

NH Department of Education
Office of School Finance

FY2019 Cooperative District Apportionment
271-3876

October 26, 2018

Contoocook Valley

Amount to Apportion (MS-24)		43,437,737
State Education Tax	4,281,725	
Equitable Education Grants	<u>7,373,770</u>	
	11,655,495	
To be raised from local taxes		31,782,242

Apportionment of Local Taxes:

	Apportioned	Less State Aid	Local Tax Assessment
Antrim	5,909,456	2,513,689	3,395,767
Bennington	3,097,209	1,334,634	1,762,575
Dublin	3,966,233	613,894	3,352,339
Francestown	3,715,298	876,738	2,838,560
Greenfield	3,587,386	1,168,239	2,419,147
Hancock	4,396,311	786,659	3,609,652
Peterborough	14,860,099	3,486,126	11,373,973
Sharon	940,692	225,184	715,508
Temple	<u>2,965,053</u>	<u>650,332</u>	<u>2,314,721</u>
	43,437,737	11,655,495	31,782,242

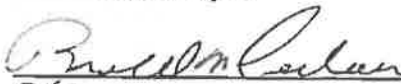
Prepared by:


Financial Analyst

10/26/18


Date

Reviewed by:


Business Analyst

10-26-18

Date


Director, Division of Program Support
NH Department of Education

10-26-18

Date


Director, Division of Municipal Services
NH Department of Revenue Administration

10/26/18
Date

FY2019 Cooperative Apportionment

Contoocook Valley				Current Expenses 50% on most recent ADM - most recent 50% on Eq. Val			
2018-2019				Change to formula effective - 7-1-2010. ADM is the finalized			
Budget (MS22 & 24)		48,712,397	✓				
Less Local Rev & Cr (MS24)		5,274,660	✓				
Total to Apportion (MS24)		43,437,737	✓				
Town Specific MS24 Rev		191,392	✓				
Curr. Expenses to Apportion		43,629,129					
State Aid				Town Specific Revenues			
	EE	EE	EE	FY2018	Adeq. Aid	Kenol/	Town Specific
	Retained Tax	Grant	Total	Adjustment or	per SB539FN	Kindergarten	or
			State Aid	Aid	Aid	Impact Fees	Town
							Totals
Antrim	479,990	2,033,699	2,513,689	2,787	29,172	-	31,959
Bennington	242,362	1,092,272	1,334,634	2,648	21,938	-	24,586
Dublin	446,119	167,775	613,894	697	4,673	-	5,370
Francesstown	391,086	485,652	876,738	1,394	13,293	-	14,687
Greenfield	335,168	833,071	1,168,239	6,271	15,781	-	22,052
Hancock	510,184	276,475	786,659	-	12,587	-	12,587
Peterborough	1,461,843	2,024,283	3,486,126	3,474	60,185	-	63,659
Sharon	108,640	116,544	225,184	1,495	3,300	-	4,795
Temple	306,333	343,999	650,332	697	11,000	-	11,697
Total	4,281,725	7,373,770	11,655,495	19,463	171,929	-	191,392
Published							
ADM - 16-17							
As Reported							
	3/20/2018	ADM %	2017	Combined %			
			Equal Val	for Current Exp			
				Equal Val %			
Antrim	329.13	0.15375	254,661,843	0.118610	0.1361800		
Bennington	201.57	0.09416	105,089,881	0.048946	0.0715530		
Dublin	148.32	0.06928	242,147,350	0.112782	0.0910310		
Francesstown	171.47	0.08010	195,136,161	0.090886	0.0854930		
Greenfield	195.50	0.09132	159,182,700	0.074140	0.0827300		
Hancock	156.63	0.07317	276,835,135	0.128938	0.1010540		
Peterborough	756.49	0.35338	710,112,297	0.330739	0.3420595		
Sharon	41.83	0.01954	51,104,854	0.023802	0.0216710		
Temple	139.79	0.06530	152,778,135	0.071157	0.0682285		
Total	2,140.73	1.00000	2,147,048,356	1.0000000	1.0000000		

