

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

BAILEYVILLE

2006-07

024 - 107

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	143.5	95.0	238.5 (56%)	191.0 (44%)	429.5

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	8.4 (17:1)	5.9 (16:1)	12.7 (15:1)	=	27.0 /	31.3 =	.86 X	1334,969 =	642,921	505,152
B. GUIDANCE	0.4 (350:1)	0.3 (350:1)	0.8 (250:1)	=	1.5 /	2.0 =	.75 X	105,612 =	44,357	34,852
C. LIBRARIANS	0.2 (800:1)	0.1 (800:1)	0.2 (800:1)	=	0.5 /	0.9 =	.56 X	47,030 =	14,749	11,588
D. HEALTH	0.2 (800:1)	0.1 (800:1)	0.2 (800:1)	=	0.5 /	1.0 =	.50 X	37,481 =	10,495	8,246
E. EDUCATION TECHS	1.4 (100:1)	1.0 (100:1)	0.8 (250:1)	=	3.2 /	2.9 =	1.10 X	47,924 =	29,521	23,195
F. LIBRARY TECHS	0.3 (500:1)	0.2 (500:1)	0.4 (500:1)	=	0.9 /	1.0 =	.90 X	17,518 =	8,829	6,937
G. CLERICAL	0.7 (200:1)	0.5 (200:1)	1.0 (200:1)	=	2.2 /	3.9 =	.56 X	102,214 =	32,054	25,186
H. SCHOOL ADMIN.	0.5 (305:1)	0.3 (305:1)	0.6 (315:1)	=	1.4 /	2.7 =	.52 X	170,115 =	49,538	38,922

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	32	32	7,632	6,112
B. Supplies and Equipment	302	418	72,027	79,838
C. Professional Development	51	51	12,164	9,741
D. Instructional Leadership Support	20	20	4,770	3,820
E. Co- and Extra-Curricular Student	29	99	6,917	18,909
F. System Administration/Support	349	346	83,237	66,086
G. Operations & Maintenance	929	1,104	221,567	210,864

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	135,379	106,369
B. Education & Library Technicians	36.00%	13,806	10,848
C. Clerical	29.00%	9,296	7,304
D. School Administrators	14.00%	6,935	5,449

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.96)	-40,220	-31,606
16 Adjustment for Title I Revenues	-43,329	-34,044

17 TOTALS	1322,643	1113,766
18 E.P.S. RATES	5,546	5,831

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A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2003	209.0	90.0	299.0		
	OCTOBER 2003	201.0	89.0	290.0		
	APRIL 2004	193.0	82.0	275.0		
	OCTOBER 2004	219.0	78.0	297.0		
	APRIL 2005	218.0	79.0	297.0		
	OCTOBER 2005	204.0	72.0	276.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X	SAU EPS RATES	
	K-8 PUPILS	211.0 +	0.00	X	5,546.00	= 1,170,206.00
	9-12 PUPILS	75.5 +	6.16	X	5,831.00	= 476,159.46
	ADULT EDUC. COURSES AT .1	0.7		X	5,831.00	= 4,081.70
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,546.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	5,831.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .3946	83.3	X .15	X	5,546.00	= 69,297.27
	9-12 DISADVANTAGED @ .3946	29.8	X .15	X	5,831.00	= 26,064.57
	K-8 LIMITED ENGLISH PROF.	0.0	X .500	X	5,546.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .500	X	5,831.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	211.0		X	79.00	= 16,669.00
	9-12 STUDENT ASSESSMENT	75.5		X	79.00	= 5,964.50
	K-8 TECHNOLOGY RESOURCES	211.0		X	85.00	= 17,935.00
	9-12 TECHNOLOGY RESOURCES	75.5		X	258.00	= 19,479.00
	K-2 PUPILS	60.0	X .10	X	5,546.00	= 33,276.00
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 97,672.24
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					1,936,804.74
	OPERATING ALLOCATION WITH EPS TRANSITION AT 90.00 %					1,743,124.26
30	ADJUSTED TOTAL OPERATING ALLOCATION					1,743,124.26

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2004-05	16,071.28	X	102.40%	=	16,456.99
32	SPECIAL EDUCATION - EPS ALLOCATION					341,997.63
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2004-05	0.00	X	102.40%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					50,892.17
36	TRANSPORTATION (BUS PURCHASES) FOR 2005-06					5,530.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					414,876.79
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					2,158,001.05

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 2005-06				0.00
43A	APPROVED LEASE PURCHASES FOR 2005-06				0.00
44	INSURED VALUE FACTOR FOR 2004-05				0.00
47	TOTAL DEBT SERVICE ALLOCATION				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				2,158,001.05

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL. YEAR PUPILS	2005 STATE VALUATION	MILL EXPECTATION	LOCAL CONTRIBUTION	TOTAL ALLOCATION	LOCAL CONTRIBUTION		
BAILEYVILLE	286.5	340,050,000	7.60	2,584,380.00	2,158,001.05	2,158,001.05	100.00%	6.35M
TOTAL	286.5	340,050,000		2,584,380.00	2,158,001.05	2,158,001.05	100.00%	6.35M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	2,158,001.05	2,158,001.05	0.00
49B ADJUSTMENT FOR 84% OF SPECIAL EDUCATION COSTS		287,278.01-	287,278.01
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	2,158,001.05	1,870,723.04	287,278.01
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			1,007.53-
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 M RSA 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			286,270.48
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 100.00% STATE SHARE % = 0.00%			
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 86.73% STATE SHARE % = 13.27%			
63 FYI: 100% E.P.S. TOTAL ALLOCATION	2,351,681.53		

F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN	MSE ADJ. LINE 49D	TOTAL ALLOCATION	LOCAL CONTRIBUTION	PERCENT	MILLS
BAILEYVILLE		2,158,001.05	1,870,723.04	100.00%	5.50
TOTAL		2,158,001.05	1,870,723.04	100.00%	5.50