

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

ACTON

2005-06

002 - 203

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	203.0	95.5	298.5 (100%)	0.0 (0%)	298.5

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	11.9 (17:1)	6.0 (16:1)	0.0 (15:1)	=	17.9 /	24.0 =	.75 X	929,138 =	696,854	0
B. GUIDANCE	0.6 (350:1)	0.3 (350:1)	0.0 (250:1)	=	0.9 /	1.0 =	.90 X	32,850 =	29,565	0
C. LIBRARIANS	0.3 (800:1)	0.1 (800:1)	0.0 (800:1)	=	0.4 /	0.0 =	.40 X	0 =	10,683	0
D. HEALTH	0.3 (800:1)	0.1 (800:1)	0.0 (800:1)	=	0.4 /	0.9 =	.44 X	40,556 =	17,845	0
E. EDUCATION TECHS	2.0 (100:1)	1.0 (100:1)	0.0 (250:1)	=	3.0 /	5.0 =	.60 X	73,602 =	44,161	0
F. LIBRARY TECHS	0.4 (500:1)	0.2 (500:1)	0.0 (500:1)	=	0.6 /	1.0 =	.60 X	19,031 =	11,419	0
G. CLERICAL	1.0 (200:1)	0.5 (200:1)	0.0 (200:1)	=	1.5 /	3.0 =	.50 X	71,087 =	35,544	0
H. SCHOOL ADMIN.	0.7 (305:1)	0.3 (305:1)	0.0 (315:1)	=	1.0 /	1.0 =	1.00 X	65,734 =	65,734	0

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	31	31	9,254	0
B. Supplies and Equipment	295	408	88,058	0
C. Professional Development	50	50	14,925	0
D. Instructional Leadership Support	20	20	5,970	0
E. Co- and Extra-Curricular Student	28	97	8,358	0
F. System Administration/Support	341	338	101,789	0
G. Operations & Maintenance	907	1,078	270,740	0

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	143,440	0
B. Education & Library Technicians	36.00%	20,009	0
C. Clerical	29.00%	10,308	0
D. School Administrators	14.00%	9,203	0

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.03)	33,120	0
16 Adjustment for Title I Revenues	-36,332	0

17 TOTALS	1590,646	0
18 E.P.S. RATES	5,329	6,065

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A. OPERATING COST ALLOCATIONS

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19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2002	280.0	128.0	408.0		
	OCTOBER 2002	291.0	138.0	429.0		
	APRIL 2003	296.0	136.0	432.0		
	OCTOBER 2003	301.0	144.0	445.0		
	APRIL 2004	311.0	138.0	449.0		
	OCTOBER 2004	289.0	147.0	436.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	300.0 +	0.00	X	5,329.00	= 1,598,700.00
	9-12 PUPILS	142.5 +	0.00	X	6,065.00	= 864,262.50
	ADULT EDUC. COURSES AT .1	0.0		X	6,065.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,329.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	6,065.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .3849	115.5	X .15	X	5,329.00	= 92,324.93
	9-12 DISADVANTAGED @ .3849	54.8	X .15	X	6,065.00	= 49,854.30
	K-8 LIMITED ENGLISH PROF.	0.0	X .500	X	5,329.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .500	X	6,065.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	300.0		X	100.00	= 30,000.00
	9-12 STUDENT ASSESSMENT	142.5		X	100.00	= 14,250.00
	K-8 TECHNOLOGY RESOURCES	300.0		X	83.00	= 24,900.00
	9-12 TECHNOLOGY RESOURCES	142.5		X	252.00	= 35,910.00
	K-2 PUPILS	95.5	X .10	X	5,329.00	= 50,891.95
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					2,761,093.68
	OPERATING ALLOCATION WITH EPS TRANSITION AT 84.00 %					2,319,318.69
30	ADJUSTED TOTAL OPERATING ALLOCATION					2,319,318.69

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2003-04	21,815.81	X	101.80%	=	22,208.49
32	SPECIAL EDUCATION - EPS ALLOCATION					501,079.45
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2003-04	0.00	X	101.80%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					214,338.25
36	TRANSPORTATION (BUS PURCHASES) FOR 2004-05					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					737,626.19
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					3,056,944.88

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE NAME OF PROJECT	PRINCIPAL	INTEREST		
	11/01/05 ELEM SCHOOL ADDN	180,000.00	39,232.88		219,232.88
	05/01/06 ELEM SCHOOL ADDN	0.00	32,634.38		32,634.38
42	TOTAL PRINCIPAL & INTEREST	180,000.00	71,867.26		251,867.26
43	APPROVED LEASES FOR 2004-05				0.00
43A	APPROVED LEASE PURCHASES FOR 2004-05				0.00
44	INSURED VALUE FACTOR FOR 2003-04				3,645.10
47	TOTAL DEBT SERVICE ALLOCATION				255,512.36
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				3,312,457.24

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL. YEAR PUPILS	2004 STATE VALUATION X	MILL EXPECTATION =	LOCAL CONTRIBUTION	OR	TOTAL ALLOCATION	LOCAL CONTRIBUTION			
ACTON	442.5	100.00%	372,250,000	8.26		3,074,785.00	3,312,457.24	3,074,785.00	100.00%	8.26M
TOTAL	442.5		372,250,000			3,074,785.00	3,312,457.24	3,074,785.00	100.00%	8.26M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	3,312,457.24	3,074,785.00	237,672.24
49B ADJUSTMENT FOR 84% OF SPECIAL EDUCATION COSTS		183,234.50-	183,234.50
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	3,312,457.24	2,891,550.50	420,906.74
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			92,710.45
58B TRANSITION ADJUSTMENT (ENROLLMENT LESS 1,000)			25,680.86
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			539,298.05
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 92.82% STATE SHARE % = 7.18%			
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 83.72% STATE SHARE % = 16.28%			
63 FYI: 100% E.P.S. TOTAL ALLOCATION	3,754,232.23		

F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN	MSE ADJ. LINE 49D	TOTAL ALLOCATION	LOCAL CONTRIBUTION	PERCENT	MILLS
ACTON		3,312,457.24	2,891,550.50	100.00%	7.77
TOTAL		3,312,457.24	2,891,550.50	100.00%	7.77