FY2019 Cooperative Apportionment

	Current Expenditures Rate	Less MS24 Town Specific	Total Apportioned	Less Final State Aid	Local Tax Assessment
Antrim	0.1361800	5,941,415	5,909,456	2,513,689	3,395,767
Bennington	0.0715530	3,121,795	3,097,209	1,334,634	1,762,575
Dublin	0.0910310	3,971,603	3,966,233	613,894	3,352,339
Francestown	0.0854930	3,729,985	3,715,298	876,738	2,838,560
Greenfield	0.0827300	3,609,438	3,587,386	1,168,239	2,419,147
Hancock	0.1010540	4,408,898	4,396,311	786,659	3,609,652
Peterborough	0.3420595	14,923,758	14,860,099	3,486,126	11,373,973
Sharon	0.0216710	945,487	940,692	225,184	715,508
Temple	0.0682285	2,976,750	2,965,053	650,332	2,314,721
Total	1.0000000	43,629,129	43,437,737	11,655,495	31,782,242
Prepared by	10/26/2018 mw				
Reviewed by	10/26/18 <i>EW</i>			Final State Aid & Local Assessment	43,437,737
				Should match Total to Apportion MS24	

**NH Department of Education
Office of School Finance**

**FY2019 Cooperative District Apportionment
271-3876**

October 7, 2018

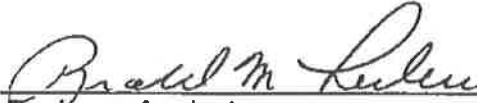
Exeter Regional

Amount to Apportion (MS-24)	50,057,737
Less:	
State Education Tax	6,007,187
Equitable Education Grants	6,058,080
	<u>12,065,267</u>
To be raised from local taxes	37,992,470

Apportionment of Local Taxes:

	Apportioned	Less State Aid	Local Tax Assessment
Brentwood	8,323,739	1,967,487	6,356,252
East Kingston	4,055,513	1,015,914	3,039,599
Exeter	19,756,432	4,848,336	14,908,096
Kensington	3,552,506	878,084	2,674,422
Newfields	2,503,604	559,828	1,943,776
Stratham	11,865,943	2,795,618	9,070,325
	<u>50,057,737</u>	<u>12,065,267</u>	<u>37,992,470</u>

Prepared by:


Business Analyst

10-7-18
Date

Reviewed by:


Financial Analyst

10/8/18
Date

Director, Division of Program Support
NH Department of Education



10/8/18
Date

Director, Division of Municipal Services
NH Department of Revenue Administration



10/8/18
Date

FY2019 Cooperative Apportionment

Exeter Regional	2018-2019	50% ADM-R and 50% Fall Enrollment	Town Specific Revenues			
Budget (MS-22 & 24)	59,179,179		Adequacy	Aid	Town	Totals
Less Local Rev & Cr (MS-24)	9,121,442		Adjustment	Impact Fees		
Total to Apportion (MS-24)	50,057,737					
Add Back Town Specific MS-2	75,000					
Curr. Expenses to Apportion	50,132,737					
State Aid	EE	EE	Total			
Brentwood	Retained Tax	Grant	State Aid			
East Kingstons	779,939	1,187,548	1,967,487			
Exeter	443,859	572,055	1,015,914			
Kensington	2,325,548	2,522,788	4,848,336			
Newfields	487,663	390,421	878,084			
Stratham	312,450	247,378	559,828			
Total	1,657,728	1,137,890	2,795,618			
	6,007,187	6,058,080	12,065,267			
ADM - 16-17		Enrollment 17-18				
As Reported		Oct 1-2017				
3/20/2018	ADM %	Fall Enroll	Enroll %	Combined %		
Brentwood	502.62	0.164098	0.167970	0.1660340		
East Kingstons	242.48	0.079166	0.082625	0.0808955		
Exeter	1,218.29	0.397753	0.393404	0.3955785		
Kensington	219.55	0.071680	0.070044	0.0708620		
Newfields	161.16	0.052616	0.047263	0.0499395		
Stratham	718.83	0.234687	0.238694	0.2366905		
Total	3,062.93	1.000000	1.000000	1.0000000		
	50/50 Combined %	Less MS-24	Total	Less Final	Local Tax	
Rate		Town Specific	Apportioned	State Aid	Assessment	
Brentwood	0.1660340	8,323,739	8,323,739	1,967,487	6,356,252	
East Kingstons	0.0808955	4,055,513	4,055,513	1,015,914	3,039,599	
Exeter	0.3955785	19,831,432	19,756,432	4,848,336	14,908,096	
Kensington	0.0708620	3,552,506	3,552,506	878,084	2,674,422	
Newfields	0.0499395	2,503,604	2,503,604	559,828	1,943,776	
Stratham	0.2366905	11,865,943	11,865,943	2,795,618	9,070,325	
Total	1.0000000	50,132,737	50,057,737	12,065,267	37,992,470	
Prepared by	10/7/18			Final State Aid & Local Assessment		50,057,737
Reviewed by	10/8/18			Should match Total to Apportion from MS-24		

