

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

DAYTON

2006-07

116 - 007

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	190.5	15.0	205.5 (100%)	0.0 (0%)	205.5

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	11.2 (17:1)	0.9 (16:1)	0.0 (15:1)	=	12.1 /	14.2 =	.85 X	594,203 =	505,073	0
B. GUIDANCE	0.5 (350:1)	0.0 (350:1)	0.0 (250:1)	=	0.5 /	1.4 =	.36 X	55,639 =	20,030	0
C. LIBRARIANS	0.2 (800:1)	0.0 (800:1)	0.0 (800:1)	=	0.2 /	0.0 =	.20 X	0 =	5,501	0
D. HEALTH	0.2 (800:1)	0.0 (800:1)	0.0 (800:1)	=	0.2 /	0.0 =	.20 X	0 =	6,996	0
E. EDUCATION TECHS	1.9 (100:1)	0.2 (100:1)	0.0 (250:1)	=	2.1 /	4.0 =	.53 X	68,402 =	36,253	0
F. LIBRARY TECHS	0.4 (500:1)	0.0 (500:1)	0.0 (500:1)	=	0.4 /	0.5 =	.80 X	8,759 =	7,007	0
G. CLERICAL	1.0 (200:1)	0.1 (200:1)	0.0 (200:1)	=	1.1 /	2.0 =	.55 X	47,586 =	26,172	0
H. SCHOOL ADMIN.	0.6 (305:1)	0.0 (305:1)	0.0 (315:1)	=	0.6 /	1.0 =	.60 X	64,747 =	38,848	0

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	32	32	6,576	0
B. Supplies and Equipment	302	418	62,061	0
C. Professional Development	51	51	10,481	0
D. Instructional Leadership Support	20	20	4,110	0
E. Co- and Extra-Curricular Student	29	99	5,960	0
F. System Administration/Support	349	346	71,720	0
G. Operations & Maintenance	929	1,104	190,910	0

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	102,144	0
B. Education & Library Technicians	36.00%	15,574	0
C. Clerical	29.00%	7,590	0
D. School Administrators	14.00%	5,439	0

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.09)	70,488	0
16 Adjustment for Title I Revenues	-8,374	0

17 TOTALS	1190,558	0
18 E.P.S. RATES	5,793	6,010

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A. OPERATING COST ALLOCATIONS

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19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2003	279.0	104.0	383.0		
	OCTOBER 2003	297.0	104.0	401.0		
	APRIL 2004	300.0	105.0	405.0		
	OCTOBER 2004	296.0	109.0	405.0		
	APRIL 2005	304.0	103.0	407.0		
	OCTOBER 2005	290.0	114.0	404.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	297.0 +	0.00	X	5,793.00	= 1,720,521.00
	9-12 PUPILS	108.5 +	0.00	X	6,010.00	= 652,085.00
	ADULT EDUC. COURSES AT .1	1.1		X	6,010.00	= 6,611.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,793.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	6,010.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .1135	33.7	X .15	X	5,793.00	= 29,283.62
	9-12 DISADVANTAGED @ .1135	12.3	X .15	X	6,010.00	= 11,088.45
	K-8 LIMITED ENGLISH PROF.	0.0	X .500	X	5,793.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .500	X	6,010.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	297.0		X	79.00	= 23,463.00
	9-12 STUDENT ASSESSMENT	108.5		X	79.00	= 8,571.50
	K-8 TECHNOLOGY RESOURCES	297.0		X	85.00	= 25,245.00
	9-12 TECHNOLOGY RESOURCES	108.5		X	258.00	= 27,993.00
	K-2 PUPILS	95.5	X .10	X	5,793.00	= 55,323.15
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					2,560,184.72
	OPERATING ALLOCATION WITH EPS TRANSITION AT 90.00 %					2,304,166.24
30	ADJUSTED TOTAL OPERATING ALLOCATION					2,304,166.24

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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					483,170.56
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2004-05	0.00	X	102.40%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					156,465.50
36	TRANSPORTATION (BUS PURCHASES) FOR 2005-06					12,700.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					652,336.06
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					2,956,502.30

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				80,148.77
44	INSURED VALUE FACTOR FOR 2004-05				54,412.00
47	TOTAL DEBT SERVICE ALLOCATION				134,560.77
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				3,091,063.07

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL. YEAR PUPILS	2005 STATE VALUATION	MILL EXPECTATION	LOCAL CONTRIBUTION	OR	TOTAL ALLOCATION	LOCAL CONTRIBUTION		
DAYTON	405.5	153,450,000	7.60	1,166,220.00		3,091,063.07	1,166,220.00	100.00%	7.60M
TOTAL	405.5	153,450,000		1,166,220.00		3,091,063.07	1,166,220.00	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	3,091,063.07	1,166,220.00	1,924,843.07
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	3,091,063.07	1,166,220.00	1,924,843.07
51 PLUS AUDIT ADJUSTMENTS			0.00
52 LESS AUDIT ADJUSTMENTS			19,286.60-
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			982.75-
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			1,904,573.72
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 37.73% STATE SHARE % = 62.27%			
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 38.38% STATE SHARE % = 61.62%			
63 FYI: 100% E.P.S. TOTAL ALLOCATION	3,347,081.55		