

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 4

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	346.0	197.0	543.0 ( 66%)	284.0 ( 34%)	827.0

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	20.4 (17:1)	12.3 (16:1)	18.9 (15:1)	=	51.6 /	54.6 =	.95 X	2311,928 =	1449,579	746,753
B. GUIDANCE	1.0 (350:1)	0.6 (350:1)	1.1 (250:1)	=	2.7 /	3.0 =	.90 X	118,263 =	70,248	36,189
C. LIBRARIANS	0.4 (800:1)	0.2 (800:1)	0.4 (800:1)	=	1.0 /	0.7 =	1.43 X	30,226 =	28,527	14,696
D. HEALTH	0.4 (800:1)	0.2 (800:1)	0.4 (800:1)	=	1.0 /	1.0 =	1.00 X	47,059 =	31,059	16,000
E. EDUCATION TECHS	3.5 (100:1)	2.0 (100:1)	1.1 (250:1)	=	6.6 /	11.9 =	.55 X	219,237 =	79,583	40,997
F. LIBRARY TECHS	0.7 (500:1)	0.4 (500:1)	0.6 (500:1)	=	1.7 /	3.4 =	.50 X	62,619 =	20,665	10,645
G. CLERICAL	1.7 (200:1)	1.0 (200:1)	1.4 (200:1)	=	4.1 /	7.0 =	.59 X	173,397 =	67,521	34,783
H. SCHOOL ADMIN.	1.1 (305:1)	0.6 (305:1)	0.9 (315:1)	=	2.6 /	3.4 =	.76 X	217,347 =	109,021	56,163

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	32	32	17,376	9,088
B. Supplies and Equipment	302	418	163,986	118,712
C. Professional Development	51	51	27,693	14,484
D. Instructional Leadership Support	20	20	10,860	5,680
E. Co- and Extra-Curricular Student	29	99	15,747	28,116
F. System Administration/Support	349	346	189,507	98,264
G. Operations & Maintenance	929	1,104	504,447	313,536

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	300,088	154,591
B. Education & Library Technicians	36.00%	36,089	18,591
C. Clerical	29.00%	19,581	10,087
D. School Administrators	14.00%	15,263	7,863

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.95)	-112,230	-57,822
16 Adjustment for Title I Revenues	-187,537	-96,610

17 TOTALS	2857,072	1580,805
18 E.P.S. RATES	5,262	5,566

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A. OPERATING COST ALLOCATIONS

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19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2003	582.0	278.0	860.0		
	OCTOBER 2003	572.0	272.0	844.0		
	APRIL 2004	572.0	264.0	836.0		
	OCTOBER 2004	558.0	289.0	847.0		
	APRIL 2005	546.0	261.0	807.0		
	OCTOBER 2005	520.0	278.0	798.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	533.0 +	25.33	X	5,262.00	= 2,937,932.46
	9-12 PUPILS	269.5 +	4.16	X	5,566.00	= 1,523,191.56
	ADULT EDUC. COURSES AT .1	4.6		X	5,566.00	= 25,603.60
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,262.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	3.625		X	5,566.00	= 20,176.75
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .5897	314.3	X .15	X	5,262.00	= 248,076.99
	9-12 DISADVANTAGED @ .5897	158.9	X .15	X	5,566.00	= 132,665.61
	K-8 LIMITED ENGLISH PROF.	0.0	X .500	X	5,262.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .500	X	5,566.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	533.0		X	79.00	= 42,107.00
	9-12 STUDENT ASSESSMENT	269.5		X	79.00	= 21,290.50
	K-8 TECHNOLOGY RESOURCES	533.0		X	85.00	= 45,305.00
	9-12 TECHNOLOGY RESOURCES	269.5		X	258.00	= 69,531.00
	K-2 PUPILS	177.5	X .10	X	5,262.00	= 93,400.50
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					5,159,280.97
	OPERATING ALLOCATION WITH EPS TRANSITION AT 90.00 %					4,643,352.87
30	ADJUSTED TOTAL OPERATING ALLOCATION					4,643,352.87

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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					505,744.43
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2004-05	93,209.28	X	102.40%	=	95,446.30
35	TRANSPORTATION - EPS ALLOCATION					271,798.76
36	TRANSPORTATION (BUS PURCHASES) FOR 2005-06					27,738.55
39	TOTAL OTHER SUBSIDIZABLE COSTS					900,728.04
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					5,544,080.91

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST		
		11/01/06 NEW MIDDLE SCHOOL	320,325.00	26,425.67		346,750.67
		05/01/07 NEW MIDDLE SCHOOL	0.00	58,659.52		58,659.52
42	TOTAL PRINCIPAL & INTEREST		320,325.00	85,085.19		405,410.19
43	APPROVED LEASES FOR 2005-06					0.00
43A	APPROVED LEASE PURCHASES FOR 2005-06					11,648.00
44	INSURED VALUE FACTOR FOR 2004-05					0.00
47	TOTAL DEBT SERVICE ALLOCATION					417,058.19
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)					5,961,139.10

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL. YEAR PUPILS	2005 STATE VALUATION	MILL EXPECTATION	LOCAL CONTRIBUTION	TOTAL ALLOCATION OR	LOCAL CONTRIBUTION			
ABBOT	89.0	11.09%	45,950,000	7.60	349,220.00	661,090.33	349,220.00	16.83%	7.60M
CAMBRIDGE	75.5	9.41%	20,400,000	7.60	155,040.00	560,943.19	155,040.00	7.47%	7.60M
GUILFORD	268.0	33.40%	106,950,000	7.60	812,820.00	1,991,020.46	812,820.00	39.18%	7.60M
PARKMAN	139.0	17.32%	33,500,000	7.60	254,600.00	1,032,469.29	254,600.00	12.27%	7.60M
SANGERVILLE	185.0	23.05%	53,500,000	7.60	406,600.00	1,374,042.56	406,600.00	19.60%	7.60M
WELLINGTON	46.0	5.73%	12,700,000	7.60	96,520.00	341,573.27	96,520.00	4.65%	7.60M
TOTAL	802.5		273,000,000		2,074,800.00	5,961,139.10	2,074,800.00	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	5,961,139.10	2,074,800.00	3,886,339.10
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	5,961,139.10	2,074,800.00	3,886,339.10
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			3,886,339.10
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 34.81% STATE SHARE % = 65.19%			
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 34.81% STATE SHARE % = 65.19%			
63 FYI: 100% E.P.S. TOTAL ALLOCATION	6,477,067.20		