

Expenses Net School Spending	Certified FY12
Central Office	637,002
District Instruct. & Services	806,079
Business	266,575
Risk Management	2,563,753
Technology	321,804
Facilities	1,500,758
Special Education	2,361,246
Early Childhood	122,331
LAW	1,811,747
PH	2,810,285
MS	2,290,096
HS	2,479,742
Other Districts	2,397,752
	20,369,170

Expenses Non- Net School Spending	Certified FY12
Transportation	925,475
Capital (Debt Assessment)	1,000
Capital (Facilities Assessment)	20,930
	947,405
Grand Total	21,316,575

General Fund Revenue	Certified
Chapter 70	7,844,036
Charter Tuition Reim.	180,000
Region Trans. Aid	156,129
Region Incentive. Aid	80,000
Medicaid	156,358
	8,416,523

Assessment	Certified
	12,900,052

Assessment Element		Total	Ayer	Shirley	Source
1	Required Local Contribution	9,899,773	6,112,209	3,787,564	DESE Formula
2	Net School Spending Above RLC	2,052,874	1,565,522	487,352	ASRSD Formula
3	Transportation	925,475	500,804	424,671	ASRSD Formula
4	Capital: Principal & Interest	1,000	541	459	ASRSD Formula
5	Capital - All Other	20,930	11,685	9,245	ASRSD Formula
Total		12,900,052	8,190,761	4,709,291	

Assessment Element	Basis & Calculation
1 Required Local Contribution	FY12 from DESE - Based on town income & property value
2 Net School Spending Above RLC	FY12 cap based on FY11; five year phase-in begins FY13.
3 Transportation	Foundation Enrollment Share - five year average
4 Capital: Principal & Interest	50% Foundation Enrollment Share - five year average
5 Capital - All Other	50% Foundation Enrollment Share - five year average
	50% Combined Effort Yield Share (DESE) - five-year avg.

Function/Location	Certified FY12		
SCHOOL COMMITTEE (1110)			
Secretary Salary	3,713		
Treasurer/Assist. Treas. Salary	15,000		
Salary - Other	373,000		
Other Services	0		
Advertising	182		
Travel	0		
Supplies	1,104		
Other Expenses	4,200		
Dues, Registrations	3,900		
	401,099		
SUPERINTENDENT (1210)			
Supt. Salary	148,000		
Admin. Assist. Salary	43,516		
Other Salary	2,000		
Postage	500		
Legal	0		
Supplies	4,000		
Memberships	6,000		
Services - Software	5,300		
Advertising	3,000		
Dues, Registrations	4,500		
Travel	2,500		
Contingency	0		
	219,316		
LEGAL (1430)			
Legal -Supt./Other	16,587		
	16,587		
		637,002	

Function/Location	Certified FY12		
CURRICULUM & INSTR.(2110)			
Salary - Director	92,829		
Expenses	0		
	92,829		
TEACHER SALARY (2305)			
Health Insurance Offset	143,025		
Attendance Incentive	14,000		
Sick Leave Buy Back	18,000		
Early Retirement	68,500		
Other	0		
Other	0		
	243,525		
SPECIALIST TEACHER (2310)			
Teacher Salary - ELL	71,949		
Teacher Salary	0		
	71,949		
SUBSTITUTES (2325)			
Salary - Coordinator	2,500		
Salary - Teachers - Long Term	16,856		
Salary - Reg. Ed. Teach. - LAW	12,150		
Salary - Reg. Ed. Teach. - PH	23,000		
Salary - Reg. Ed. Teach. - MS	15,950		
Salary - Reg. Ed. Teach. - HS	15,300		
Salary - Sp. Ed. Teach. - LAW	2,500		
Salary - Sp. Ed. Teach. - PH	4,000		
Salary - Sp. Ed. Teach. - MS	2,700		
Salary - Sp. Ed. Teach. - HS	2,700		
Salary - Other (Nurse)	3,000		
Service - Other (Nurse)	0		
Service - Mgmt. System	2,200		
	102,856		
PARA. (2330)			
Subs. - LAW	5,000		
Subs. - PH	9,000		
Subs. - MS	1,500		
Subs. - HS	1,000		
	16,500		
PROF. DEVEL (2357)			
Salary - Ment. Coord./Tchr. Orient.	1,500		
Salary - Teachers	5,000		
Salary - Assist.	7,500		
Salary - Subs. Teachers	3,000		
Salary - Subs. Assists.	0		
Prof. Devel. Supplies	13,375		
Prof. Devel. Other	29,500		
	59,875		
INSTRUCT. EQUIP. (2420)			
Copier Leases	54,536		
Copier Supplies	4,975		
	59,511		
OTHER INSTRUCT. (2440)			
District Travel	1,000		
	1,000		
INSTRUCT. SOFTWARE (2455)			
Software - Reading	4,990		
Software - Math	5,300		
Software - Library	5,800		
Software - Student Admin.	22,000		
Software	2,280		
Software	3,975		
	44,345		
HEALTH (3200)			
School Physician	2,500		
Software	1,450		
Supplies	1,500		
	4,000		
ATHLETICS (3510)			
Salary - Coaches	37,770		
Salary - Director	8,079		
Salary - Coaches	9,012		
Services	24,122		
Supplies	2,906		
Insurance	5,500		
Other	10,040		
Travel	12,260		
	109,689		
	806,079		

