

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 48

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	960.5	458.5	1,419.0 (66%)	745.5 (34%)	2,164.5

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	56.5 (17:1)	28.7 (16:1)	49.7 (15:1)	=	134.9 /	136.8 =	.99 X	5685,332 =	3714,796	1913,683
B. GUIDANCE	2.7 (350:1)	1.3 (350:1)	3.0 (250:1)	=	7.0 /	9.7 =	.72 X	387,464 =	184,123	94,851
C. LIBRARIANS	1.2 (800:1)	0.6 (800:1)	0.9 (800:1)	=	2.7 /	2.0 =	1.35 X	84,710 =	75,477	38,882
D. HEALTH	1.2 (800:1)	0.6 (800:1)	0.9 (800:1)	=	2.7 /	2.4 =	1.13 X	92,286 =	68,827	35,456
E. EDUCATION TECHS	9.6 (100:1)	4.6 (100:1)	3.0 (250:1)	=	17.2 /	25.8 =	.67 X	412,307 =	182,322	93,924
F. LIBRARY TECHS	1.9 (500:1)	0.9 (500:1)	1.5 (500:1)	=	4.3 /	10.7 =	.40 X	181,712 =	47,972	24,713
G. CLERICAL	4.8 (200:1)	2.3 (200:1)	3.7 (200:1)	=	10.8 /	13.5 =	.80 X	333,757 =	176,224	90,782
H. SCHOOL ADMIN.	3.1 (305:1)	1.5 (305:1)	2.4 (315:1)	=	7.0 /	9.7 =	.72 X	620,213 =	294,725	151,828

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	32	32	45,408	23,856
B. Supplies and Equipment	302	418	428,538	311,619
C. Professional Development	51	51	72,369	38,021
D. Instructional Leadership Support	20	20	28,380	14,910
E. Co- and Extra-Curricular Student	29	99	41,151	73,805
F. System Administration/Support	349	346	495,231	257,943
G. Operations & Maintenance	929	1,104	1318,251	823,032

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	768,212	395,746
B. Education & Library Technicians	36.00%	82,906	42,709
C. Clerical	29.00%	51,105	26,327
D. School Administrators	14.00%	41,262	21,256

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.94)	-344,001	-177,240
16 Adjustment for Title I Revenues	-293,386	-151,138

17 TOTALS	7479,890	4144,963
18 E.P.S. RATES	5,271	5,560

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A. OPERATING COST ALLOCATIONS

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19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2003	1,445.0	651.0	2,096.0		
	OCTOBER 2003	1,383.0	666.0	2,049.0		
	APRIL 2004	1,406.0	647.0	2,053.0		
	OCTOBER 2004	1,445.0	676.0	2,121.0		
	APRIL 2005	1,401.0	626.0	2,027.0		
	OCTOBER 2005	1,439.0	684.0	2,123.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	1,420.0 +	0.00	X	5,271.00	= 7,484,820.00
	9-12 PUPILS	655.0 +	3.33	X	5,560.00	= 3,660,314.80
	ADULT EDUC. COURSES AT .1	35.6		X	5,560.00	= 197,936.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,271.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	3.625		X	5,560.00	= 20,155.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .4989	708.4	X .15	X	5,271.00	= 560,096.46
	9-12 DISADVANTAGED @ .4989	326.8	X .15	X	5,560.00	= 272,551.20
	K-8 LIMITED ENGLISH PROF.	0.0	X .500	X	5,271.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .500	X	5,560.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,420.0		X	79.00	= 112,180.00
	9-12 STUDENT ASSESSMENT	655.0		X	79.00	= 51,745.00
	K-8 TECHNOLOGY RESOURCES	1,420.0		X	85.00	= 120,700.00
	9-12 TECHNOLOGY RESOURCES	655.0		X	258.00	= 168,990.00
	K-2 PUPILS	534.0	X .10	X	5,271.00	= 281,471.40
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					12,930,959.86
	OPERATING ALLOCATION WITH EPS TRANSITION AT 90.00 %					11,637,863.87
30	ADJUSTED TOTAL OPERATING ALLOCATION					11,637,863.87

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2004-05	40,453.78	X	102.40%	=	41,424.67
32	SPECIAL EDUCATION - EPS ALLOCATION					1,797,931.68
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2004-05	125,416.09	X	102.40%	=	128,426.08
35	TRANSPORTATION - EPS ALLOCATION					956,125.52
36	TRANSPORTATION (BUS PURCHASES) FOR 2005-06					84,249.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					3,008,156.95
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					14,646,020.82

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE NAME OF PROJECT	PRINCIPAL	INTEREST		
	11/01/06 ELEM ADDTN	126,000.00	12,629.69		138,629.69
	05/01/07 ELEM ADDTN	0.00	17,239.95		17,239.95
	11/01/06 TWO NEW MIDDLE SCHS	546,750.00	199,427.04		746,177.04
	05/01/07 TWO NEW MIDDLE SCHS	0.00	190,200.64		190,200.64
42	TOTAL PRINCIPAL & INTEREST	672,750.00	419,497.32		1,092,247.32
43	APPROVED LEASES FOR 2005-06				0.00
43A	APPROVED LEASE PURCHASES FOR 2005-06				23,040.00
44	INSURED VALUE FACTOR FOR 2004-05				0.00
47	TOTAL DEBT SERVICE ALLOCATION				1,115,287.32
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				15,761,308.14

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION	TOTAL	LOCAL	
	ALLOCATION	CONTRIBUTION	

	AVG. CAL.	YEAR PUPILS	2005 STATE	MILL	LOCAL	TOTAL				
			VALUATION X	EXPECTATION =	CONTRIBUTION	OR	ALLOCATION			
CORINNA	387.5	18.67%	78,150,000	7.60	593,940.00		2,942,636.23	593,940.00	13.76%	7.60M
HARTLAND	317.0	15.28%	97,900,000	7.60	744,040.00		2,408,327.88	744,040.00	17.24%	7.60M
NEWPORT	525.0	25.30%	166,500,000	7.60	1,265,400.00		3,987,610.96	1,265,400.00	29.32%	7.60M
PALMYRA	298.5	14.39%	81,700,000	7.60	620,920.00		2,268,052.24	620,920.00	14.39%	7.60M
PLYMOUTH	250.5	12.07%	48,500,000	7.60	368,600.00		1,902,389.89	368,600.00	8.54%	7.60M
ST. ALBANS	296.5	14.29%	95,200,000	7.60	723,520.00		2,252,290.93	723,520.00	16.75%	7.60M

TOTAL	2,075.0	567,950,000	4,316,420.00	15,761,308.13	4,316,420.00	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	15,761,308.14	4,316,420.00	11,444,888.14
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	15,761,308.14	4,316,420.00	11,444,888.14
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			17,564.00
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			11,462,452.14
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 27.39% STATE SHARE % = 72.61%			
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 27.27% STATE SHARE % = 72.73%			
63 FYI: 100% E.P.S. TOTAL ALLOCATION	17,054,404.13		