

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 72

2005-06

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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 2004	544.5	391.0	935.5 (100%)	0.0 (0%)	935.5

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	32.0 (17:1)	24.4 (16:1)	0.0 (15:1)	=	56.4 /	62.2 =	.91 X	2668,167 =	2428,032	0
B. GUIDANCE	1.6 (350:1)	1.1 (350:1)	0.0 (250:1)	=	2.7 /	4.7 =	.57 X	199,663 =	113,808	0
C. LIBRARIANS	0.7 (800:1)	0.5 (800:1)	0.0 (800:1)	=	1.2 /	2.0 =	.60 X	74,780 =	44,868	0
D. HEALTH	0.7 (800:1)	0.5 (800:1)	0.0 (800:1)	=	1.2 /	1.0 =	1.20 X	41,473 =	49,768	0
E. EDUCATION TECHS	5.4 (100:1)	3.9 (100:1)	0.0 (250:1)	=	9.3 /	20.5 =	.45 X	331,307 =	149,088	0
F. LIBRARY TECHS	1.1 (500:1)	0.8 (500:1)	0.0 (500:1)	=	1.9 /	1.0 =	1.90 X	17,392 =	33,045	0
G. CLERICAL	2.7 (200:1)	2.0 (200:1)	0.0 (200:1)	=	4.7 /	6.0 =	.78 X	150,210 =	117,164	0
H. SCHOOL ADMIN.	1.8 (305:1)	1.3 (305:1)	0.0 (315:1)	=	3.1 /	4.7 =	.66 X	289,295 =	190,935	0

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	31	31	29,001	0
B. Supplies and Equipment	295	408	275,973	0
C. Professional Development	50	50	46,775	0
D. Instructional Leadership Support	20	20	18,710	0
E. Co- and Extra-Curricular Student	28	97	26,194	0
F. System Administration/Support	341	338	319,006	0
G. Operations & Maintenance	907	1,078	848,499	0

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	500,930	0
B. Education & Library Technicians	36.00%	65,568	0
C. Clerical	29.00%	33,978	0
D. School Administrators	14.00%	26,731	0

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.94)	-226,974	0
16 Adjustment for Title I Revenues	-226,854	0

17 TOTALS	4864,243	0
18 E.P.S. RATES	5,200	5,796

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A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2002	931.0	481.0	1,412.0		
	OCTOBER 2002	895.0	527.0	1,422.0		
	APRIL 2003	891.0	509.0	1,400.0		
	OCTOBER 2003	882.0	517.0	1,399.0		
	APRIL 2004	884.0	503.0	1,387.0		
	OCTOBER 2004	889.0	537.0	1,426.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	886.5 +	8.83	X	5,200.00	= 4,655,716.00
	9-12 PUPILS	520.0 +	0.00	X	5,796.00	= 3,013,920.00
	ADULT EDUC. COURSES AT .1	0.0		X	5,796.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,200.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	1.250		X	5,796.00	= 7,245.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .3572	316.7	X .15	X	5,200.00	= 247,026.00
	9-12 DISADVANTAGED @ .3572	185.7	X .15	X	5,796.00	= 161,447.58
	K-8 LIMITED ENGLISH PROF.	5.0	X .500	X	5,200.00	= 13,000.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .500	X	5,796.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	886.5		X	100.00	= 88,650.00
	9-12 STUDENT ASSESSMENT	520.0		X	100.00	= 52,000.00
	K-8 TECHNOLOGY RESOURCES	886.5		X	83.00	= 73,579.50
	9-12 TECHNOLOGY RESOURCES	520.0		X	252.00	= 131,040.00
	K-2 PUPILS	230.0	X .10	X	5,200.00	= 119,600.00
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					8,563,224.08
	OPERATING ALLOCATION WITH EPS TRANSITION AT 84.00 %					7,193,108.22
30	ADJUSTED TOTAL OPERATING ALLOCATION					7,193,108.22

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2003-04	44,824.00	X	101.80%	=	45,630.83
32	SPECIAL EDUCATION - EPS ALLOCATION					2,001,588.03
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2003-04	0.00	X	101.80%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					816,171.05
36	TRANSPORTATION (BUS PURCHASES) FOR 2004-05					107,000.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					2,970,389.91
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					10,163,498.13

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE NAME OF PROJECT	PRINCIPAL		INTEREST	
	11/01/05 NEW MIDDLE SCHOOL IN FRYE	195,500.00		24,302.48	219,802.48
	05/01/06 NEW MIDDLE SCHOOL IN FRYE	0.00		16,925.41	16,925.41
	11/01/05 ELEM SCHOOL AND SUNCOOK A	200,000.00		30,417.69	230,417.69
	05/01/06 ELEM SCHOOL AND SUNCOOK A	0.00		22,950.00	22,950.00
42	TOTAL PRINCIPAL & INTEREST	395,500.00		94,595.58	490,095.58
43	APPROVED LEASES FOR 2004-05				10,752.00
43A	APPROVED LEASE PURCHASES FOR 2004-05				8,880.00
44	INSURED VALUE FACTOR FOR 2003-04				375,343.53
47	TOTAL DEBT SERVICE ALLOCATION				885,071.11
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				11,048,569.24

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

	AVG. CAL.	YEAR PUPILS	2004 STATE	MILL	LOCAL	TOTAL				
			VALUATION X	EXPECTATION =	CONTRIBUTION	OR	ALLOCATION			
BROWNFIELD	248.5	17.67%	89,400,000	8.26	738,444.00		1,952,282.18	738,444.00	12.04%	8.26M
DENMARK	196.0	13.94%	160,150,000	8.26	1,322,839.00		1,540,170.55	1,322,839.00	21.57%	8.26M
FRYEBURG	620.5	44.12%	215,800,000	8.26	1,782,508.00		4,874,628.75	1,782,508.00	29.07%	8.26M
LOVELL	192.0	13.65%	299,550,000	8.26	2,474,283.00		1,508,129.70	1,508,129.70	24.59%	5.03M
STONEHAM	29.5	2.10%	39,650,000	8.26	327,509.00		232,019.95	232,019.95	3.78%	5.85M
STOW	66.5	4.73%	24,550,000	8.26	202,783.00		522,597.33	202,783.00	3.31%	8.26M

SWEDEN	53.5	3.79%	41,850,000	8.26	345,681.00	418,740.77	345,681.00	5.64%	8.26M
TOTAL	1,406.5		870,950,000		7,194,047.00	11,048,569.23	6,132,404.65	100.00%	7.04M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION

49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	11,048,569.24	6,132,404.65	4,916,164.59
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	11,048,569.24	6,132,404.65	4,916,164.59
51 PLUS AUDIT ADJUSTMENTS			10,508.34
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
58A TRANSITION ADJUSTMENT			180,438.26
58B TRANSITION ADJUSTMENT (ENROLLMENT LESS 1,000)			0.00
58C TRANSITION ADJUSTMENT (ENROLLMENT 1,000 OR MORE)			127,415.07
58D TRANSITION ADJUSTMENT (SMALL ADMINISTRATIVE UNIT)			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			5,234,526.26
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 55.50%		STATE SHARE % = 44.50%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 52.62%		STATE SHARE % = 47.38%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	12,418,685.10		