

Minuteman Regional Vocational Technical School
Comparison of Current Capital Assessment Method and Under Proposed Revised Agreement: Distribution of \$1m Annual Capital Cost
.Current Agreement: Distributed based on enrollment, 5 student attributed minimum.
.Proposed Revised Agreement: Distribution Factors: 50% enrollment, 34% Foundation/Combined Effort, 1% (x16 communities) base; 5 student attributed minimum enrollment
.For purposes of comparison, presumes 4-yr rolling enrollments will be the same as current enrollments - If if a community's enrollment increases as share of enrollment, total community cost will be more and per pupil cost less; if the community's enrollment decreases, total community cost will be less and per pupil costs will be more.

Current Method				PROPOSED: 50% ENROLLMENT - 34% CHAPTER 70 FUNDATION/COMBINED EFFORT - 1% EACH MEMBER CAPITAL BASE CONTRIBUTION																
				-		Enrollment Basis				Chapter 70 - Foundation/ Combined Effort Basis			Capital Base Contribution Basis		TOTAL					
	TOTAL - FY14 Enrollment for Current Method Debt/Capital Assessment	FY14 Current Method Debt/Capital Assessment Share	Current Method			TOTAL - FY14 Enrollment Debt/Capital Assessment	FY14 Debt/Capital Assessment Share	**Enrollment - 4 year rolling Average [level for illustration]	Per Pupil Cost	Combined Effort Capital Assessment Share	Chapter 70 - Combined Effort	Per Pupil Cost	Capital Base Contribution	Per Pupil Cost	New Capital Assessment	Difference (New Method - Current Method)	Per Pupil Capital Cost EXISTING	Per Pupil Capital Cost NEW	Pct Share/\$1m NEW	Community
Acton	20	5.38%	\$53,836			20	5.38%	\$26,918	\$1,346	3.98%	\$13,532	\$677	\$10,000	\$500	\$50,450	(\$3,386)	\$2,691.79	\$2,522.49	5.0%	Acton
Arlington	125	33.65%	\$336,474			125	33.65%	\$168,237	\$1,346	32.35%	\$109,978	\$980	\$10,000	\$80	\$288,214	(\$48,259)	\$2,691.79	\$2,305.72	28.8%	Arlington
Belmont	31	8.34%	\$83,445			31	8.34%	\$41,723	\$1,346	9.02%	\$30,663	\$989	\$10,000	\$323	\$82,385	(\$1,060)	\$2,691.79	\$2,657.59	8.2%	Belmont
Bolton	9	2.42%	\$24,226			9	2.42%	\$12,113	\$1,346	1.82%	\$6,183	\$687	\$10,000	\$1,111	\$28,296	\$4,070	\$2,691.79	\$3,143.97	2.8%	Bolton
Boxborough	5	1.35%	\$13,459			5	1.35%	\$6,729	\$1,346	1.63%	\$5,533	\$1,107	\$10,000	\$2,000	\$22,262	\$8,803	\$2,691.79	\$4,452.44	2.2%	Boxborough
Carlisle	9	2.42%	\$24,226			9	2.42%	\$12,113	\$1,346	2.22%	\$7,556	\$840	\$10,000	\$1,111	\$29,669	\$5,443	\$2,691.79	\$3,296.54	3.0%	Carlisle
Concord	7	1.88%	\$18,843			7	1.88%	\$9,421	\$1,346	4.82%	\$16,377	\$2,340	\$10,000	\$1,429	\$35,798	\$16,956	\$2,691.79	\$5,114.04	3.6%	Concord
Dover	5	1.35%	\$13,459			5	1.35%	\$6,729	\$1,346	2.38%	\$8,091	\$1,618	\$10,000	\$2,000	\$24,820	\$11,361	\$2,691.79	\$4,964.05	2.5%	Dover
Lancaster	22	5.92%	\$59,219			22	5.92%	\$29,610	\$1,346	3.39%	\$11,538	\$524	\$10,000	\$455	\$51,147	(\$8,072)	\$2,691.79	\$2,324.88	5.1%	Lancaster
Lexington	53	14.27%	\$142,665			53	14.27%	\$71,332	\$1,346	14.39%	\$48,914	\$923	\$10,000	\$189	\$130,246	(\$12,419)	\$2,691.79	\$2,457.47	13.0%	Lexington
Lincoln	5	1.35%	\$13,459			5	1.35%	\$6,729	\$1,346	2.31%	\$7,838	\$1,568	\$10,000	\$2,000	\$24,567	\$11,108	\$2,691.79	\$4,913.49	2.5%	Lincoln
Needham	27	7.27%	\$72,678			27	7.27%	\$36,339	\$1,346	8.07%	\$27,439	\$1,016	\$10,000	\$370	\$73,779	\$1,100	\$2,691.79	\$2,732.54	7.4%	Needham
Stow	25	6.73%	\$67,295			25	6.73%	\$33,647	\$1,346	4.27%	\$14,517	\$581	\$10,000	\$400	\$58,164	(\$9,130)	\$2,691.79	\$2,326.58	5.8%	Stow
Sudbury	15	4.04%	\$40,377			15	4.04%	\$20,188	\$1,346	3.32%	\$11,302	\$753	\$10,000	\$667	\$41,490	\$1,113	\$2,691.79	\$2,766.01	4.1%	Sudbury
Wayland	8.5	2.29%	\$22,880			8.5	2.29%	\$11,440	\$1,346	2.89%	\$9,818	\$1,155	\$10,000	\$1,176	\$31,258	\$8,378	\$2,691.79	\$3,677.40	3.1%	Wayland
Weston	5	1.35%	\$13,459			5	1.35%	\$6,729	\$1,346	3.15%	\$10,723	\$2,145	\$10,000	\$2,000	\$27,453	\$13,994	\$2,691.79	\$5,490.59	2.7%	Weston
Total	371.5	100.00%	\$1,000,000			371.5	100.00%	\$500,000		100.00%	\$340,000		\$160,000		\$1,000,000	\$0			100.00%	
						50%				34%			16%							