Function/Location	Certified FY12			
BUSINESS (1410)				
Director - Salary	100,296			
Salary - Coord./Assists.	97,660			
Salary - Other	0			
Services - DESE Audits	14,400			
Services - Audit & Acct. Assist.	10,000			
Services - Bank Fees	3,000			
Services - Financial Advisor	1,500			
Services - Bond Counsel	2,200			
Supplies	5,659			
Services - Software Support	26,860			
Prof. Devel and Travel	5,000			
		266,575		

Function/Location	Certified FY12			
TECHNOLOGY (1450)				
Salary - Director & Coord.	69,459			
Salary - Other	98,315			
Services - Internet/Firewall	26,064			
Services - Anti-Virus	5,000			
Services - E mail Archive	3,000			
Services - Wide Area Network	14,400			
Services - Software	5,200			
Services - Backup Power/E rate	6,088			
Services - Switches	600			
Services - Repair	6,250			
Services - Prof. Devel.	4,195			
Equip. - Servers	20,000			
Equip. - Network	10,000			
Equip. - Data Backup (Shirley)	2,000			
Equip. - Power Backup (Shirley)	9,000			
	279,571			
INSTRUCT. TECH. (2451)				
Hardware	2,200			
Software	18,000			
Supplies	22,033			
	42,233			
		321,804		

Function/Location	Certified FY12			
CUSTODIAL (4110)				
Facilities Coord.	60,410			
Custodians - LAW	87,651			
Custodians - PH	128,342			
Custodians - SMS	85,641			
Custodians - HS	137,203			
Custodians - Dist. Maint.	21,133			
Custodians - Subs./OT	32,124			
Services	3,000			
Supplies (Consumables)	48,840			
	604,344			
HEAT (4120)				
Oil - PH	45,050			
Oil - LAW	55,000			
Gas - SMS	63,750			
Oil - HS	107,550			
	271,350			
UTILITIES (4130)				
Telephone - Services	17,540			
Telephone - Supplies	17,000			
Septic - LAW	3,000			
Water/Sewer - LAW	6,400			
Water/Sewer - SMS	10,000			
Water/Sewer - PH/HS	36,000			
Electricity - PH	79,500			
Electricity LAW	31,000			
Gas - PH	5,500			
Gas - LAW	0			
Electricity SMS	57,625			
Electricity - HS	120,000			
Gas - HS	6,500			
	390,065			
GROUNDS (4210)				
Salary - Grounds	20,249			
Services	1,500			
Supplies	6,000			
	27,749			
MAINTENANCE (4220)				
Service Contracts	39,000			
Service Contracts LAW	10,200			
Service Contracts SMS	31,200			
Supplies	13,500			
Supplies LAW	625			
Supplies SMS	625			
Other	2,350			
Services - LAW	20,000			
Services - SMS	16,750			
Services - Plumbing	9,000			
Services - Electrical	5,000			
Services - Boilers	14,000			
Services - Trash	31,000			
Services - Other Maint.	14,000			
	207,250			
1,500,758				

