

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

DEDHAM

2009-10

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1. COMPUTATION OF E.P.S. RATES

|   | K-5   | 6-8  | K-8          | 9-12      | TOTAL |
|---|-------|------|--------------|-----------|-------|
| 9 ATTENDING PUPILS (APRIL 2008)                                   | 121   | 55   | 176          | 0         | 176   |
| 10 ATTENDING PUPILS (OCTOBER 2008)                                | 123   | 55   | 178          | 0         | 178   |
| 11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2008 | 122.0 | 55.0 | 177.0 (100%) | 0.0 ( 0%) | 177.0 |

| 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        | 7.2 (17:1)  | 3.4 (16:1)  | 0.0 (15:1)  | = | 10.6 /     | 14.3 =     |   | .74 X   | 665,268 =      |   | 492,298           | 0                |
| B. GUIDANCE        | 0.3 (350:1) | 0.2 (350:1) | 0.0 (250:1) | = | 0.5 /      | 0.5 =      |   | 1.00 X  | 20,071 =       |   | 20,071            | 0                |
| C. LIBRARIANS      | 0.2 (800:1) | 0.1 (800:1) | 0.0 (800:1) | = | 0.3 /      | 0.0 =      |   | .30 X   | 0 =            |   | 9,193             | 0                |
| D. HEALTH          | 0.2 (800:1) | 0.1 (800:1) | 0.0 (800:1) | = | 0.3 /      | 0.2 =      |   | 1.50 X  | 8,709 =        |   | 13,064            | 0                |
| E. EDUCATION TECHS | 1.2 (100:1) | 0.6 (100:1) | 0.0 (250:1) | = | 1.8 /      | 2.0 =      |   | .90 X   | 40,627 =       |   | 36,564            | 0                |
| F. LIBRARY TECHS   | 0.2 (500:1) | 0.1 (500:1) | 0.0 (500:1) | = | 0.3 /      | 0.0 =      |   | .30 X   | 0 =            |   | 4,078             | 0                |
| G. CLERICAL        | 0.6 (200:1) | 0.3 (200:1) | 0.0 (200:1) | = | 0.9 /      | 1.0 =      |   | .90 X   | 31,238 =       |   | 28,114            | 0                |
| H. SCHOOL ADMIN.   | 0.4 (305:1) | 0.2 (305:1) | 0.0 (315:1) | = | 0.6 /      | 1.0 =      |   | .60 X   | 69,040 =       |   | 41,424            | 0                |

| 13 Other Support Costs (Per Pupil)  | K-8 | 9-12  | Elementary | Secondary |
|-------------------------------------|-----|-------|------------|-----------|
| A. Substitute Teachers -1/2 Day     | 35  | 35    | 6,195      | 0         |
| B. Supplies and Equipment           | 329 | 455   | 58,233     | 0         |
| C. Professional Development         | 56  | 56    | 9,912      | 0         |
| D. Instructional Leadership Support | 23  | 23    | 4,071      | 0         |
| E. Co- and Extra-Curricular Student | 32  | 108   | 5,664      | 0         |
| F. System Administration/Support    | 210 | 210   | 37,170     | 0         |
| G. Operations & Maintenance         | 962 | 1,143 | 170,274    | 0         |

| 14 Salary Benefits                         | Percentage | Elementary | Secondary |
|--|------------|------------|-----------|
| A. Teachers, Guidance, Librarians & Health | 19.00%     | 101,579    | 0         |
| B. Education & Library Technicians         | 36.00%     | 14,631     | 0         |
| C. Clerical                                | 29.00%     | 8,153      | 0         |
| D. School Administrators                   | 14.00%     | 5,799      | 0         |

|  |         |   |
|--|---------|---|
| 15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.94) | -46,869 | 0 |
| 16 Adjustment for Title I Revenues   | 0       | 0 |

|                 |          |       |
|-----------------|----------|-------|
| 17 TOTALS       | 1019,617 | 0     |
| 18 E.P.S. RATES | 5,761    | 6,588 |

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## A. OPERATING COST ALLOCATIONS