Example of Enrollment- Based on 4 year Rolling Average 2009-13						Min Of 5
	Enrollment Count as of October 2013	Enrollment Count as of October 2012	Enrollment Count as of October 2011	Enrollment Count as of October 2010	Total Enrollment Based on 4 Year Rolling Average	Total Enrollment Based on 4 Year Rolling Average
Acton	26	21	30	32	27.25	27.25
Arlington	165	138	139	115	139.25	139.25
Belmont	31	34	41	41	36.75	36.75
Bolton	11	10	10	10	10.25	10.25
Boxborough	5	6	8	16	8.75	8.75
Carlisle	12	9	7	5	8.25	8.25
Concord	7	9	18	22	14.00	14.00
Dover	1	2	2	1	1.50	5.00
Lancaster	27	22	22	25	24.00	24.00
Lexington	49	58	60	78	61.25	61.25
Lincoln	6	4	4	2	4.00	5.00
Needham	35	27	34	26	30.50	30.50
Stow	22	26	23	29	25.00	25.00
Sudbury	22	17	11	14	16.00	16.00
Wayland	8	7	10	12	9.25	9.25
Weston	4	4	3	3	3.50	5.00
Total	431	394	422	431	419.5	425.5

Calculation Factor - Ch. 70 Combined Effort Capital Allocation						
	Enrollment (Assumes 4 year Rolling Average = current enrollment with 5 Student Min	Total Foundation Enrollment	MM Enrollment + Community Foundation Enrollment	Total Combined Effort Yield	TOTAL - Combined Effort Yield @ Minuteman	Combined Effort Capital Assessment Share
Acton	27.3	4,806	0.57%	32,838,034	186,192	3.98%
Arlington	139.3	5,158	2.70%	56,052,070	1,513,232	32.35%
Belmont	36.8	3,967	0.93%	45,542,278	421,900	9.02%
Bolton	10.3	993	1.03%	8,241,384	85,070	1.82%
Boxborough	8.8	931	0.94%	8,099,941	76,127	1.63%
Carlisle	8.3	967	0.85%	12,185,749	103,963	2.22%
Concord	14.0	2,964	0.47%	47,707,536	225,339	4.82%
Dover	5.0	1,185	0.42%	26,384,016	111,325	2.38%
Lancaster	24.0	996	2.41%	6,588,253	158,753	3.39%
Lexington	61.3	6,657	0.92%	73,148,346	673,026	14.39%
Lincoln	5.0	880	0.57%	18,980,910	107,846	2.31%
Needham	30.5	5,307	0.57%	65,693,956	377,551	8.07%
Stow	25.0	1,273	1.96%	10,171,122	199,747	4.27%
Sudbury	16.0	4,300	0.37%	41,792,046	155,505	3.32%
Wayland	9.3	2,663	0.35%	38,890,610	135,088	2.89%
Weston	5.0	2,356	0.21%	69,525,202	147,549	3.15%
Total	425.5	45,403	15.28%	561,841,453	4,678,214	100.00%