

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

SOMERVILLE

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)	35	12	47	0	47
10	ATTENDING PUPILS (OCTOBER 2007)	31	14	45	0	45
11	AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2007	33.0	13.0	46.0 (100%)	0.0 (0%)	46.0

	Position	K-5	6-8	9-12		E.P.S. FTE	Actual FTE		Ratio X	EPS Tot Salary		Elementary Salary	Secondary Salary
A.	TEACHERS	1.9 (17:1)	0.8 (16:1)	0.0 (15:1)	=	2.7 /	4.3 =		.63 X	203,444 =		128,170	0
B.	GUIDANCE	0.1 (350:1)	0.0 (350:1)	0.0 (250:1)	=	0.1 /	0.0 =		.10 X	0 =		2,978	0
C.	LIBRARIANS	0.0 (800:1)	0.0 (800:1)	0.0 (800:1)	=	0.0 /	0.0 =		.00 X	0 =		0	0
D.	HEALTH	0.0 (800:1)	0.0 (800:1)	0.0 (800:1)	=	0.0 /	0.0 =		.00 X	0 =		0	0
E.	EDUCATION TECHS	0.3 (100:1)	0.1 (100:1)	0.0 (250:1)	=	0.4 /	0.0 =		.40 X	0 =		4,932	0
F.	LIBRARY TECHS	0.1 (500:1)	0.0 (500:1)	0.0 (500:1)	=	0.1 /	0.0 =		.10 X	0 =		1,321	0
G.	CLERICAL	0.2 (200:1)	0.1 (200:1)	0.0 (200:1)	=	0.3 /	1.0 =		.30 X	25,220 =		7,566	0
H.	SCHOOL ADMIN.	0.1 (305:1)	0.0 (305:1)	0.0 (315:1)	=	0.1 /	1.4 =		.07 X	89,848 =		6,289	0

	Other Support Costs (Per Pupil)	K-8	9-12		Elementary	Secondary
A.	Substitute Teachers -1/2 Day	34	34		1,564	0
B.	Supplies and Equipment	320	442		14,720	0
C.	Professional Development	54	54		2,484	0
D.	Instructional Leadership Support	22	22		1,012	0
E.	Co- and Extra-Curricular Student	31	105		1,426	0
F.	System Administration/Support	204	204		9,384	0
G.	Operations & Maintenance	935	1,111		43,010	0

	Salary Benefits	Percentage	Elementary	Secondary
A.	Teachers, Guidance, Librarians & Health	19.00%	24,918	0
B.	Education & Library Technicians	36.00%	2,251	0
C.	Clerical	29.00%	2,194	0
D.	School Administrators	14.00%	880	0

15	Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.95)	-9,153	0
16	Adjustment for Title I Revenues	-33,311	0

17	TOTALS	212,634	0
18	E.P.S. RATES	4,622	6,182

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2005	41.0	31.0	72.0		
	OCTOBER 2005	40.0	31.0	71.0		
	APRIL 2006	40.0	27.0	67.0		
	OCTOBER 2006	50.0	30.0	80.0		
	APRIL 2007	47.0	30.0	77.0		
	OCTOBER 2007	45.0	36.0	81.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	46.0 +	0.00	X	4,622.00	= 212,612.00
	9-12 PUPILS	33.0 +	0.00	X	6,182.00	= 204,006.00
	ADULT EDUC. COURSES AT .1	0.0		X	6,182.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	4,622.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	6,182.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .9778	45.0	X .15	X	4,622.00	= 31,198.50
	9-12 DISADVANTAGED @ .9778	32.3	X .15	X	6,182.00	= 29,951.79
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	4,622.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	6,182.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	46.0		X	40.00	= 1,840.00
	9-12 STUDENT ASSESSMENT	33.0		X	40.00	= 1,320.00
	K-8 TECHNOLOGY RESOURCES	46.0		X	90.00	= 4,140.00
	9-12 TECHNOLOGY RESOURCES	33.0		X	273.00	= 9,009.00
	K-2 PUPILS	19.0	X .10	X	4,622.00	= 8,781.80
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 30,146.40
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					533,005.49
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					517,015.32
30	ADJUSTED TOTAL OPERATING ALLOCATION					517,015.32

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2006-07	0.00	X	102.90%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					135,761.25
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2006-07	16,822.53	X	102.90%	=	17,310.38
35	TRANSPORTATION - EPS ALLOCATION					42,423.49
36	TRANSPORTATION (BUS PURCHASES) FOR 2007-08					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					195,495.12
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					712,510.44

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 2007-08 - SOMERVILLE				0.00
43A	APPROVED LEASE PURCHASES FOR 2007-08 - SOMERVILLE				0.00
44	INSURED VALUE FACTOR FOR 2006-07 - SOMERVILLE				2,914.77
47	TOTAL DEBT SERVICE ALLOCATION				2,914.77
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				715,425.21

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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		
SOMERVILLE	79.0		715,425.21		0.00		715,425.21		
TOTAL	79.0						715,425.21		
			2007 STATE VALUATION X	MILL EXPECTATION =	TOWN CONTRIBUTION	OR	TOWN ALLOCATION		
SOMERVILLE			43,200,000	6.790	293,328.00		715,425.21		
TOTAL			43,200,000		293,328.00		715,425.21		
E. TOTALS AND ADJUSTMENTS				TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION			
49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			715,425.21	293,328.00	422,097.21			
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			715,425.21	293,328.00	422,097.21			
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			
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					422,097.21			
61	LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):							LOCAL SHARE % = 41.00%	STATE SHARE % = 59.00%
62	ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):							LOCAL SHARE % = 41.00%	STATE SHARE % = 59.00%
63	FYI: 100% E.P.S. TOTAL ALLOCATION				731,415.38				

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	35,174.76	36,038.76	0.00	0.00
August	35,174.76	36,038.76	0.00	0.00
September	35,174.76	0.00	0.00	0.00
October	35,174.76	0.00	0.00	0.00
November	35,174.76	108,116.28	0.00	0.00
December	35,174.76	36,038.77	0.00	0.00
Janurary	35,174.76	36,038.77	0.00	0.00
February	35,174.76	33,965.17	0.00	0.00
March	35,174.76	33,965.17	0.00	0.00
April	35,174.76	33,965.17	0.00	0.00
May	35,174.76	33,965.18	0.00	0.00
June	35,174.85	33,965.18	0.00	0.00
Total	422,097.21	422,097.21	0.00	0.00