

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 26

2008-09

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1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2007)	59	28	87	0	87
10 ATTENDING PUPILS (OCTOBER 2007)	56	26	82	0	82
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2007	57.5	27.0	84.5 (100%)	0.0 ( 0%)	84.5

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	3.4 (17:1)	1.7 (16:1)	0.0 (15:1)	=	5.1 /	7.1 =	=	.72 X	332,352 =	=	239,293	0
B. GUIDANCE	0.2 (350:1)	0.1 (350:1)	0.0 (250:1)	=	0.3 /	0.0 =	=	.30 X	0 =	=	8,933	0
C. LIBRARIANS	0.1 (800:1)	0.0 (800:1)	0.0 (800:1)	=	0.1 /	0.0 =	=	.10 X	0 =	=	2,978	0
D. HEALTH	0.1 (800:1)	0.0 (800:1)	0.0 (800:1)	=	0.1 /	0.1 =	=	1.00 X	4,187 =	=	4,187	0
E. EDUCATION TECHS	0.6 (100:1)	0.3 (100:1)	0.0 (250:1)	=	0.9 /	0.0 =	=	.90 X	0 =	=	11,096	0
F. LIBRARY TECHS	0.1 (500:1)	0.1 (500:1)	0.0 (500:1)	=	0.2 /	0.0 =	=	.20 X	0 =	=	2,642	0
G. CLERICAL	0.3 (200:1)	0.1 (200:1)	0.0 (200:1)	=	0.4 /	1.0 =	=	.40 X	27,555 =	=	11,022	0
H. SCHOOL ADMIN.	0.2 (305:1)	0.1 (305:1)	0.0 (315:1)	=	0.3 /	0.8 =	=	.38 X	51,342 =	=	19,510	0

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	34	34	2,873	0
B. Supplies and Equipment	320	442	27,040	0
C. Professional Development	54	54	4,563	0
D. Instructional Leadership Support	22	22	1,859	0
E. Co- and Extra-Curricular Student	31	105	2,620	0
F. System Administration/Support	204	204	17,238	0
G. Operations & Maintenance	935	1,111	79,008	0

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	48,524	0
B. Education & Library Technicians	36.00%	4,946	0
C. Clerical	29.00%	3,196	0
D. School Administrators	14.00%	2,731	0

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.93)	-25,335	0
16 Adjustment for Title I Revenues	-29,406	0

17 TOTALS	439,517	0
18 E.P.S. RATES	5,201	6,044

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## A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2005	80.0	44.0	124.0		
	OCTOBER 2005	74.0	39.0	113.0		
	APRIL 2006	79.0	35.0	114.0		
	OCTOBER 2006	78.0	44.0	122.0		
	APRIL 2007	80.0	38.0	118.0		
	OCTOBER 2007	77.0	35.0	112.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	78.5 +	0.00	X	5,201.00	= 408,278.50
	9-12 PUPILS	36.5 +	0.00	X	6,044.00	= 220,606.00
	ADULT EDUC. COURSES AT .1	0.0		X	6,044.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.250		X	5,201.00	= 1,300.25
	9-12 EQUIV. INSTR. PUPILS	0.000		X	6,044.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .5584	43.8	X .15	X	5,201.00	= 34,170.57
	9-12 DISADVANTAGED @ .5584	20.4	X .15	X	6,044.00	= 18,494.64
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	5,201.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	6,044.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	78.5		X	40.00	= 3,140.00
	9-12 STUDENT ASSESSMENT	36.5		X	40.00	= 1,460.00
	K-8 TECHNOLOGY RESOURCES	78.5		X	90.00	= 7,065.00
	9-12 TECHNOLOGY RESOURCES	36.5		X	273.00	= 9,964.50
	K-2 PUPILS	24.5	X .10	X	5,201.00	= 12,742.45
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 58,174.90
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					775,396.81
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					752,134.90
30	ADJUSTED TOTAL OPERATING ALLOCATION					752,134.90

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B. OTHER SUBSIDIZABLE COSTS

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31	GIFTED & TALENTED EXPENDITURES FOR 2006-07	0.00	X	102.90%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					73,853.75
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2006-07	0.00	X	102.90%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					54,995.26
36	TRANSPORTATION (BUS PURCHASES) FOR 2007-08					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					128,849.01
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					880,983.91

C. DEBT SERVICE ALLOCATIONS

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41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
42	TOTAL PRINCIPAL & INTEREST		0.00	0.00	0.00
43	APPROVED LEASES FOR 2007-08 - S.A.D. 26				0.00
43A	APPROVED LEASE PURCHASES FOR 2007-08 - S.A.D. 26				0.00
44	INSURED VALUE FACTOR FOR 2006-07 - S.A.D. 26				0.00
47	TOTAL DEBT SERVICE ALLOCATION				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				880,983.91

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION				TOTAL ALLOCATION	LOCAL CONTRIBUTION			
	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+ DEBT ALLOCATION	= TOWN ALLOCATION			
EASTBROOK	66.0	58.41%	514,582.70	0.00	514,582.70			
WALTHAM	47.0	41.59%	366,401.21	0.00	366,401.21			
TOTAL	113.0				880,983.91			
		2007 STATE VALUATION X	MILL EXPECTATION	= TOWN CONTRIBUTION	OR TOWN ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION	
EASTBROOK		54,150,000	6.790	367,678.50	514,582.70	367,678.50	69.42%	6.79M
WALTHAM		23,850,000	6.790	161,941.50	366,401.21	161,941.50	30.58%	6.79M
TOTAL		78,000,000		529,620.00	880,983.91	529,620.00	100.00%	6.79M
E. TOTALS AND ADJUSTMENTS				TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION		
49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			880,983.91	529,620.00	351,363.91		
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			880,983.91	529,620.00	351,363.91		
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					2,579.80		
59B	REGIONALIZATION AND EFFICIENCY ASSISTANCE					0.00		
60	ADJUSTED STATE CONTRIBUTION					353,943.71		
61	LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):			LOCAL SHARE % = 60.12%	STATE SHARE % = 39.88%			
62	ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):			LOCAL SHARE % = 59.82%	STATE SHARE % = 40.18%			
63	FYI: 100% E.P.S. TOTAL ALLOCATION			904,245.82				

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## SCHEDULED PAYMENTS &amp; YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	29,495.30	30,840.32	0.00	0.00
August	29,495.30	30,840.32	0.00	0.00
September	29,495.30	30,840.32	0.00	0.00
October	29,495.30	30,840.32	0.00	0.00
November	29,495.30	30,840.32	0.00	0.00
December	29,495.30	30,840.33	0.00	0.00
Janurary	29,495.30	32,345.17	0.00	0.00
February	29,495.30	27,311.32	0.00	0.00
March	29,495.30	27,311.32	0.00	0.00
April	29,495.30	27,311.32	0.00	0.00
May	29,495.30	27,311.32	0.00	0.00
June	29,495.41	27,311.33	0.00	0.00
Total	353,943.71	353,943.71	0.00	0.00