

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

SOMERVILLE

2006-07

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1. COMPUTATION OF E.P.S. RATES

|   | K-5  | 6-8  | K-8         | 9-12      | TOTAL |
|---|------|------|-------------|-----------|-------|
| 11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2005 | 26.0 | 14.5 | 40.5 (100%) | 0.0 ( 0%) | 40.5  |

| 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        | 1.5 (17:1)  | 0.9 (16:1)  | 0.0 (15:1)  | = 2.4 /        | 5.4 =        | .44 X   | 220,245 =        | 96,908              | 0                |
| B. GUIDANCE        | 0.1 (350:1) | 0.0 (350:1) | 0.0 (250:1) | = 0.1 /        | 0.0 =        | .10 X   | 0 =              | 2,750               | 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 /        | 3.0 =        | .13 X   | 50,468 =         | 6,561               | 0                |
| F. LIBRARY TECHS   | 0.1 (500:1) | 0.0 (500:1) | 0.0 (500:1) | = 0.1 /        | 0.0 =        | .10 X   | 0 =              | 1,265               | 0                |
| G. CLERICAL        | 0.1 (200:1) | 0.1 (200:1) | 0.0 (200:1) | = 0.2 /        | 1.0 =        | .20 X   | 23,467 =         | 4,693               | 0                |
| H. SCHOOL ADMIN.   | 0.1 (305:1) | 0.0 (305:1) | 0.0 (315:1) | = 0.1 /        | 0.6 =        | .17 X   | 36,804 =         | 6,257               | 0                |

| 13 Other Support Costs (Per Pupil)  | K-8 | 9-12  | Elementary | Secondary |
|-------------------------------------|-----|-------|------------|-----------|
| A. Substitute Teachers -1/2 Day     | 32  | 32    | 1,296      | 0         |
| B. Supplies and Equipment           | 302 | 418   | 12,231     | 0         |
| C. Professional Development         | 51  | 51    | 2,066      | 0         |
| D. Instructional Leadership Support | 20  | 20    | 810        | 0         |
| E. Co- and Extra-Curricular Student | 29  | 99    | 1,175      | 0         |
| F. System Administration/Support    | 349 | 346   | 14,135     | 0         |
| G. Operations & Maintenance         | 929 | 1,104 | 37,625     | 0         |

| 14 Salary Benefits                         | Percentage | Elementary | Secondary |
|--|------------|------------|-----------|
| A. Teachers, Guidance, Librarians & Health | 19.00%     | 18,935     | 0         |
| B. Education & Library Technicians         | 36.00%     | 2,817      | 0         |
| C. Clerical                                | 29.00%     | 1,361      | 0         |
| D. School Administrators                   | 14.00%     | 876        | 0         |

|  |         |   |
|--|---------|---|
| 15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.95) | -7,185  | 0 |
| 16 Adjustment for Title I Revenues   | -34,540 | 0 |

|                 |         |       |
|-----------------|---------|-------|
| 17 TOTALS       | 170,034 | 0     |
| 18 E.P.S. RATES | 4,198   | 5,990 |

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A. OPERATING COST ALLOCATIONS

| 19 | RESIDENT PUPILS                                     | K-8                      | 9-12                     | TOTAL  |                  |              |
|----|---|--------------------------|--------------------------|--------|------------------|--------------|
|    | 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   |                  |              |
|    | APRIL 2005  | 41.0                     | 31.0                     | 72.0   |                  |              |
|    | OCTOBER 2005  | 40.0                     | 31.0                     | 71.0   |                  |              |
| 21 | BASIC COUNTS  | AVG. CAL.<br>YEAR PUPILS | DECLINING<br>ENROLL. ADJ | X<br>X | SAU<br>EPS RATES |              |
|    | K-8 PUPILS  | 40.5 +                   | 5.16                     | X      | 4,198.00         | = 191,680.68 |
|    | 9-12 PUPILS   | 31.0 +                   | 0.00                     | X      | 5,990.00         | = 185,690.00 |
|    | ADULT EDUC. COURSES AT .1                           | 0.3                      |                          | X      | 5,990.00         | = 1,797.00   |
|    | K-8 EQUIV. INSTR. PUPILS                            | 0.000                    |                          | X      | 4,198.00         | = 0.00       |
|    | 9-12 EQUIV. INSTR. PUPILS                           | 0.000                    |                          | X      | 5,990.00         | = 0.00       |
|    | WEIGHTED COUNTS                                     | PUPILS                   | WEIGHTS                  | X      |                  |              |
|    | K-8 DISADVANTAGED @ .7674                           | 31.1                     | X .15                    | X      | 4,198.00         | = 19,583.67  |
|    | 9-12 DISADVANTAGED @ .7674                          | 23.8                     | X .15                    | X      | 5,990.00         | = 21,384.30  |
|    | K-8 LIMITED ENGLISH PROF.                           | 0.0                      | X .500                   | X      | 4,198.00         | = 0.00       |
|    | 9-12 LIMITED ENGLISH PROF.                          | 0.0                      | X .500                   | X      | 5,990.00         | = 0.00       |
|    | TARGETED FUNDS                                      | PUPILS                   | WEIGHTS                  | X      |                  |              |
|    | K-8 STUDENT ASSESSMENT                              | 40.5                     |                          | X      | 79.00            | = 3,199.50   |
|    | 9-12 STUDENT ASSESSMENT                             | 31.0                     |                          | X      | 79.00            | = 2,449.00   |
|    | K-8 TECHNOLOGY RESOURCES                            | 40.5                     |                          | X      | 85.00            | = 3,442.50   |
|    | 9-12 TECHNOLOGY RESOURCES                           | 31.0                     |                          | X      | 258.00           | = 7,998.00   |
|    | K-2 PUPILS  | 14.5                     | X .10                    | X      | 4,198.00         | = 6,087.10   |
|    | ISOLATED SMALL SCHOOL ADJUSTMENT                    |                          |                          |        |                  |              |
|    | K-8 SMALL SCHOOL ADJUSTMENT                         |                          |                          |        |                  | = 27,499.08  |
|    | 9-12 SMALL SCHOOL ADJUSTMENT                        |                          |                          |        |                  | = 0.00       |
|    | OPERATING ALLOCATION                                |                          |                          |        |                  | 470,810.83   |
|    | OPERATING ALLOCATION WITH EPS TRANSITION AT 90.00 % |                          |                          |        |                  | 423,729.74   |
| 30 | ADJUSTED TOTAL OPERATING ALLOCATION                 |                          |                          |        |                  | 423,729.74   |

