

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

ACTON

2010-11

002 - 203

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2009)	172	95	267	0	267
10 ATTENDING PUPILS (OCTOBER 2009)	165	90	255	0	255
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2009	168.5	92.5	261.0 (100%)	0.0 (0%)	261.0

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	9.9 (17:1)	5.8 (16:1)	0.0 (15:1)	=	15.7 /	20.7 =	=	.76 X	1034,614 =	=	786,307	0
B. GUIDANCE	0.5 (350:1)	0.3 (350:1)	0.0 (250:1)	=	0.8 /	1.0 =	=	.80 X	38,632 =	=	30,906	0
C. LIBRARIANS	0.2 (800:1)	0.1 (800:1)	0.0 (800:1)	=	0.3 /	0.5 =	=	.60 X	19,316 =	=	11,590	0
D. HEALTH	0.2 (800:1)	0.1 (800:1)	0.0 (800:1)	=	0.3 /	0.9 =	=	.33 X	47,433 =	=	15,653	0
E. EDUCATION TECHS	1.7 (100:1)	0.9 (100:1)	0.0 (250:1)	=	2.6 /	3.0 =	=	.87 X	55,113 =	=	47,948	0
F. LIBRARY TECHS	0.3 (500:1)	0.2 (500:1)	0.0 (500:1)	=	0.5 /	0.6 =	=	.83 X	8,731 =	=	7,247	0
G. CLERICAL	0.8 (200:1)	0.5 (200:1)	0.0 (200:1)	=	1.3 /	1.0 =	=	1.30 X	29,063 =	=	37,782	0
H. SCHOOL ADMIN.	0.6 (305:1)	0.3 (305:1)	0.0 (315:1)	=	0.9 /	1.0 =	=	.90 X	77,688 =	=	69,919	0

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	36	36	9,396	0
B. Supplies and Equipment	337	466	87,957	0
C. Professional Development	57	57	14,877	0
D. Instructional Leadership Support	24	24	6,264	0
E. Co- and Extra-Curricular Student	33	111	8,613	0
F. System Administration/Support	215	215	56,115	0
G. Operations & Maintenance	986	1,172	257,346	0

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	160,447	0
B. Education & Library Technicians	36.00%	19,870	0
C. Clerical	29.00%	10,957	0
D. School Administrators	14.00%	9,789	0

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.03)	36,534	0
16 Adjustment for Title I Revenues	-42,539	0

17 TOTALS	1642,977	0
18 E.P.S. RATES	6,295	6,667

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A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2007	278.0	129.0	407.0		
	OCTOBER 2007	279.0	124.0	403.0		
	APRIL 2008	290.0	117.0	407.0		
	OCTOBER 2008	273.0	129.0	402.0		
	APRIL 2009	266.0	126.0	392.0		
	OCTOBER 2009	254.0	144.0	398.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	260.0 +	13.33	X	6,295.00	= 1,720,612.35
	9-12 PUPILS	135.0 +	0.00	X	6,667.00	= 900,045.00
	ADULT EDUC. COURSES AT .1	0.0		X	6,667.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.500		X	6,295.00	= 3,147.50
	9-12 EQUIV. INSTR. PUPILS	1.250		X	6,667.00	= 8,333.75
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .4488	116.7	X .15	X	6,295.00	= 110,193.98
	9-12 DISADVANTAGED @ .4488	60.6	X .15	X	6,667.00	= 60,603.03
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	6,295.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	6,667.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	260.0		X	42.00	= 10,920.00
	9-12 STUDENT ASSESSMENT	135.0		X	42.00	= 5,670.00
	K-8 TECHNOLOGY RESOURCES	260.0		X	95.00	= 24,700.00
	9-12 TECHNOLOGY RESOURCES	135.0		X	288.00	= 38,880.00
	K-2 PUPILS	71.0	X .10	X	6,295.00	= 44,694.50
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					2,927,800.11
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					2,839,966.10
30	ADJUSTED TOTAL OPERATING ALLOCATION					2,839,966.10

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2008-09	67,247.00	X	102.50%	=	68,928.18
32	SPECIAL EDUCATION - EPS ALLOCATION					584,700.71
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2008-09	0.00	X	102.50%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					276,058.64
36	TRANSPORTATION (BUS PURCHASES) FOR 2009-10					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					929,687.53
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					3,769,653.63

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE NAME OF PROJECT	PRINCIPAL	INTEREST	
	ACTON			
	11/01/10 ELEM SCHOOL ADDN	165,000.00	4,694.05	169,694.05
42	TOTAL PRINCIPAL & INTEREST	165,000.00	4,694.05	169,694.05
43	APPROVED LEASES FOR 2009-10 - ACTON			0.00
43A	APPROVED LEASE PURCHASES FOR 2009-10 - ACTON			0.00
44	INSURED VALUE FACTOR FOR 2008-09 - ACTON			0.00
47	TOTAL DEBT SERVICE ALLOCATION			169,694.05
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)			3,939,347.68

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL. YEAR PUPILS	100.00%	OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION	TOTAL ALLOCATION	LOCAL CONTRIBUTION
ACTON	395.0	100.00%	3,939,347.68		0.00		3,939,347.68		
TOTAL	395.0						3,939,347.68		

	2009 STATE VALUATION	X	MILL EXPECTATION	=	TOWN CONTRIBUTION	OR	TOWN ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION	PERCENT	MILLS
ACTON	639,850,000		6.960		4,453,356.00		3,939,347.68	3,939,347.68	100.00%		6.16M
TOTAL	639,850,000				4,453,356.00		3,939,347.68	3,939,347.68	100.00%		6.16M

E. TOTALS AND ADJUSTMENTS

	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	3,939,347.68	3,939,347.68	0.00
49B ADJUSTMENT FOR 35% OF SPECIAL EDUCATION COSTS		204,645.25-	204,645.25
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	3,939,347.68	3,734,702.43	204,645.25
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
59C LESS AMOUNT TO BE PAID BY FEDERAL ARRA TITLE XIV STABILIZATION FUNDS			29,235.04
60 ADJUSTED STATE CONTRIBUTION			175,410.21
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 % = 95.55%	STATE SHARE % = 4.45%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	4,027,181.69		

F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN

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

TOTAL ALLOCATION	LOCAL CONTRIBUTION	PERCENT	MILLS
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ACTON	3,939,347.68	3,734,702.43	100.00%	5.84
TOTAL	3,939,347.68	3,734,702.43	100.00%	5.84

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	476.34	0.00	0.00	6,090.63
August	476.34	0.00	0.00	6,090.63
September	476.34	0.00	0.00	6,090.63
October	476.34	0.00	0.00	6,090.63
November	476.34	2,381.70	169,694.05	6,090.63
December	476.34	476.35	0.00	139,240.90
Janurary	476.34	476.35	0.00	0.00
February	476.34	476.35	0.00	0.00
March	476.34	476.35	0.00	0.00
April	476.34	476.35	0.00	0.00
May	476.34	476.35	0.00	0.00
June	476.42	476.36	0.00	0.00
Total	5,716.16	5,716.16	169,694.05	169,694.05