

S T A T E O F M A I N E  
D E P A R T M E N T O F E D U C A T I O N  
A U G U S T A 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

ACTON

2009-10

002 - 203

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2008)	196	98	294	0	294
10 ATTENDING PUPILS (OCTOBER 2008)	176	98	274	0	274
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2008	186.0	98.0	284.0 (100%)	0.0 ( 0%)	284.0

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	10.9 (17:1)	6.1 (16:1)	0.0 (15:1)	=	17.0	/	21.4	=	.79 X	1020,714	=	806,364	0
B. GUIDANCE	0.5 (350:1)	0.3 (350:1)	0.0 (250:1)	=	0.8	/	1.0	=	.80 X	37,690	=	30,152	0
C. LIBRARIANS	0.2 (800:1)	0.1 (800:1)	0.0 (800:1)	=	0.3	/	0.5	=	.60 X	18,845	=	11,307	0
D. HEALTH	0.2 (800:1)	0.1 (800:1)	0.0 (800:1)	=	0.3	/	0.9	=	.33 X	46,275	=	15,271	0
E. EDUCATION TECHS	1.9 (100:1)	1.0 (100:1)	0.0 (250:1)	=	2.9	/	4.0	=	.73 X	72,495	=	52,921	0
F. LIBRARY TECHS	0.4 (500:1)	0.2 (500:1)	0.0 (500:1)	=	0.6	/	0.6	=	1.00 X	8,156	=	8,156	0
G. CLERICAL	0.9 (200:1)	0.5 (200:1)	0.0 (200:1)	=	1.4	/	1.0	=	1.40 X	28,354	=	39,696	0
H. SCHOOL ADMIN.	0.6 (305:1)	0.3 (305:1)	0.0 (315:1)	=	0.9	/	1.0	=	.90 X	75,793	=	68,214	0

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	35	35	9,940	0
B. Supplies and Equipment	329	455	93,436	0
C. Professional Development	56	56	15,904	0
D. Instructional Leadership Support	23	23	6,532	0
E. Co- and Extra-Curricular Student	32	108	9,088	0
F. System Administration/Support	210	210	59,640	0
G. Operations & Maintenance	962	1,143	273,208	0

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	163,988	0
B. Education & Library Technicians	36.00%	21,988	0
C. Clerical	29.00%	11,512	0
D. School Administrators	14.00%	9,550	0

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.03)	37,471	0
16 Adjustment for Title I Revenues	-45,823	0

17 TOTALS	1698,514	0
18 E.P.S. RATES	5,981	6,505

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A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2006	280.0	118.0	398.0		
	OCTOBER 2006	278.0	125.0	403.0		
	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		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	281.5 +	0.00	X	5,981.00	= 1,683,651.50
	9-12 PUPILS	123.0 +	0.00	X	6,505.00	= 800,115.00
	ADULT EDUC. COURSES AT .1	0.0		X	6,505.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.875		X	5,981.00	= 5,233.38
	9-12 EQUIV. INSTR. PUPILS	0.375		X	6,505.00	= 2,439.38
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .3883	109.3	X .15	X	5,981.00	= 98,058.50
	9-12 DISADVANTAGED @ .3883	47.8	X .15	X	6,505.00	= 46,640.85
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	5,981.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	6,505.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	281.5		X	41.00	= 11,541.50
	9-12 STUDENT ASSESSMENT	123.0		X	41.00	= 5,043.00
	K-8 TECHNOLOGY RESOURCES	281.5		X	93.00	= 26,179.50
	9-12 TECHNOLOGY RESOURCES	123.0		X	281.00	= 34,563.00
	K-2 PUPILS	80.0	X .10	X	5,981.00	= 47,848.00
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					2,761,313.61
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					2,678,474.20
30	ADJUSTED TOTAL OPERATING ALLOCATION					2,678,474.20

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B. OTHER SUBSIDIZABLE COSTS

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31	GIFTED & TALENTED EXPENDITURES FOR 2007-08	71,580.00	X	102.90%	=	73,655.82
32	SPECIAL EDUCATION - EPS ALLOCATION					743,966.46
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2007-08	0.00	X	102.90%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					269,325.50
36	TRANSPORTATION (BUS PURCHASES) FOR 2008-09					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,086,947.78
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					3,765,421.98

C. DEBT SERVICE ALLOCATIONS

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41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	ACTON				
	11/01/09	ELEM SCHOOL ADDN	180,000.00	10,636.15	190,636.15
	05/01/10	ELEM SCHOOL ADDN	0.00	6,084.38	6,084.38
42	TOTAL PRINCIPAL & INTEREST		180,000.00	16,720.53	196,720.53
43	APPROVED LEASES FOR 2008-09 - ACTON				0.00
43A	APPROVED LEASE PURCHASES FOR 2008-09 - ACTON				0.00
44	INSURED VALUE FACTOR FOR 2007-08 - ACTON				2,137.26
47	TOTAL DEBT SERVICE ALLOCATION				198,857.79
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				3,964,279.77

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

TOTAL ALLOCATION LOCAL CONTRIBUTION

	AVG. CAL. YEAR PUPILS	100.00%	OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION
ACTON	404.5	100.00%	3,964,279.77		0.00		3,964,279.77
TOTAL	404.5						3,964,279.77

	2008 STATE VALUATION	MILL EXPECTATION	TOWN CONTRIBUTION	OR	TOWN ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
ACTON	638,650,000	6.690	4,272,568.50		3,964,279.77	3,964,279.77	100.00% 6.21M
TOTAL	638,650,000		4,272,568.50		3,964,279.77	3,964,279.77	100.00% 6.21M

E. TOTALS AND ADJUSTMENTS

TOTAL ALLOCATION LOCAL CONTRIBUTION STATE CONTRIBUTION

49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	3,964,279.77	3,964,279.77	0.00
49A	ADJUSTMENT FOR DEBT SERVICE PER 20-A MRSa SECTION 15689 SUB-SECTION 2		876.29-	876.29
49B	ADJUSTMENT FOR 40% OF SPECIAL EDUCATION COSTS		297,586.58-	297,586.58
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	3,964,279.77	3,665,816.90	298,462.87
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			37,198.32
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			261,264.55
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 % = 93.41%	STATE SHARE % = 6.59%	
63	FYI: 100% E.P.S. TOTAL ALLOCATION	4,047,119.18		

\*\*\*\*\* WARRANT ARTICLE \*\*\*\*\*  
TOTAL LOCAL

F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN

ALLOCATION      CONTRIBUTION      PERCENT      MILLS

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ACTON	3,964,279.77	3,665,816.90	100.00%	5.74
TOTAL	3,964,279.77	3,665,816.90	100.00%	5.74

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	5,378.66	11,578.38	0.00	0.00
August	5,378.66	11,578.39	0.00	0.00
September	5,378.66	11,578.39	0.00	0.00
October	5,378.66	11,578.39	0.00	0.00
November	5,378.66	11,578.39	190,636.15	190,636.15
December	5,378.66	11,578.39	0.00	0.00
Janurary	5,378.66	-6,084.38	0.00	6,084.38
February	5,378.66	231.61	0.00	0.00
March	5,378.66	231.61	0.00	0.00
April	5,378.66	231.61	0.00	0.00
May	5,378.66	231.62	6,084.38	0.00
June	5,378.76	231.62	0.00	0.00
Total	64,544.02	64,544.02	196,720.53	196,720.53