

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

ACTON

2007-08

002 - 203

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2006)	179	101	280	0	280
10 ATTENDING PUPILS (OCTOBER 2006)	180	100	280	0	280
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2006	179.5	100.5	280.0 (100%)	0.0 ( 0%)	280.0

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	10.6 (17:1)	6.3 (16:1)	0.0 (15:1)	=	16.9	/	24.0	=	.70 X	1049,669	=	734,768	0
B. GUIDANCE	0.5 (350:1)	0.3 (350:1)	0.0 (250:1)	=	0.8	/	1.0	=	.80 X	35,597	=	28,478	0
C. LIBRARIANS	0.2 (800:1)	0.1 (800:1)	0.0 (800:1)	=	0.3	/	0.0	=	.30 X	0	=	8,826	0
D. HEALTH	0.2 (800:1)	0.1 (800:1)	0.0 (800:1)	=	0.3	/	0.9	=	.33 X	43,704	=	14,422	0
E. EDUCATION TECHS	1.8 (100:1)	1.0 (100:1)	0.0 (250:1)	=	2.8	/	4.0	=	.70 X	67,464	=	47,225	0
F. LIBRARY TECHS	0.4 (500:1)	0.2 (500:1)	0.0 (500:1)	=	0.6	/	1.0	=	.60 X	19,683	=	11,810	0
G. CLERICAL	0.9 (200:1)	0.5 (200:1)	0.0 (200:1)	=	1.4	/	1.0	=	1.40 X	29,502	=	41,303	0
H. SCHOOL ADMIN.	0.6 (305:1)	0.3 (305:1)	0.0 (315:1)	=	0.9	/	1.0	=	.90 X	71,582	=	64,424	0

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	33	33	9,240	0
B. Supplies and Equipment	311	430	87,080	0
C. Professional Development	52	52	14,560	0
D. Instructional Leadership Support	21	21	5,880	0
E. Co- and Extra-Curricular Student	30	102	8,400	0
F. System Administration/Support	359	356	100,520	0
G. Operations & Maintenance	956	1,136	267,680	0

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	149,434	0
B. Education & Library Technicians	36.00%	21,253	0
C. Clerical	29.00%	11,978	0
D. School Administrators	14.00%	9,019	0

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.03)	34,565	0
16 Adjustment for Title I Revenues	-52,641	0

17 TOTALS	1618,223	0
18 E.P.S. RATES	5,779	6,313

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A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2004	311.0	138.0	449.0		
	OCTOBER 2004	289.0	147.0	436.0		
	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		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X	SAU EPS RATES	
	K-8 PUPILS	279.0 +	7.33	X	5,779.00	= 1,654,701.07
	9-12 PUPILS	121.5 +	0.00	X	6,313.00	= 767,029.50
	ADULT EDUC. COURSES AT .1	0.0		X	6,313.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,779.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.500		X	6,313.00	= 3,156.50
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .3273	91.3	X .15	X	5,779.00	= 79,143.41
	9-12 DISADVANTAGED @ .3273	39.8	X .15	X	6,313.00	= 37,688.61
	K-8 LIMITED ENGLISH PROF.	0.0	X .500	X	5,779.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .500	X	6,313.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	279.0		X	40.00	= 11,160.00
	9-12 STUDENT ASSESSMENT	121.5		X	40.00	= 4,860.00
	K-8 TECHNOLOGY RESOURCES	279.0		X	87.00	= 24,273.00
	9-12 TECHNOLOGY RESOURCES	121.5		X	265.00	= 32,197.50
	K-2 PUPILS	79.5	X .10	X	5,779.00	= 45,943.05
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					2,660,152.64
	OPERATING ALLOCATION WITH EPS TRANSITION AT 95.00 %					2,527,145.00
30	ADJUSTED TOTAL OPERATING ALLOCATION					2,527,145.00

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2005-06	66,227.00	X	102.90%	=	68,147.58
32	SPECIAL EDUCATION - EPS ALLOCATION					678,128.84
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2005-06	0.00	X	102.90%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					254,358.78
36	TRANSPORTATION (BUS PURCHASES) FOR 2006-07					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,000,635.20
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					3,527,780.20

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST		
	11/01/07	ELEM SCHOOL ADDN	180,000.00	0.00		180,000.00
	05/01/08	ELEM SCHOOL ADDN	0.00	19,359.38		19,359.38
42	TOTAL PRINCIPAL & INTEREST		180,000.00	19,359.38		199,359.38
43	APPROVED LEASES FOR 2006-07					0.00
43A	APPROVED LEASE PURCHASES FOR 2006-07					0.00
44	INSURED VALUE FACTOR FOR 2005-06					11,474.19
47	TOTAL DEBT SERVICE ALLOCATION					210,833.57
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)					3,738,613.77

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

						TOTAL	LOCAL		
		AVG. CAL.	2006 STATE	MILL	LOCAL	ALLOCATION	CONTRIBUTION		
		YEAR PUPILS	VALUATION X	EXPECTATION =	CONTRIBUTION	OR	ALLOCATION		
ACTON		400.5	100.00%	505,500,000	7.44	3,760,920.00	3,738,613.77	3,738,613.77	100.00% 7.40M
TOTAL		400.5		505,500,000		3,760,920.00	3,738,613.77	3,738,613.77	100.00% 7.40M

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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	3,738,613.77	3,738,613.77	0.00
49A ADJUSTMENT FOR DEBT SERVICE PER 20-A MRSA SECTION 15689 SUB-SECTION 2		49,073.57-	49,073.57
49B ADJUSTMENT FOR 84% OF SPECIAL EDUCATION COSTS		569,628.23-	569,628.23
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	3,738,613.77	3,119,911.97	618,701.80
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
58F EPS TRANSITION ADJUSTMENT PER 20-A MRSA SECTION 15686			0.00
58G LIMITATION OF INCREASES ADJUSTMENT - 15%			104,252.41-
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			514,449.39
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 % = 86.24% STATE SHARE % = 13.76%			
63 FYI: 100% E.P.S. TOTAL ALLOCATION	3,871,621.41		

F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN	MSE ADJ. LINE 49D	TOTAL ALLOCATION	LOCAL CONTRIBUTION	PERCENT	MILLS
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ACTON		3,738,613.77	3,119,911.97	100.00%	6.17
TOTAL		3,738,613.77	3,119,911.97	100.00%	6.17