

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 47

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 | 1,073.0 | 618.0 | 1,691.0 (65%) | 907.5 (35%) | 2,598.5 |

| 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 | 63.1 (17:1) | 38.6 (16:1) | 60.5 (15:1) | = | 162.2 / | 180.4 = | .90 X | 7808,185 = | 4567,789 | 2459,578 |
| B. GUIDANCE | 3.1 (350:1) | 1.8 (350:1) | 3.6 (250:1) | = | 8.5 / | 10.9 = | .78 X | 489,555 = | 248,204 | 133,649 |
| C. LIBRARIANS | 1.3 (800:1) | 0.8 (800:1) | 1.1 (800:1) | = | 3.2 / | 3.0 = | 1.07 X | 144,390 = | 100,423 | 54,074 |
| D. HEALTH | 1.3 (800:1) | 0.8 (800:1) | 1.1 (800:1) | = | 3.2 / | 4.6 = | .70 X | 184,821 = | 84,094 | 45,281 |
| E. EDUCATION TECHS | 10.7 (100:1) | 6.2 (100:1) | 3.6 (250:1) | = | 20.5 / | 20.5 = | 1.00 X | 342,471 = | 222,606 | 119,865 |
| F. LIBRARY TECHS | 2.1 (500:1) | 1.2 (500:1) | 1.8 (500:1) | = | 5.1 / | 7.0 = | .73 X | 136,375 = | 64,710 | 34,844 |
| G. CLERICAL | 5.4 (200:1) | 3.1 (200:1) | 4.5 (200:1) | = | 13.0 / | 13.5 = | .96 X | 336,148 = | 209,756 | 112,946 |
| H. SCHOOL ADMIN. | 3.5 (305:1) | 2.0 (305:1) | 2.9 (315:1) | = | 8.4 / | 9.0 = | .93 X | 622,936 = | 376,565 | 202,765 |

| 13 Other Support Costs (Per Pupil) | K-8 | 9-12 | | Elementary | Secondary |
|-------------------------------------|-----|-------|--|------------|-----------|
| A. Substitute Teachers -1/2 Day | 32 | 32 | | 54,112 | 29,040 |
| B. Supplies and Equipment | 302 | 418 | | 510,682 | 379,335 |
| C. Professional Development | 51 | 51 | | 86,241 | 46,283 |
| D. Instructional Leadership Support | 20 | 20 | | 33,820 | 18,150 |
| E. Co- and Extra-Curricular Student | 29 | 99 | | 49,039 | 89,843 |
| F. System Administration/Support | 349 | 346 | | 590,159 | 313,995 |
| G. Operations & Maintenance | 929 | 1,104 | | 1570,939 | 1001,880 |

| 14 Salary Benefits | Percentage | Elementary | Secondary |
|--|------------|------------|-----------|
| A. Teachers, Guidance, Librarians & Health | 19.00% | 950,097 | 511,591 |
| B. Education & Library Technicians | 36.00% | 103,434 | 55,695 |
| C. Clerical | 29.00% | 60,829 | 32,754 |
| D. School Administrators | 14.00% | 52,719 | 28,387 |

| | | |
|--|----------|----------|
| 15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.97) | -212,860 | -114,614 |
| 16 Adjustment for Title I Revenues | -213,750 | -115,096 |

| | | |
|-----------------|----------|----------|
| 17 TOTALS | 9509,606 | 5440,244 |
| 18 E.P.S. RATES | 5,624 | 5,995 |

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A. OPERATING COST ALLOCATIONS

| | | | | | | |
|----|---|--------------------------|--------------------------|---------|------------------|----------------|
| 19 | RESIDENT PUPILS | K-8 | 9-12 | TOTAL | | |
| | APRIL 2003 | 1,674.0 | 843.0 | 2,517.0 | | |
| | OCTOBER 2003 | 1,636.0 | 883.0 | 2,519.0 | | |
| | APRIL 2004 | 1,645.0 | 840.0 | 2,485.0 | | |
| | OCTOBER 2004 | 1,626.0 | 846.0 | 2,472.0 | | |
| | APRIL 2005 | 1,604.0 | 837.0 | 2,441.0 | | |
| | OCTOBER 2005 | 1,595.0 | 845.0 | 2,440.0 | | |
| 21 | BASIC COUNTS | AVG. CAL. YEAR PUPILS | DECLINING ENROLL. ADJ | X X | SAU EPS RATES | |
| | K-8 PUPILS | 1,599.5 + | 30.50 | X | 5,624.00 | = 9,167,120.00 |
| | 9-12 PUPILS | 841.0 + | 8.00 | X | 5,995.00 | = 5,089,755.00 |
| | ADULT EDUC. COURSES AT .1 | 4.8 | | X | 5,995.00 | = 28,776.00 |
| | K-8 EQUIV. INSTR. PUPILS | 0.000 | | X | 5,624.00 | = 0.00 |
| | 9-12 EQUIV. INSTR. PUPILS | 1.000 | | X | 5,995.00 | = 5,995.00 |
| | WEIGHTED COUNTS | PUPILS | WEIGHTS | X | | |
| | K-8 DISADVANTAGED @ .2761 | 441.6 | X .15 | X | 5,624.00 | = 372,533.76 |
| | 9-12 DISADVANTAGED @ .2761 | 232.2 | X .15 | X | 5,995.00 | = 208,805.85 |
| | K-8 LIMITED ENGLISH PROF. | 1.0 | X .500 | X | 5,624.00 | = 2,812.00 |
| | 9-12 LIMITED ENGLISH PROF. | 1.0 | X .500 | X | 5,995.00 | = 2,997.50 |
| | TARGETED FUNDS | PUPILS | WEIGHTS | X | | |
| | K-8 STUDENT ASSESSMENT | 1,599.5 | | X | 79.00 | = 126,360.50 |
| | 9-12 STUDENT ASSESSMENT | 841.0 | | X | 79.00 | = 66,439.00 |
| | K-8 TECHNOLOGY RESOURCES | 1,599.5 | | X | 85.00 | = 135,957.50 |
| | 9-12 TECHNOLOGY RESOURCES | 841.0 | | X | 258.00 | = 216,978.00 |
| | K-2 PUPILS | 505.5 | X .10 | X | 5,624.00 | = 284,293.20 |
| | ISOLATED SMALL SCHOOL ADJUSTMENT | | | | | |
| | K-8 SMALL SCHOOL ADJUSTMENT | | | | | = 0.00 |
| | 9-12 SMALL SCHOOL ADJUSTMENT | | | | | = 0.00 |
| | OPERATING ALLOCATION | | | | | 15,708,823.31 |
| | OPERATING ALLOCATION WITH EPS TRANSITION AT 90.00 % | | | | | 14,137,940.97 |
| 30 | ADJUSTED TOTAL OPERATING ALLOCATION | | | | | 14,137,940.97 |