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|    |   |             |             |       |           |              |
|----|---|-------------|-------------|-------|-----------|--------------|
| 19 | SUBSIDIZABLE PUPILS                                 | K-8         | 9-12        | TOTAL |           |              |
|    | APRIL 2006  | 173.0       | 85.0        | 258.0 |           |              |
|    | OCTOBER 2006  | 171.0       | 88.0        | 259.0 |           |              |
|    | APRIL 2007  | 168.0       | 88.0        | 256.0 |           |              |
|    | OCTOBER 2007  | 171.0       | 83.0        | 254.0 |           |              |
|    | APRIL 2008  | 170.0       | 79.0        | 249.0 |           |              |
|    | OCTOBER 2008  | 176.0       | 71.0        | 247.0 |           |              |
| 21 | BASIC COUNTS  | AVG. CAL.   | DECLINING   | X     | SAU       |              |
|    |   | YEAR PUPILS | ENROLL. ADJ | X     | EPS RATES |              |
|    | K-8 PUPILS  | 173.0 +     | 0.00        | X     | 5,761.00  | = 996,653.00 |
|    | 9-12 PUPILS   | 75.0 +      | 0.00        | X     | 6,588.00  | = 494,100.00 |
|    | ADULT EDUC. COURSES AT .1                           | 0.0         |             | X     | 6,588.00  | = 0.00       |
|    | K-8 EQUIV. INSTR. PUPILS                            | 0.000       |             | X     | 5,761.00  | = 0.00       |
|    | 9-12 EQUIV. INSTR. PUPILS                           | 0.000       |             | X     | 6,588.00  | = 0.00       |
|    | WEIGHTED COUNTS                                     | PUPILS      | WEIGHTS     | X     |           |              |
|    | K-8 DISADVANTAGED @ .1989                           | 34.4        | X .15       | X     | 5,761.00  | = 29,726.76  |
|    | 9-12 DISADVANTAGED @ .1989                          | 14.9        | X .15       | X     | 6,588.00  | = 14,724.18  |
|    | K-8 LIMITED ENGLISH PROF.                           | 0.0         | X .700      | X     | 5,761.00  | = 0.00       |
|    | 9-12 LIMITED ENGLISH PROF.                          | 0.0         | X .700      | X     | 6,588.00  | = 0.00       |
|    | TARGETED FUNDS                                      | PUPILS      | WEIGHTS     | X     |           |              |
|    | K-8 STUDENT ASSESSMENT                              | 173.0       |             | X     | 41.00     | = 7,093.00   |
|    | 9-12 STUDENT ASSESSMENT                             | 75.0        |             | X     | 41.00     | = 3,075.00   |
|    | K-8 TECHNOLOGY RESOURCES                            | 173.0       |             | X     | 93.00     | = 16,089.00  |
|    | 9-12 TECHNOLOGY RESOURCES                           | 75.0        |             | X     | 281.00    | = 21,075.00  |
|    | K-2 PUPILS  | 68.0        | X .10       | X     | 5,761.00  | = 39,174.80  |
|    | ISOLATED SMALL SCHOOL ADJUSTMENT                    |             |             |       |           |              |
|    | K-8 SMALL SCHOOL ADJUSTMENT                         |             |             |       |           | = 0.00       |
|    | 9-12 SMALL SCHOOL ADJUSTMENT                        |             |             |       |           | = 0.00       |
|    | OPERATING ALLOCATION                                |             |             |       |           | 1,621,710.74 |
|    | OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 % |             |             |       |           | 1,573,059.41 |
| 30 | ADJUSTED TOTAL OPERATING ALLOCATION                 |             |             |       |           | 1,573,059.41 |

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B. OTHER SUBSIDIZABLE COSTS

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|    |  |           |   |         |   |              |
|----|--|-----------|---|---------|---|--------------|
| 31 | GIFTED & TALENTED EXPENDITURES FOR 2007-08                                     | 1,381.76  | X | 102.90% | = | 1,421.83     |
| 32 | SPECIAL EDUCATION - EPS ALLOCATION   |           |   |         |   | 293,668.26   |
| 34 | VOCATIONAL EDUCATION EXPENDITURES FOR 2007-08                                  | 38,722.94 | X | 102.90% | = | 39,845.91    |
| 35 | TRANSPORTATION - EPS ALLOCATION  |           |   |         |   | 85,605.52    |
| 36 | TRANSPORTATION (BUS PURCHASES) FOR 2008-09                                     |           |   |         |   | 21,374.33    |
| 39 | TOTAL OTHER SUBSIDIZABLE COSTS   |           |   |         |   | 441,915.85   |
| 40 | TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39) |           |   |         |   | 2,014,975.26 |

