

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 76

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	19.0	14.0	33.0 (100%)	0.0 (0%)	33.0

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	1.1 (17:1)	0.9 (16:1)	0.0 (15:1)	=	2.0 /	3.6 =	.56 X	152,367 =	85,326	0
B. GUIDANCE	0.1 (350:1)	0.0 (350:1)	0.0 (250:1)	=	0.1 /	0.2 =	.50 X	5,941 =	2,971	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	0.2 (100:1)	0.1 (100:1)	0.0 (250:1)	=	0.3 /	0.2 =	1.50 X	2,753 =	4,130	0
F. LIBRARY TECHS	0.0 (500:1)	0.0 (500:1)	0.0 (500:1)	=	0.0 /	0.2 =	.00 X	3,587 =	0	0
G. CLERICAL	0.1 (200:1)	0.1 (200:1)	0.0 (200:1)	=	0.2 /	0.4 =	.50 X	9,648 =	4,824	0
H. SCHOOL ADMIN.	0.1 (305:1)	0.0 (305:1)	0.0 (315:1)	=	0.1 /	0.9 =	.11 X	55,206 =	6,073	0

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	32	32	1,056	0
B. Supplies and Equipment	302	418	9,966	0
C. Professional Development	51	51	1,683	0
D. Instructional Leadership Support	20	20	660	0
E. Co- and Extra-Curricular Student	29	99	957	0
F. System Administration/Support	349	346	11,517	0
G. Operations & Maintenance	929	1,104	30,657	0

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	16,776	0
B. Education & Library Technicians	36.00%	1,487	0
C. Clerical	29.00%	1,399	0
D. School Administrators	14.00%	850	0

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.95)	-6,244	0
16 Adjustment for Title I Revenues	0	0

17 TOTALS	174,087	0
18 E.P.S. RATES	5,275	5,855

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A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2003	30.0	27.0	57.0		
	OCTOBER 2003	26.0	20.0	46.0		
	APRIL 2004	27.0	20.0	47.0		
	OCTOBER 2004	34.0	18.0	52.0		
	APRIL 2005	33.0	17.0	50.0		
	OCTOBER 2005	33.0	17.0	50.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X	SAU EPS RATES	
	K-8 PUPILS	33.0 +	0.00	X	5,275.00	= 174,075.00
	9-12 PUPILS	17.0 +	0.00	X	5,855.00	= 99,535.00
	ADULT EDUC. COURSES AT .1	0.0		X	5,855.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,275.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	5,855.00	= 0.00
WEIGHTED COUNTS	PUPILS	WEIGHTS	X			
	K-8 DISADVANTAGED @ .3333	11.0	X .15	X	5,275.00	= 8,703.75
	9-12 DISADVANTAGED @ .3333	5.7	X .15	X	5,855.00	= 5,006.03
	K-8 LIMITED ENGLISH PROF.	0.0	X .500	X	5,275.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .500	X	5,855.00	= 0.00
TARGETED FUNDS	PUPILS	WEIGHTS	X			
	K-8 STUDENT ASSESSMENT	33.0		X	79.00	= 2,607.00
	9-12 STUDENT ASSESSMENT	17.0		X	79.00	= 1,343.00
	K-8 TECHNOLOGY RESOURCES	33.0		X	85.00	= 2,805.00
	9-12 TECHNOLOGY RESOURCES	17.0		X	258.00	= 4,386.00
	K-2 PUPILS	10.5	X .10	X	5,275.00	= 5,538.75
ISOLATED SMALL SCHOOL ADJUSTMENT						
	K-8 SMALL SCHOOL ADJUSTMENT					= 31,883.16
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
OPERATING ALLOCATION						335,882.69
OPERATING ALLOCATION WITH EPS TRANSITION AT 90.00 %						302,294.42
30	ADJUSTED TOTAL OPERATING ALLOCATION					302,294.42

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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					72,508.43
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2004-05	0.00	X	102.40%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					62,661.59
36	TRANSPORTATION (BUS PURCHASES) FOR 2005-06					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					135,170.02
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					437,464.44

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)				437,464.44

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL. YEAR PUPILS		2005 STATE VALUATION	MILL EXPECTATION	LOCAL CONTRIBUTION	OR	TOTAL ALLOCATION	LOCAL CONTRIBUTION		
SWANS ISLAND	50.0	100.00%	102,150,000	7.60	776,340.00		437,464.44	437,464.44	100.00%	4.28M
TOTAL	50.0		102,150,000		776,340.00		437,464.44	437,464.44	100.00%	4.28M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	437,464.44	437,464.44	0.00
49B ADJUSTMENT FOR 84% OF SPECIAL EDUCATION COSTS		60,907.08-	60,907.08
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	437,464.44	376,557.36	60,907.08
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			60,907.08
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 % = 86.08% STATE SHARE % = 13.92%			
63 FYI: 100% E.P.S. TOTAL ALLOCATION	471,052.71		

F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN	MSE ADJ. LINE 49D	TOTAL ALLOCATION	LOCAL CONTRIBUTION	PERCENT	MILLS
SWANS ISLAND		437,464.44	376,557.36	100.00%	3.69
TOTAL		437,464.44	376,557.36	100.00%	3.69