

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

ACTON

2008-09

002 - 203

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2007)	182	99	281	0	281
10 ATTENDING PUPILS (OCTOBER 2007)	187	95	282	0	282
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2007	184.5	97.0	281.5 (100%)	0.0 (0%)	281.5

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	10.9 (17:1)	6.1 (16:1)	0.0 (15:1)	=	17.0 /	24.4 =		.70 X	1145,797 =		802,058	0
B. GUIDANCE	0.5 (350:1)	0.3 (350:1)	0.0 (250:1)	=	0.8 /	1.0 =		.80 X	36,627 =		29,302	0
C. LIBRARIANS	0.2 (800:1)	0.1 (800:1)	0.0 (800:1)	=	0.3 /	0.5 =		.60 X	17,271 =		10,363	0
D. HEALTH	0.2 (800:1)	0.1 (800:1)	0.0 (800:1)	=	0.3 /	0.9 =		.33 X	44,972 =		14,841	0
E. EDUCATION TECHS	1.8 (100:1)	1.0 (100:1)	0.0 (250:1)	=	2.8 /	4.0 =		.70 X	69,422 =		48,595	0
F. LIBRARY TECHS	0.4 (500:1)	0.2 (500:1)	0.0 (500:1)	=	0.6 /	0.0 =		.60 X	0 =		7,925	0
G. CLERICAL	0.9 (200:1)	0.5 (200:1)	0.0 (200:1)	=	1.4 /	0.0 =		1.40 X	0 =		32,693	0
H. SCHOOL ADMIN.	0.6 (305:1)	0.3 (305:1)	0.0 (315:1)	=	0.9 /	1.0 =		.90 X	73,657 =		66,291	0

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	34	34	9,571	0
B. Supplies and Equipment	320	442	90,080	0
C. Professional Development	54	54	15,201	0
D. Instructional Leadership Support	22	22	6,193	0
E. Co- and Extra-Curricular Student	31	105	8,727	0
F. System Administration/Support	204	204	57,426	0
G. Operations & Maintenance	935	1,111	263,203	0

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	162,747	0
B. Education & Library Technicians	36.00%	20,347	0
C. Clerical	29.00%	9,481	0
D. School Administrators	14.00%	9,281	0

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.03)	36,704	0
16 Adjustment for Title I Revenues	-50,646	0

17 TOTALS	1650,383	0
18 E.P.S. RATES	5,863	6,256

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A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2005	281.0	144.0	425.0		
	OCTOBER 2005	279.0	129.0	408.0		
	APRIL 2006	280.0	118.0	398.0		
	OCTOBER 2006	278.0	125.0	403.0		
	APRIL 2007	278.0	129.0	407.0		
	OCTOBER 2007	279.0	124.0	403.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	278.5 +	0.66	X	5,863.00	= 1,636,715.08
	9-12 PUPILS	126.5 +	0.00	X	6,256.00	= 791,384.00
	ADULT EDUC. COURSES AT .1	0.0		X	6,256.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	1.000		X	5,863.00	= 5,863.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	6,256.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .3226	89.8	X .15	X	5,863.00	= 78,974.61
	9-12 DISADVANTAGED @ .3226	40.8	X .15	X	6,256.00	= 38,286.72
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	5,863.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	6,256.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	278.5		X	40.00	= 11,140.00
	9-12 STUDENT ASSESSMENT	126.5		X	40.00	= 5,060.00
	K-8 TECHNOLOGY RESOURCES	278.5		X	90.00	= 25,065.00
	9-12 TECHNOLOGY RESOURCES	126.5		X	273.00	= 34,534.50
	K-2 PUPILS	82.5	X .10	X	5,863.00	= 48,369.75
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					2,675,392.66
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					2,595,130.88
30	ADJUSTED TOTAL OPERATING ALLOCATION					2,595,130.88

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2006-07	70,766.00	X	102.90%	=	72,818.21
32	SPECIAL EDUCATION - EPS ALLOCATION					514,584.41
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2006-07	0.00	X	102.90%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					248,648.42
36	TRANSPORTATION (BUS PURCHASES) FOR 2007-08					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					836,051.04
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					3,431,181.92

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	ACTON				
	11/01/08	ELEM SCHOOL ADDN	180,000.00	16,746.15	196,746.15
	05/01/09	ELEM SCHOOL ADDN	0.00	12,721.88	12,721.88
42	TOTAL PRINCIPAL & INTEREST		180,000.00	29,468.03	209,468.03
43	APPROVED LEASES FOR 2007-08 - ACTON				0.00
43A	APPROVED LEASE PURCHASES FOR 2007-08 - ACTON				0.00
44	INSURED VALUE FACTOR FOR 2006-07 - ACTON				3,154.23
47	TOTAL DEBT SERVICE ALLOCATION				212,622.26
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				3,643,804.18

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

TOTAL ALLOCATION LOCAL CONTRIBUTION

	AVG. CAL. YEAR PUPILS	OPERATING ALLOCATION	DEBT ALLOCATION	TOWN ALLOCATION
ACTON	405.0 100.00%	3,643,804.18	0.00	3,643,804.18
TOTAL	405.0			3,643,804.18

	2007 STATE VALUATION	MILL EXPECTATION	TOWN CONTRIBUTION	TOWN ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
ACTON	607,700,000	6.790	4,126,283.00	3,643,804.18	3,643,804.18	100.00% 6.00M
TOTAL	607,700,000		4,126,283.00	3,643,804.18	3,643,804.18	100.00% 6.00M

E. TOTALS AND ADJUSTMENTS

TOTAL ALLOCATION LOCAL CONTRIBUTION STATE CONTRIBUTION

49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	3,643,804.18	3,643,804.18	0.00
49A	ADJUSTMENT FOR DEBT SERVICE PER 20-A MRS SECTION 15689 SUB-SECTION 2		24,235.26-	24,235.26
49B	ADJUSTMENT FOR 45% OF SPECIAL EDUCATION COSTS		231,562.98-	231,562.98
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	3,643,804.18	3,388,005.94	255,798.24
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	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			255,798.24
61	LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 100.00%	STATE SHARE % = 0.00%	
62	ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 92.98%	STATE SHARE % = 7.02%	
63	FYI: 100% E.P.S. TOTAL ALLOCATION	3,724,065.96		

***** WARRANT ARTICLE *****

F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN

TOTAL ALLOCATION LOCAL CONTRIBUTION PERCENT MILLS

ACTON	3,643,804.18	3,388,005.94	100.00%	5.58
TOTAL	3,643,804.18	3,388,005.94	100.00%	5.58

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
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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	3,860.85	6,004.95	0.00	0.00
August	3,860.85	6,004.95	0.00	0.00
September	3,860.85	0.00	0.00	0.00
October	3,860.85	0.00	0.00	0.00
November	3,860.85	18,014.85	196,746.15	196,746.15
December	3,860.85	6,004.95	0.00	0.00
Janurary	3,860.85	6,004.95	0.00	0.00
February	3,860.85	859.11	0.00	0.00
March	3,860.85	859.11	0.00	0.00
April	3,860.85	859.11	0.00	0.00
May	3,860.85	859.11	12,721.88	12,721.88
June	3,860.86	859.12	0.00	0.00
Total	46,330.21	46,330.21	209,468.03	209,468.03