Function/Location	Certified FY12
LEGAL (1430)	
Legal - SPED	43,500
	43,500
SPED DIRECTOR (2110)	
Director & Coord. - Salary	186,493
Secretary - Salary	62,010
Services Medicaid	8,500
Services Misc.	2,783
Software	11,171
Supplies	4,750
Postage	3,000
Dues, Registrations	725
Travel	2,600
	282,032
SPED TEACHERS (2310)	
Summer Salary	47,210
Salary - District	0
	47,210
TEAM LEADER (2315)	
Salary - Team Chair	50,000
	50,000
MEDICAL/THERAPY(2320)	
Teacher Salary	201,733
Assist. Salary	0
Services - ABA Home Support	41,950
Services - Home/Hosp. Tutoring	9,850
Services - FLLAC	0
Services - Vision	0
Services - Hearing/Biling./Ind. Evals.	7,200
Supplies	11,033
Equipment	7,025
	278,791
PARA. (2330)	
Salary - Summer	21,743
	21,743
PROF. DEVEL. (2357)	
Salary	0
Services	3,000
Expenses	0
	3,000
PSYCHOLOGICAL (2800)	
Teacher Salary	129,949
Services Direct	0
Services Ind. Eval.	0
Services Testing	6,000
Expenses	4,103
	140,052
TUITION - PUBLIC (9100)	
Tuition Public School	78,449
	78,449
TUITION - OUT OF STATE (9200)	
Tuition Out-of-State	0
	0
TUITION - PRIVATE (9300)	
Tuition Private Day	233,640
Tuition Private Residential	445,116
	678,756
TUITION - COLLAB. (9400)	
Collaborative Day	737,713
Collaborative Membership	
Collaborative Summer	
	737,713
	2,361,246

Function/Location	Certified FY12		
SPECIALIST TEACHER (2310)			
Salary PS/PK - Integrated	60,132		
Salary PS/PK - Separate	42,628		
	102,760		
PARA. (2330)			
Salary PS/PK - Integrated	15,713		
	15,713		
INSTR. SUPPLIES (2430)			
Classroom Supplies	3,858		
	3,858		
	122,331		

Function/Location	Certified FY12
PRINCIPAL (2210)	
Principal Salary	90,000
Admin. Assist. Salary	47,744
Admin. Assist. - Substitute	2,000
Postage Meter	669
Supplies	1,071
Postage Meter	1,236
Other	350
	143,070
CLASSROOM TEACHER (2305)	
Teacher Salary - K to 5	988,333
Teacher Salary - Unified Arts	89,145
Tutor Salary	0
	1,077,478
SPECIALIST TEACHER (2310)	
Teacher Salary - ELL	0
Teacher Salary - Reading	71,893
Teacher Salary - SPED	261,625
	333,518
SPECIALIST TEACHER (2320)	
Teacher Salary - Speech	63,139
	63,139
PARA. (2330)	
Para. Salary - K	22,059
Para. Salary - ELL/Other	0
Para. Salary - Lunch/Recess	17,269
Para. Salary - SPED	8,951
	48,279
LIBRARY (2340)	
Aide - Salary	7,663
Supplies	2,318
	9,981
PROF. DEVEL. (2357)	
Services	2,250
Expenses	0
	2,250
TEXTBOOKS (2410)	
Textbooks/Materials	3,666
	3,666
INSTR. SUPPLIES (2430)	
Gen. School Supplies	8,240
Classroom Supplies	28,205
Classroom Supplies - SPED	4,500
Classroom Supplies - UA	3,926
	44,871
INSTRUCT. SOFTWARE (2455)	
Software	750
	750
GUIDANCE (2710)	
Guidance Salary	56,195
Supplies	100
	56,295
HEALTH (3200)	
Nurse - Salary	25,750
Services	0
Supplies	2,700
	28,450
STUDENT ACTIVITIES (3520)	
Stipends - Salary	0
Services	0
Supplies	0
	0
	1,811,747

