490	=	102,237	57,509
G. CLERICAL	8.3 (200:1)	4.5 (200:1)	7.3 (200:1)	=	20.1	/	22.2	=	.91 X	549,178	=	319,841	179,911
H. SCHOOL ADMIN.	5.4 (305:1)	2.9 (305:1)	4.6 (315:1)	=	12.9	/	12.6	=	1.02 X	849,961	=	554,854	312,106

13 Other Support Costs (Per Pupil)	K-8	9-12		Elementary	Secondary
A. Substitute Teachers -1/2 Day	32	32		81,424	46,496
B. Supplies and Equipment	302	418		768,439	607,354
C. Professional Development	51	51		129,770	74,103
D. Instructional Leadership Support	20	20		50,890	29,060
E. Co- and Extra-Curricular Student	29	99		73,791	143,847
F. System Administration/Support	349	346		888,031	502,738
G. Operations & Maintenance	929	1,104		2363,841	1604,112

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	1498,217	842,747
B. Education & Library Technicians	36.00%	164,813	92,708
C. Clerical	29.00%	92,754	52,174
D. School Administrators	14.00%	77,680	43,695

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.02)	222,654	125,257
16 Adjustment for Title I Revenues	-581,676	-327,193

17 TOTALS	15048,487	9022,145
18 E.P.S. RATES	5,914	6,209

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

BANGOR

2006-07

027 - 208

A. OPERATING COST ALLOCATIONS

19 RESIDENT PUPILS	K-8	9-12	TOTAL		
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		
APRIL 2005	2,595.0	1,250.0	3,845.0		
OCTOBER 2005	2,524.0	1,315.0	3,839.0		
21 BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
K-8 PUPILS	2,559.5 +	58.83	X	5,914.00	= 15,484,803.62
9-12 PUPILS	1,282.5 +	0.00	X	6,209.00	= 7,963,042.50
ADULT EDUC. COURSES AT .1	31.7		X	6,209.00	= 196,825.30
K-8 EQUIV. INSTR. PUPILS	0.000		X	5,914.00	= 0.00
9-12 EQUIV. INSTR. PUPILS	0.000		X	6,209.00	= 0.00
WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
K-8 DISADVANTAGED @ .4104	1,050.4	X .15	X	5,914.00	= 931,809.84
9-12 DISADVANTAGED @ .4104	526.3	X .15	X	6,209.00	= 490,169.51
K-8 LIMITED ENGLISH PROF.	33.0	X .300	X	5,914.00	= 58,548.60
9-12 LIMITED ENGLISH PROF.	15.0	X .300	X	6,209.00	= 27,940.50
TARGETED FUNDS	PUPILS	WEIGHTS	X		
K-8 STUDENT ASSESSMENT	2,559.5		X	79.00	= 202,200.50
9-12 STUDENT ASSESSMENT	1,282.5		X	79.00	= 101,317.50
K-8 TECHNOLOGY RESOURCES	2,559.5		X	85.00	= 217,557.50
9-12 TECHNOLOGY RESOURCES	1,282.5		X	258.00	= 330,885.00
K-2 PUPILS	853.5	X .10	X	5,914.00	= 504,759.90
ISOLATED SMALL SCHOOL ADJUSTMENT					
K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
OPERATING ALLOCATION					26,509,860.27
OPERATING ALLOCATION WITH EPS TRANSITION AT 90.00 %					23,858,874.24
30 ADJUSTED TOTAL OPERATING ALLOCATION					23,858,874.24

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

BANGOR

2006-07

027 - 208

B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2004-05	416,543.47	X	102.40%	=	426,540.51
32	SPECIAL EDUCATION - EPS ALLOCATION					3,474,378.12
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2004-05	479,229.08	X	102.40%	=	490,730.58
35	TRANSPORTATION - EPS ALLOCATION					894,355.64
36	TRANSPORTATION (BUS PURCHASES) FOR 2005-06					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					5,286,004.85
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					29,144,879.09

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
		09/01/06 FIFTH STREET SCHOOL RENOV	257,299.20	35,987.49	293,286.69
		03/01/07 FIFTH STREET SCHOOL RENOV	0.00	26,982.02	26,982.02
		11/01/06 GARLAND ST SCHOOL ADDITIO	285,420.00	52,832.52	338,252.52
		05/01/07 GARLAND ST SCHOOL ADDITIO	0.00	45,268.89	45,268.89
42	TOTAL PRINCIPAL & INTEREST		542,719.20	161,070.92	703,790.12
43	APPROVED LEASES FOR 2005-06				0.00
43A	APPROVED LEASE PURCHASES FOR 2005-06				0.00
44	INSURED VALUE FACTOR FOR 2004-05				0.00
47	TOTAL DEBT SERVICE ALLOCATION				703,790.12
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				29,848,669.21

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

	AVG. CAL. YEAR PUPILS	2005 STATE VALUATION	MILL EXPECTATION	LOCAL CONTRIBUTION	TOTAL ALLOCATION	LOCAL CONTRIBUTION		
BANGOR	3,842.0	100.00%	1,861,350,000	7.60	14,146,260.00	29,848,669.21	14,146,260.00 100.00%	7.60M
TOTAL	3,842.0		1,861,350,000		14,146,260.00	29,848,669.21	14,146,260.00 100.00%	7.60M

S T A T E O F M A I N E
D E P A R T M E N T O F E D U C A T I O N
A U G U S T A 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

BANGOR

2006-07

027 - 208

E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	29,848,669.21	14,146,260.00	15,702,409.21
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	29,848,669.21	14,146,260.00	15,702,409.21
51 PLUS AUDIT ADJUSTMENTS			0.00
52 LESS AUDIT ADJUSTMENTS			144,447.94-
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
58E TRANSITION ADJUSTMENTS PER CHAPTER 519 PART AAAA-11 (TIER 2) AND AAAA-22 & 23			0.00
58F EPS TRANSITION ADJUSTMENT PER 20-A MRSa SECTION 15686 AND SUB-SEC. 2 TIER 1			0.00
59A MINIMUM TEACHER SALARY ADJUSTMENT			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			15,557,961.27
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 47.39% STATE SHARE % = 52.61%			
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 47.88% STATE SHARE % = 52.12%			
63 FYI: 100% E.P.S. TOTAL ALLOCATION	32,499,655.24		