

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

SOMERVILLE

2005-06

398 - 133

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2004	30.0	17.5	47.5 (100%)	0.0 (0%)	47.5

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	1.8 (17:1)	1.1 (16:1)	0.0 (15:1)	= 2.9 /	5.4 =	.54 X	209,063 =	112,894	0
B. GUIDANCE	0.1 (350:1)	0.1 (350:1)	0.0 (250:1)	= 0.2 /	0.0 =	.20 X	0 =	5,341	0
C. LIBRARIANS	0.0 (800:1)	0.0 (800:1)	0.0 (800:1)	= 0.0 /	0.4 =	.00 X	17,092 =	0	0
D. HEALTH	0.0 (800:1)	0.0 (800:1)	0.0 (800:1)	= 0.0 /	0.4 =	.00 X	18,025 =	0	0
E. EDUCATION TECHS	0.3 (100:1)	0.2 (100:1)	0.0 (250:1)	= 0.5 /	2.2 =	.23 X	34,254 =	7,878	0
F. LIBRARY TECHS	0.1 (500:1)	0.0 (500:1)	0.0 (500:1)	= 0.1 /	0.0 =	.10 X	0 =	1,260	0
G. CLERICAL	0.2 (200:1)	0.1 (200:1)	0.0 (200:1)	= 0.3 /	0.4 =	.75 X	10,385 =	7,789	0
H. SCHOOL ADMIN.	0.1 (305:1)	0.1 (305:1)	0.0 (315:1)	= 0.2 /	0.8 =	.25 X	46,860 =	11,715	0

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	31	31	1,473	0
B. Supplies and Equipment	295	408	14,013	0
C. Professional Development	50	50	2,375	0
D. Instructional Leadership Support	20	20	950	0
E. Co- and Extra-Curricular Student	28	97	1,330	0
F. System Administration/Support	341	338	16,198	0
G. Operations & Maintenance	907	1,078	43,083	0

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	22,465	0
B. Education & Library Technicians	36.00%	3,290	0
C. Clerical	29.00%	2,259	0
D. School Administrators	14.00%	1,640	0

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.95)	-8,900	0
16 Adjustment for Title I Revenues	-36,458	0

17 TOTALS	210,594	0
18 E.P.S. RATES	4,434	5,724

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A. OPERATING COST ALLOCATIONS

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19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2002	47.0	34.0	81.0		
	OCTOBER 2002	43.0	30.0	73.0		
	APRIL 2003	47.0	38.0	85.0		
	OCTOBER 2003	51.0	29.0	80.0		
	APRIL 2004	53.0	31.0	84.0		
	OCTOBER 2004	42.0	31.0	73.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	47.5 +	0.00	X	4,434.00	= 210,615.00
	9-12 PUPILS	31.0 +	0.00	X	5,724.00	= 177,444.00
	ADULT EDUC. COURSES AT .1	0.3		X	5,724.00	= 1,717.20
	K-8 EQUIV. INSTR. PUPILS	0.000		X	4,434.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	5,724.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .7308	34.7	X .15	X	4,434.00	= 23,078.97
	9-12 DISADVANTAGED @ .7308	22.7	X .15	X	5,724.00	= 19,490.22
	K-8 LIMITED ENGLISH PROF.	0.0	X .500	X	4,434.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .500	X	5,724.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	47.5		X	100.00	= 4,750.00
	9-12 STUDENT ASSESSMENT	31.0		X	100.00	= 3,100.00
	K-8 TECHNOLOGY RESOURCES	47.5		X	83.00	= 3,942.50
	9-12 TECHNOLOGY RESOURCES	31.0		X	252.00	= 7,812.00
	K-2 PUPILS	17.0	X .10	X	4,434.00	= 7,537.80
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 21,329.97
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					480,817.66
	OPERATING ALLOCATION WITH EPS TRANSITION AT 84.00 %					403,886.83
30	ADJUSTED TOTAL OPERATING ALLOCATION					403,886.83

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2003-04	0.00	X	101.80%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					102,467.38
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2003-04	12,996.25	X	101.80%	=	13,230.18
35	TRANSPORTATION - EPS ALLOCATION					38,591.16
36	TRANSPORTATION (BUS PURCHASES) FOR 2004-05					16,527.50
39	TOTAL OTHER SUBSIDIZABLE COSTS					170,816.22
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					574,703.05

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 2004-05				0.00
43A	APPROVED LEASE PURCHASES FOR 2004-05				0.00
44	INSURED VALUE FACTOR FOR 2003-04				11,837.24
47	TOTAL DEBT SERVICE ALLOCATION				11,837.24
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				586,540.29

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

						TOTAL ALLOCATION	LOCAL CONTRIBUTION		
	AVG. CAL. YEAR PUPILS	2004 STATE VALUATION	MILL EXPECTATION	LOCAL CONTRIBUTION	OR				
SOMERVILLE	78.5 100.00%	31,150,000	8.26	257,299.00		586,540.29	257,299.00	100.00%	8.26M
TOTAL	78.5	31,150,000		257,299.00		586,540.29	257,299.00	100.00%	8.26M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	586,540.29	257,299.00	329,241.29
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	586,540.29	257,299.00	329,241.29
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
57 LESS ADJUSTMENT FOR LAPTOP AGREEMENT			0.00
58A TRANSITION ADJUSTMENT			0.00
58B TRANSITION ADJUSTMENT (ENROLLMENT LESS 1,000)			0.00
58C TRANSITION ADJUSTMENT (ENROLLMENT 1,000 OR MORE)			0.00
58D TRANSITION ADJUSTMENT (SMALL ADMINISTRATIVE UNIT)			9,609.00
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			338,850.29
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):		LOCAL SHARE % = 43.87%	STATE SHARE % = 56.13%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):		LOCAL SHARE % = 42.23%	STATE SHARE % = 57.77%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	663,471.12		