Function/Location	Certified FY12
PRINCIPAL (2210)	
Principal Salary	94,951
Assist. Prin. Salary	84,392
Admin. Assist. Salary	65,490
Supplies	12,000
	256,833
CLASSROOM TEACHER (2305)	
Teacher Salary - K - 5	1,506,392
Teacher Salary - UA	0
Tutor Salary	1,000
	1,507,392
SPECIALIST TEACHER (2310)	
Teacher Salary - ELL	0
Teacher Salary - Reading	50,013
Teacher Salary - SPED	557,625
	607,638
PARA. (2330)	
Salary - K	25,944
Salary - Reg. Ed.	15,221
Salary - ELL/Other	0
Salary - SPED	179,115
	220,280
TEXTBOOKS (2410)	
Textbooks/Materials	23,500
	23,500
INSTR. SUPPLIES (2430)	
Gen. School Supplies	0
Classroom Supplies	0
Classroom Supplies - SPED	5,500
Classroom Supplies - UA	0
	5,500
INSTRUCT. SOFTWARE (2455)	
Software	750
	750
LIBRARY (2500)	
Salaries	0
Supplies	2,500
	2,500
GUIDANCE (2710)	
Guidance Salary	116,067
Services	500
Supplies	1,500
	118,067
HEALTH (3200)	
Nurse - Salary	60,025
Supplies	800
	60,825
STUDENT ACTIVITIES (3520)	
Stipends - Salary	5,500
Services	500
Supplies	1,000
	7,000
	2,810,285

Function/Location	Certified FY12		
PRINCIPAL (2210)			
Principal Salary	94,000		
Assist. Principal Salary	80,000		
Admin. Assist. Salary	43,162		
Other Salary	500		
Postage Meter	669		
Postage	2,545		
Supplies	4,045		
Dues, Registrations	0		
Travel	100		
	225,021		
CLASSROOM TEACHER (2305)			
Teacher Salary	1,024,224		
Teacher Salary - UA	141,557		
Tutor Salary	1,500		
	1,167,281		
SPECIALIST TEACHER (2310)			
Teacher Salary - ELL	30,650		
Teacher Salary - Reading	66,984		
Teacher Salary - SPED	298,742		
	396,376		
PARA. (2330)			
Salary - Reg. Ed. Specialists	79,503		
Salary - Reg. Ed.	10,347		
Salary - ELL	16,532		
Salary - Lunch/Recess	13,432		
Salary - SPED	107,992		
	227,806		
LIBRARY (2340)			
Salary - Teacher	0		
Salary - Aide	0		
Supplies	3,318		
	3,318		
PROF. DEVEL (2357)			
Services	2,750		
Expenses	0		
	2,750		
TEXTBOOKS (2410)			
Textbooks/Materials	30,313		
	30,313		
INSTRUCT. SUPPLIES (2430)			
Supplies General	12,240		
Supplies Classroom	9,150		
Supplies SPED	3,500		
Supplies UA	4,926		
	29,816		
INSTRUCT. SOFTWARE (2455)			
Software	2,500		
	2,500		
GUIDANCE (2710)			
Guidance Salary	126,143		
Other Salary	3,910		
Services	0		
Supplies	500		
	130,553		
HEALTH (3200)			
Nurse Salary	31,362		
Services	0		
Supplies	3,000		
	34,362		
ATHLETICS (3510)			
Stipends - Salary	0		
Services	20,000		
Travel	0		
	20,000		
STUDENT ACTIVITIES (3520)			
Stipends - Salary	0		
Services	20,000		
Travel	0		
	20,000		
GRAND TOTAL		2,290,096	