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B. OTHER SUBSIDIZABLE COSTS

|    |  |           |   |         |   |            |
|----|--|-----------|---|---------|---|------------|
| 31 | GIFTED & TALENTED EXPENDITURES FOR 2004-05                                     | 0.00      | X | 102.40% | = | 0.00       |
| 32 | SPECIAL EDUCATION - EPS ALLOCATION   |           |   |         |   | 100,659.35 |
| 34 | VOCATIONAL EDUCATION EXPENDITURES FOR 2004-05                                  | 28,252.64 | X | 102.40% | = | 28,930.70  |
| 35 | TRANSPORTATION - EPS ALLOCATION  |           |   |         |   | 38,455.36  |
| 36 | TRANSPORTATION (BUS PURCHASES) FOR 2005-06                                     |           |   |         |   | 0.00       |
| 39 | TOTAL OTHER SUBSIDIZABLE COSTS   |           |   |         |   | 168,045.41 |
| 40 | TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39) |           |   |         |   | 591,775.15 |

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 2005-06                       |                 |           |          | 0.00       |
| 43A | APPROVED LEASE PURCHASES FOR 2005-06              |                 |           |          | 0.00       |
| 44  | INSURED VALUE FACTOR FOR 2004-05                  |                 |           |          | 13,354.55  |
| 47  | TOTAL DEBT SERVICE ALLOCATION                     |                 |           |          | 13,354.55  |
| 48  | TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47) |                 |           |          | 605,129.70 |

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

|            |                       |                      |                  |                    |    | TOTAL ALLOCATION | LOCAL CONTRIBUTION |         |       |
|------------|-----------------------|----------------------|------------------|--------------------|----|------------------|--------------------|---------|-------|
|            | AVG. CAL. YEAR PUPILS | 2005 STATE VALUATION | MILL EXPECTATION | LOCAL CONTRIBUTION | OR | TOTAL ALLOCATION | LOCAL CONTRIBUTION |         |       |
| SOMERVILLE | 71.5 100.00%          | 34,550,000           | 7.60             | 262,580.00         |    | 605,129.70       | 262,580.00         | 100.00% | 7.60M |
| TOTAL      | 71.5                  | 34,550,000           |                  | 262,580.00         |    | 605,129.70       | 262,580.00         | 100.00% | 7.60M |

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| E. TOTALS AND ADJUSTMENTS   | TOTAL<br>ALLOCATION | LOCAL<br>CONTRIBUTION | STATE<br>CONTRIBUTION |
|---|---------------------|-----------------------|-----------------------|
| 49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS  | 605,129.70          | 262,580.00            | 342,549.70            |
| 50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS   | 605,129.70          | 262,580.00            | 342,549.70            |
| 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                  |
| 58E TRANSITION ADJUSTMENTS PER CHAPTER 519 PART AAAA-11 (TIER 2) AND AAAA-22 & 23   |                     |                       | 0.00                  |
| 58F EPS TRANSITION ADJUSTMENT PER 20-A MRSa SECTION 15686 AND SUB-SEC. 2 TIER 1   |                     |                       | 0.00                  |
| 59A MINIMUM TEACHER SALARY ADJUSTMENT   |                     |                       | 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  |                     |                       | 342,549.70            |
| 61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 43.39% STATE SHARE % = 56.61%          |                     |                       |                       |
| 62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 43.39% STATE SHARE % = 56.61% |                     |                       |                       |
| 63 FYI: 100% E.P.S. TOTAL ALLOCATION  | 652,210.79          |                       |                       |