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B. OTHER SUBSIDIZABLE COSTS

| | | | | | | |
|----|--|------------|---|---------|---|---------------|
| 31 | GIFTED & TALENTED EXPENDITURES FOR 2004-05 | 49,951.10 | X | 102.40% | = | 51,149.93 |
| 32 | SPECIAL EDUCATION - EPS ALLOCATION | | | | | 1,770,291.60 |
| 34 | VOCATIONAL EDUCATION EXPENDITURES FOR 2004-05 | 125,310.38 | X | 102.40% | = | 128,317.83 |
| 35 | TRANSPORTATION - EPS ALLOCATION | | | | | 1,023,619.89 |
| 36 | TRANSPORTATION (BUS PURCHASES) FOR 2005-06 | | | | | 71,436.03 |
| 39 | TOTAL OTHER SUBSIDIZABLE COSTS | | | | | 3,044,815.28 |
| 40 | TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39) | | | | | 17,182,756.25 |

C. DEBT SERVICE ALLOCATIONS

| 41 | DEBT SERVICE NAME OF PROJECT | PRINCIPAL | INTEREST | | |
|-----|---|--------------|------------|--|---------------|
| | 11/01/06 ADDN & RENV TO WILLIAMS J | 123,113.03 | 0.00 | | 123,113.03 |
| | 11/01/06 MESSALONSKEE HS ADDN | 415,750.00 | 0.00 | | 415,750.00 |
| | 05/01/07 MESSALONSKEE HS ADDN | 0.00 | 61,323.13 | | 61,323.13 |
| | 11/01/06 MESSALONSKEE MIDDLE SCH | 594,949.03 | 220,407.97 | | 815,357.00 |
| | 05/01/07 MESSALONSKEE MIDDLE SCH | 0.00 | 210,746.00 | | 210,746.00 |
| 42 | TOTAL PRINCIPAL & INTEREST | 1,133,812.06 | 492,477.10 | | 1,626,289.16 |
| 43 | APPROVED LEASES FOR 2005-06 | | | | 0.00 |
| 43A | APPROVED LEASE PURCHASES FOR 2005-06 | | | | 201,288.00 |
| 44 | INSURED VALUE FACTOR FOR 2004-05 | | | | 0.00 |
| 47 | TOTAL DEBT SERVICE ALLOCATION | | | | 1,827,577.16 |
| 48 | TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47) | | | | 19,010,333.41 |

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

| | AVG. CAL. YEAR PUPILS | 2005 STATE VALUATION X | MILL EXPECTATION = | LOCAL CONTRIBUTION | TOTAL ALLOCATION | LOCAL CONTRIBUTION | | | |
|----------|--------------------------|---------------------------|-----------------------|-----------------------|---------------------|-----------------------|--------------|---------|-------|
| BELGRADE | 556.5 | 22.80% | 393,150,000 | 7.60 | 2,987,940.00 | 4,334,356.02 | 2,987,940.00 | 42.53% | 7.60M |
| OAKLAND | 1,157.0 | 47.41% | 295,400,000 | 7.60 | 2,245,040.00 | 9,012,799.07 | 2,245,040.00 | 31.96% | 7.60M |
| SIDNEY | 727.0 | 29.79% | 235,750,000 | 7.60 | 1,791,700.00 | 5,663,178.32 | 1,791,700.00 | 25.51% | 7.60M |
| TOTAL | 2,440.5 | | 924,300,000 | | 7,024,680.00 | 19,010,333.41 | 7,024,680.00 | 100.00% | 7.60M |

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| E. TOTALS AND ADJUSTMENTS | TOTAL ALLOCATION | LOCAL CONTRIBUTION | STATE CONTRIBUTION |
|---|---------------------|-----------------------|-----------------------|
| 49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS | 19,010,333.41 | 7,024,680.00 | 11,985,653.41 |
| 50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS | 19,010,333.41 | 7,024,680.00 | 11,985,653.41 |
| 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 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 | | | 11,985,653.41 |
| 61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 36.95% STATE SHARE % = 63.05% | | | |
| 62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 36.95% STATE SHARE % = 63.05% | | | |
| 63 FYI: 100% E.P.S. TOTAL ALLOCATION | 20,581,215.75 | | |