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COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

ACTON

2012-13

002 - 203

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2011)	131	94	225	0	225
10 ATTENDING PUPILS (OCTOBER 2011)	126	88	214	0	214
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2011	128.5	91.0	219.5 (100%)	0.0 (0%)	219.5

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	7.6 (17:1)	5.7 (16:1)	0.0 (15:1)	=	13.3 /	17.0 =	=	.78 X	892,044 =	=	695,794	0
B. GUIDANCE	0.4 (315:1)	0.3 (315:1)	0.0 (225:1)	=	0.7 /	1.0 =	=	.70 X	39,682 =	=	27,777	0
C. LIBRARIANS	0.2 (720:1)	0.1 (720:1)	0.0 (720:1)	=	0.3 /	0.5 =	=	.60 X	22,261 =	=	13,357	0
D. HEALTH	0.2 (720:1)	0.1 (720:1)	0.0 (720:1)	=	0.3 /	0.9 =	=	.33 X	48,722 =	=	16,078	0
E. EDUCATION TECHS	1.4 (090:1)	1.0 (090:1)	0.0 (225:1)	=	2.4 /	4.0 =	=	.60 X	74,579 =	=	44,747	0
F. LIBRARY TECHS	0.3 (450:1)	0.2 (450:1)	0.0 (450:1)	=	0.5 /	0.8 =	=	.63 X	11,958 =	=	7,534	0
G. CLERICAL	0.7 (180:1)	0.5 (180:1)	0.0 (180:1)	=	1.2 /	0.0 =	=	1.20 X	0 =	=	30,359	0
H. SCHOOL ADMIN.	0.5 (275:1)	0.3 (275:1)	0.0 (284:1)	=	0.8 /	1.0 =	=	.80 X	75,850 =	=	60,680	0

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	37	37	8,122	0
B. Supplies and Equipment	346	478	75,947	0
C. Professional Development	59	59	12,951	0
D. Instructional Leadership Support	24	24	5,268	0
E. Co- and Extra-Curricular Student	34	114	7,463	0
F. System Administration/Support	220	220	48,290	0
G. Operations & Maintenance	1,013	1,204	222,354	0

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	143,071	0
B. Education & Library Technicians	36.00%	18,821	0
C. Clerical	29.00%	8,804	0
D. School Administrators	14.00%	8,495	0

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.03)	27,133	0
16 Adjustment for Title I Revenues	-51,308	0

17 TOTALS	1431,736	0
18 E.P.S. RATES	6,523	6,934

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2009	266.0	126.0	392.0		
	OCTOBER 2009	254.0	144.0	398.0		
	APRIL 2010	250.0	146.0	396.0		
	OCTOBER 2010	228.0	143.0	371.0		
	APRIL 2011	227.0	141.0	368.0		
	OCTOBER 2011	215.0	141.0	356.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	221.0 +	19.00	X	6,523.00	= 1,565,520.00
	9-12 PUPILS	141.0 +	0.00	X	6,934.00	= 977,694.00
	ADULT EDUC. COURSES AT .1	0.0		X	6,934.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.125		X	6,523.00	= 815.38
	9-12 EQUIV. INSTR. PUPILS	0.000		X	6,934.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .4791	105.9	X .15	X	6,523.00	= 103,617.86
	9-12 DISADVANTAGED @ .4791	67.6	X .15	X	6,934.00	= 70,310.76
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	6,523.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	6,934.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	221.0		X	43.00	= 9,503.00
	9-12 STUDENT ASSESSMENT	141.0		X	43.00	= 6,063.00
	K-8 TECHNOLOGY RESOURCES	221.0		X	98.00	= 21,658.00
	9-12 TECHNOLOGY RESOURCES	141.0		X	296.00	= 41,736.00
	K-2 PUPILS	55.5	X .10	X	6,523.00	= 36,202.65
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					2,833,120.65
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					2,748,127.03
30	ADJUSTED TOTAL OPERATING ALLOCATION					2,748,127.03

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2010-11	78,654.00	X	101.10%	=	79,519.19
32	SPECIAL EDUCATION - EPS ALLOCATION					739,036.23
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2010-11	0.00	X	101.10%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					262,986.55
36	TRANSPORTATION (BUS PURCHASES) FOR 2011-12					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,081,541.97
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					3,829,669.00

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
42	TOTAL PRINCIPAL & INTEREST		0.00	0.00	0.00
43	APPROVED LEASES FOR 2011-12 - ACTON				0.00
43A	APPROVED LEASE PURCHASES FOR 2011-12 - ACTON				0.00
44	INSURED VALUE FACTOR FOR 2010-11 - ACTON				0.00
47	TOTAL DEBT SERVICE ALLOCATION				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				3,829,669.00

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION				TOTAL ALLOCATION	LOCAL CONTRIBUTION
ACTON	AVG. CAL. YEAR PUPILS	OPERATING ALLOCATION	DEBT ALLOCATION	TOWN ALLOCATION	
	362.0 100.00%	3,829,669.00	0.00	3,829,669.00	
TOTAL	362.0			3,829,669.00	

ACTON	2011 STATE VALUATION	MILL EXPECTATION	TOWN CONTRIBUTION	OR	TOWN ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
	589,050,000	7.800	4,594,590.00		3,829,669.00	3,829,669.00	100.00% 6.50M
TOTAL	589,050,000		4,594,590.00		3,829,669.00	3,829,669.00	100.00% 6.50M

E. TOTALS AND ADJUSTMENTS				TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			3,829,669.00	3,829,669.00	0.00
49B	ADJUSTMENT FOR 30% OF SPECIAL EDUCATION COSTS				221,710.87-	221,710.87
49F	MINIMUM ECONOMICALLY DISADVANTAGED STUDENT ADJUSTMENT @ 98.00%				170,450.05-	170,450.05
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			3,829,669.00	3,437,508.08	392,160.92
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
59D	BUS REFURBISHING ADJUSTMENT					0.00
59E	LESS MAINECARE SEED - PRIVATE					26,136.59
59E	LESS MAINECARE SEED - PUBLIC					6,220.79
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					359,803.54
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 % = 90.60%	STATE SHARE % = 9.40%	
63	FYI: 100% E.P.S. TOTAL ALLOCATION			3,914,662.62		

***** WARRANT ARTICLE *****				
F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN	TOTAL ALLOCATION	LOCAL CONTRIBUTION	PERCENT	MILLS
ACTON	3,829,669.00	3,437,508.08	100.00%	5.84
TOTAL	3,829,669.00	3,437,508.08	100.00%	5.84