Function/Location	Certified FY12
PRINCIPAL (2210)	
Principal Salary	117,194
Assist. Principal Salary	74,160
Secretary Salary	65,163
Services	4,000
Expenses	14,000
Dues, Registrations	0
Travel	0
	274,517
DEPT. LIAISONS (2220)	
Salary	11,107
	11,107
CLASSROOM TEACHER (2305)	
Teacher Salary	1,146,974
Teacher Salary - UA	403,192
Tutor Salary	1,300
	1,551,466
SPECIALIST TEACHER (2310)	
Teacher Salary - ELL	0
Teacher Salary - SPED	156,056
	156,056
PARA. (2330)	
Para. Salary - Reg. Ed.	30,076
Para. Salary - ELL/Other	0
Para. Salary - SPED	49,230
	79,306
LIBRARY (2340)	
Librarian Salary	71,948
Other Salary	0
Services	2,000
Supplies	3,500
	77,448
TEXTBOOKS (2410)	
Textbooks - High School	14,000
Textbooks - Humanities	6,100
Textbooks - STEM	10,000
Textbooks - Fine/Applied Arts	3,500
Textbooks - Other	0
	33,600
INSTR. SUPPLIES (2430)	
Gen. School Supplies	0
Supplies Classroom	0
Classroom Supplies - SPED	3,500
Supplies UA	0
	3,500
INSTRCT. SERVICES (2440)	
Services - MWCC	11,000
	11,000
INSTRUCT. SOFTWARE (2455)	
Software	10,000
	10,000
GUIDANCE (2710)	
Guidance Salary	137,670
Other Salary	3,737
Secretary Salary	33,702
Services	2,000
Supplies	2,000
	179,109
HEALTH (3200)	
Nurse - Salary	60,378
Services	3,900
Supplies	4,500
	68,778
STUDENT ACTIVITIES (3520)	
Stipends - Salary	21,855
Services	500
Supplies	1,500
	23,855
	2,479,742

FY 12 BUDGET		Certified FY12		
Reg. Trans. In District		522,851		
Reg. Trans. Out of District		22,624		
SPED Transportation		380,000		
		925,475		

	Total	Ayer	Shirley	Allocation Per Agreement
Capital - Facil. Debt				
Principal	0	0	0	50% Foundation Enrollment Share - five year average
Interest	1,000	541	459	50% Foundation Enrollment Share - five year average
	1,000	541	459	
Capital - All Other				
Lease/Purch. of Equip.	20,930	11,685	9,245	50% Foundation Enrollment Share - five year average
Tech. H'ware (\$5K+/unit)	0	0	0	50% Combined Effort Yield Share (DESE) - five-yr. avg.
	20,930	11,685	9,245	
Total	21,930	12,226	9,704	

Comb. Effort Yield*	FY07	FY08	FY09	FY10	FY11	Five-Year Avg.
Ayer	5,425,335	5,528,110	5,686,048	5,951,816	5,825,008	
Shirley	3,853,926	4,077,423	4,236,370	4,424,740	4,390,597	
ASRSD	9,279,261	9,605,533	9,922,418	10,376,556	10,215,605	
Summary	FY07	FY08	FY09	FY10	FY11	
Ayer - %	58.5%	57.6%	57.3%	57.4%	57.0%	57.5%
Shirley - %	41.5%	42.4%	42.7%	42.6%	43.0%	42.5%
	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
* per DESE foundation budget						

Found. Enrollment Detail	FY07	FY08	FY09	FY10	FY11	5 yr.Avg.
Ayer Total	1050	1068	1054	1052	1066	
Ayer Vocational*	38	33	41	43	48	
Ayer - ASRSD	1012	1035	1013	1009	1018	
Shirley Total	887	885	874	846	827	
Shirley Vocational*	1	0	1	1	1	
Shirley - ASRSD	886	885	873	845	826	
Ayer + Shirley - ASRSD	1898	1920	1886	1854	1844	
Summary	FY07	FY08	FY09	FY10	FY11	
Ayer - ASRSD	1012	1035	1013	1009	1018	
Shirley - ASRSD	886	885	873	845	826	
Ayer - %	53.3%	53.9%	53.7%	54.4%	55.2%	54.1%
Shirley - %	46.7%	46.1%	46.3%	45.6%	44.8%	45.9%

* per DESE foundation budget