

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

YORK 2006-07 492 - 289

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	902.5	505.0	1,407.5 (67%)	688.5 (33%)	2,096.0

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	53.1 (17:1)	31.6 (16:1)	45.9 (15:1)	=	130.6 /	134.3 =	.97 X	5898,353 =	3833,339	1888,063
B. GUIDANCE	2.6 (350:1)	1.4 (350:1)	2.8 (250:1)	=	6.8 /	6.8 =	1.00 X	334,025 =	223,797	110,228
C. LIBRARIANS	1.1 (800:1)	0.6 (800:1)	0.9 (800:1)	=	2.6 /	2.0 =	1.30 X	91,035 =	79,292	39,054
D. HEALTH	1.1 (800:1)	0.6 (800:1)	0.9 (800:1)	=	2.6 /	3.6 =	.72 X	162,250 =	78,269	38,551
E. EDUCATION TECHS	9.0 (100:1)	5.1 (100:1)	2.8 (250:1)	=	16.9 /	18.4 =	.92 X	311,177 =	191,810	94,473
F. LIBRARY TECHS	1.8 (500:1)	1.0 (500:1)	1.4 (500:1)	=	4.2 /	7.0 =	.60 X	140,559 =	56,504	27,831
G. CLERICAL	4.5 (200:1)	2.5 (200:1)	3.4 (200:1)	=	10.4 /	13.6 =	.76 X	355,794 =	181,170	89,233
H. SCHOOL ADMIN.	3.0 (305:1)	1.7 (305:1)	2.2 (315:1)	=	6.9 /	6.0 =	1.15 X	431,421 =	332,410	163,724

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	32	32	45,040	22,032
B. Supplies and Equipment	302	418	425,065	287,793
C. Professional Development	51	51	71,783	35,114
D. Instructional Leadership Support	20	20	28,150	13,770
E. Co- and Extra-Curricular Student	29	99	40,818	68,162
F. System Administration/Support	349	346	491,218	238,221
G. Operations & Maintenance	929	1,104	1307,568	760,104

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	800,792	394,420
B. Education & Library Technicians	36.00%	89,393	44,029
C. Clerical	29.00%	52,539	25,878
D. School Administrators	14.00%	46,537	22,921

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.06)	360,653	177,626
16 Adjustment for Title I Revenues	-49,314	-24,289

17 TOTALS	8686,833	4516,938
18 E.P.S. RATES	6,172	6,561

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A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2003	1,470.0	662.0	2,132.0		
	OCTOBER 2003	1,472.0	700.0	2,172.0		
	APRIL 2004	1,475.0	691.0	2,166.0		
	OCTOBER 2004	1,408.0	708.0	2,116.0		
	APRIL 2005	1,415.0	707.0	2,122.0		
	OCTOBER 2005	1,405.0	680.0	2,085.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X	SAU EPS RATES	
	K-8 PUPILS	1,410.0 +	30.83	X	6,172.00	= 8,892,802.76
	9-12 PUPILS	693.5 +	0.00	X	6,561.00	= 4,550,053.50
	ADULT EDUC. COURSES AT .1	2.8		X	6,561.00	= 18,370.80
	K-8 EQUIV. INSTR. PUPILS	0.000		X	6,172.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	4.500		X	6,561.00	= 29,524.50
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .1050	148.1	X .15	X	6,172.00	= 137,110.98
	9-12 DISADVANTAGED @ .1050	72.8	X .15	X	6,561.00	= 71,646.12
	K-8 LIMITED ENGLISH PROF.	8.0	X .500	X	6,172.00	= 24,688.00
	9-12 LIMITED ENGLISH PROF.	3.0	X .500	X	6,561.00	= 9,841.50
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,410.0		X	79.00	= 111,390.00
	9-12 STUDENT ASSESSMENT	693.5		X	79.00	= 54,786.50
	K-8 TECHNOLOGY RESOURCES	1,410.0		X	85.00	= 119,850.00
	9-12 TECHNOLOGY RESOURCES	693.5		X	258.00	= 178,923.00
	K-2 PUPILS	424.5	X .10	X	6,172.00	= 262,001.40
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					14,460,989.06
	OPERATING ALLOCATION WITH EPS TRANSITION AT 90.00 %					13,014,890.15
30	ADJUSTED TOTAL OPERATING ALLOCATION					13,014,890.15

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2004-05	41,723.00	X	102.40%	=	42,724.35
32	SPECIAL EDUCATION - EPS ALLOCATION					2,393,147.00
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2004-05	81,660.00	X	102.40%	=	83,619.84
35	TRANSPORTATION - EPS ALLOCATION					641,852.77
36	TRANSPORTATION (BUS PURCHASES) FOR 2005-06					12,030.56
39	TOTAL OTHER SUBSIDIZABLE COSTS					3,173,374.52
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					16,188,264.67

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE NAME OF PROJECT	PRINCIPAL	INTEREST	
	09/01/06 NEW ELEM SCHOOL	0.00	40,670.00	40,670.00
	03/01/07 NEW ELEM SCHOOL	245,000.00	40,670.00	285,670.00
42	TOTAL PRINCIPAL & INTEREST	245,000.00	81,340.00	326,340.00
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			326,340.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)			16,514,604.67

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL. YEAR PUPILS	2005 STATE VALUATION	MILL EXPECTATION	LOCAL CONTRIBUTION	TOTAL ALLOCATION OR	LOCAL CONTRIBUTION			
YORK	2,103.5	100.00%	3,004,550,000	7.60	22,834,580.00	16,514,604.67	16,514,604.67	100.00%	5.50M
TOTAL	2,103.5		3,004,550,000		22,834,580.00	16,514,604.67	16,514,604.67	100.00%	5.50M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION

49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	16,514,604.67	16,514,604.67	0.00
49B ADJUSTMENT FOR 84% OF SPECIAL EDUCATION COSTS		2,010,243.48-	2,010,243.48
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	16,514,604.67	14,504,361.19	2,010,243.48
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			2,010,243.48
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 % = 87.83% STATE SHARE % = 12.17%			
63 FYI: 100% E.P.S. TOTAL ALLOCATION	17,960,703.58		

F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN	MSE ADJ. LINE 49D	TOTAL ALLOCATION	LOCAL CONTRIBUTION	PERCENT	MILLS

YORK		16,514,604.67	14,504,361.19	100.00%	4.83
TOTAL		16,514,604.67	14,504,361.19	100.00%	4.83