C. DEBT SERVICE ALLOCATIONS

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| 41  | DEBT SERVICE                                      | NAME OF PROJECT | PRINCIPAL | INTEREST |              |
|-----|---|-----------------|-----------|----------|--------------|
| 42  | TOTAL PRINCIPAL & INTEREST                        |                 | 0.00      | 0.00     | 0.00         |
| 43  | APPROVED LEASES FOR 2008-09 - DEDHAM              |                 |           |          | 0.00         |
| 43A | APPROVED LEASE PURCHASES FOR 2008-09 - DEDHAM     |                 |           |          | 0.00         |
| 44  | INSURED VALUE FACTOR FOR 2007-08 - DEDHAM         |                 |           |          | 4,522.22     |
| 47  | TOTAL DEBT SERVICE ALLOCATION                     |                 |           |          | 4,522.22     |
| 48  | TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47) |                 |           |          | 2,019,497.48 |

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| D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION |  |   |                     | TOTAL ALLOCATION       | LOCAL CONTRIBUTION                    |                    |
|--|--|---|---------------------|------------------------|---------------------------------------|--------------------|
| DEDHAM   | AVG. CAL. YEAR PUPILS  | OPERATING ALLOCATION                    | + DEBT ALLOCATION   | = TOWN ALLOCATION      |                                       |                    |
|  | 248.0 100.00%  | 2,019,497.48                            | 0.00                | 2,019,497.48           |                                       |                    |
| TOTAL  | 248.0  |   |                     | 2,019,497.48           |                                       |                    |
| DEDHAM   |  | 2008 STATE VALUATION X MILL EXPECTATION | = TOWN CONTRIBUTION | OR TOWN ALLOCATION     | LOCAL CONTRIBUTION STATE CONTRIBUTION |                    |
|  |  | 257,650,000 6.690                       | 1,723,678.50        | 2,019,497.48           | 1,723,678.50 100.00% 6.69M            |                    |
| TOTAL  |  | 257,650,000                             | 1,723,678.50        | 2,019,497.48           | 1,723,678.50 100.00% 6.69M            |                    |
| E. TOTALS AND ADJUSTMENTS                            |  |   |                     | TOTAL ALLOCATION       | LOCAL CONTRIBUTION                    | STATE CONTRIBUTION |
| 49   | TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS                              |   |                     | 2,019,497.48           | 1,723,678.50                          | 295,818.98         |
| 50   | ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS                           |   |                     | 2,019,497.48           | 1,723,678.50                          | 295,818.98         |
| 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               |
| 59C  | LESS AMOUNT TO BE PAID BY FEDERAL ARRA TITLE XIV STABILIZATION FUNDS         |   |                     |                        |                                       | 92,754.00          |
| 60   | ADJUSTED STATE CONTRIBUTION  |   |                     |                        |                                       | 203,064.98         |
| 61   | LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):          |   |                     | LOCAL SHARE % = 85.35% | STATE SHARE % = 14.65%                |                    |
| 62   | ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): |   |                     | LOCAL SHARE % = 89.94% | STATE SHARE % = 10.06%                |                    |
| 63   | FYI: 100% E.P.S. TOTAL ALLOCATION  |   |                     | 2,068,148.81           |                                       |                    |

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

| MONTH     | SUBSIDY    | PAID TO DATE | DEBT SERVICE | PAID TO DATE |
|-----------|------------|--------------|--------------|--------------|
| July      | 16,922.08  | 23,331.69    | 0.00         | 0.00         |
| August    | 16,922.08  | 23,331.69    | 0.00         | 0.00         |
| September | 16,922.08  | 23,331.69    | 0.00         | 0.00         |
| October   | 16,922.08  | 23,331.69    | 0.00         | 0.00         |
| November  | 16,922.08  | 23,331.69    | 0.00         | 0.00         |
| December  | 16,922.08  | 23,331.69    | 0.00         | 0.00         |
| Janurary  | 16,922.08  | 23,331.69    | 0.00         | 0.00         |
| February  | 16,922.08  | 6,842.09     | 0.00         | 0.00         |
| March     | 16,922.08  | 6,842.09     | 0.00         | 0.00         |
| April     | 16,922.08  | 6,842.10     | 0.00         | 0.00         |
| May       | 16,922.08  | 6,842.10     | 0.00         | 0.00         |
| June      | 16,922.10  | 12,374.77    | 0.00         | 0.00         |
| Total     | 203,064.98 | 203,064.98   | 0.00         | 0.00         |