NH Department of Education
Office of School Finance

FY2019 Cooperative District Apportionment
271-3876

October 26, 2018

Fall Mountain


Amount to Apportion (MS-24)	27,388,869
Less:	
State Education Tax	2,116,390
Equitable Education Grants	<u>7,920,849</u>
	10,037,239
To be raised from local taxes	17,351,630

Apportionment of Local Taxes:

	Apportioned	Less State Aid	Local Tax Assessment
Acworth	1,970,755	670,734	1,300,021
Alstead	4,095,669	1,636,905	2,458,764
Charlestown	11,893,941	5,192,683	6,701,258
Langdon	1,436,719	446,286	990,433
Walpole	<u>7,991,785</u>	<u>2,090,631</u>	<u>5,901,154</u>
	27,388,869	10,037,239	17,351,630

Prepared by:  10-26-18
Business Analyst Date

Reviewed by:  10/26/18
Financial Analyst Date

 10-26-18
Director, Division of Program Support Date
NH Department of Education

 10/26/18
Director, Division of Municipal Services Date
NH Department of Revenue Administration

FY2019 Cooperative Apportionment

Fall Mountain		per SAU Alternative apportionment calculations		
2018-2019				
Budget (MS22 & 24)	✓ 31,260,529			
Less Local Rev & Cr (MS24)	✓ 3,871,660			
Total to Apportion (MS24)	27,388,869			
State Aid		from Fall Mtn Revised 10-25-18 pages 2 & 3 District Assessment After Grant - State Tax & Keno Aid reductions		
	Retained Tax	Grant	Total State Aid	
Acworth	✓ 220,534	✓ 450,200	670,734	1,300,021 ✓
Alstead	✓ 348,066	✓ 1,288,839	1,636,905	2,458,764 ✓
Charlestown	✓ 575,835	✓ 4,616,848	5,192,683	6,701,258 ✓
Langdon	✓ 121,781	✓ 324,505	446,286	990,433 ✓
Walpole	✓ 850,174	✓ 1,240,457	2,090,631	5,901,154 ✓
Total	2,116,390	7,920,849	10,037,239	17,351,630
	Grant + Tax Dist Asses to Apportioned	Grant	Retained Tax	Local Tax Apportionment Amount
Acworth	1,970,755	450,200	220,534	1,300,021
Alstead	4,095,669	1,288,839	348,066	2,458,764
Charlestown	11,893,941	4,616,848	575,835	6,701,258
Langdon	1,436,719	324,505	121,781	990,433
Walpole	7,991,785	1,240,457	850,174	5,901,154
Total	27,388,869	7,920,849	2,116,390	17,351,630
Prepared by	10/26/2018 rml	Final State Aid & Local Assessment		
Reviewed by	10/30/18 rml	Should match Total to Apportion MS24		
				27,388,869

NH Department of Education
Office of School Finance

FY2019 Cooperative District Apportionment
271-3876

October 10, 2018

Gorham Randolph Shelburne

Amount to Apportion (MS-24) 7,380,151

Less:

State Education Tax 719,003
Equitable Education Grants 1,893,559
2,612,562

To be raised from local taxes 4,767,589

Apportionment of Local Taxes:

(A)
Apportioned Less State Aid
Gorham 6,493,815 2,263,266
Randolph 335,218 143,597
Shelburne 551,118 205,699
7,380,151 2,612,562

(B)
Chapter 89, Laws of 2005
Local Tax Buy-In Total
Assessment Year 13 of 20 Assessment
Gorham 4,230,549 0 4,230,549
Randolph 191,621 11,877 203,498
Shelburne 345,419 18,784 364,203
4,767,589 30,661 4,798,250

TAX RATE ADD A & B (7,380,151) + (30,661) = 7,410,812

Prepared by:

Financial Analyst

10/10/18

Date

Reviewed by:

Business Analyst

10-11-18

Date

Director, Division of Program Support
NH Department of Education

10-11-18

Date

Director, Division of Municipal Services
NH Department of Revenue Administration

10/11/18

Date

USE
FOR
TAX
RATE

(A)
Gorham 6,493,815 +
Randolph 335,218 +
Shelburne 551,118 +
7,380,151 +
(B)
0
11,877
18,784
30,661
= 6,493,815
= 347,095
= 569,902
7,410,812

Page 1 of 1

NH Department of Education
Office of School Finance

FY2019 Cooperative District Apportionment
271-3876

October 24, 2018

Governor Wentworth Regional

Amount to Apportion (MS-24)	✓45,657,419
Less:	
State Education Tax	9,595,601
Equitable Education Grants	✓3,699,692
	<u>13,295,293</u>
To be raised from local taxes	32,362,126

Apportionment of Local Taxes:

	Apportioned	Less State Aid	Local Tax Assessment
Brookfield	1,511,105	388,094	1,123,011
Effingham	3,053,729	1,173,199	1,880,530
New Durham	6,764,364	1,558,624	5,205,740
Ossipee	10,748,715	3,530,620	7,218,095
Tuftsboro	6,762,351	2,182,014	4,580,337
<u>Wolfeboro</u>	<u>16,817,155</u>	<u>4,462,742</u>	<u>12,354,413</u>
	45,657,419	13,295,293	✓32,362,126

Prepared by:

James M. Leduc
Business Analyst

10-24-18
Date

Reviewed by:

Ann W.
Financial Analyst

10/25/18
Date

William Davis
Director, Division of Program Support
NH Department of Education

10-25-18
Date

De Kyr
Director, Division of Municipal Services
NH Department of Revenue Administration

10/25/18
Date

FY2019 Cooperative Apportionment

Governor Wentworth Regional				Current Expenses 75% on ADM - 25% on Eq. Val			
2018-2019							
Budget (MS22 & 24)	52,922,307						
Less Local Rev & Cr (MS24)	7,264,888						
Total to Apportion (MS24)	45,657,419						
Less Town Specific MS24 Rev	189,023						
Curr. Expenses to Apportion	45,846,442						
State Aid	EE	EE	EE	Total	Town Specific Revenues		
	Retained Tax	Grant		State Aid	Keno Kindergarten	Adequacy Aid	FY2018 National Forest Reserve or Town Impact Fees
Brookfield	209,474	178,620		388,094	7,194	697	-
Effingham	330,908	842,291		1,173,199	15,362	1,394	-
New Durham	957,001	601,623		1,558,624	25,584	6,271	-
Ossipee	1,453,462	2,077,158		3,530,620	35,794	1,394	-
Tuftsboro	2,182,014	-		2,182,014	14,957	-	-
Wolfeboro	4,462,742	-		4,462,742	45,150	-	35,226
Total	9,595,601	3,699,692		13,295,293	144,041	9,756	35,226
ADM - 16-17							189,023
As Reported	3/20/2018	ADM %	2016	Equal Val	Equal Val %	Combined %	
Brookfield	81.38	0.036850		97,719,780	0.021979	0.03313225	
Effingham	171.50	0.077658		155,247,378	0.034919	0.06697325	
New Durham	362.89	0.164322		444,546,919	0.099989	0.14823875	
Ossipee	580.10	0.262678		680,289,380	0.153012	0.23526150	
Tuftsboro	267.83	0.121277		1,011,343,921	0.227474	0.14782625	
Wolfeboro	744.71	0.337215		1,056,827,170	0.462627	0.36856800	
Total	2,208.41	1.000000		4,445,974,548	1.000000	1.00000000	
Current Expenditures	Rate	Less MS22 Town Specific	Total Apportioned	Less Final State Aid	Local Tax Assessment		
Brookfield	0.03313225	1,518,996	1,511,105	388,094	1,123,011		
Effingham	0.06697325	3,070,485	3,053,729	1,173,199	1,880,530		
New Durham	0.14823875	6,796,219	6,764,364	1,558,624	5,205,740		
Ossipee	0.23526150	10,785,903	10,748,715	3,530,620	7,218,095		
Tuftsboro	0.14782625	6,777,308	6,762,351	2,182,014	4,580,337		
Wolfeboro	0.36856800	16,897,531	16,817,155	4,462,742	12,354,413		
Total	1.00000000	45,846,442	45,657,419	13,295,293	32,362,126		
Prepared by	10/24/2018	mlr		Final State Aid & Local Assessment			
Reviewed by	10/25/19	mlr		Should match Total to Apportion MS24			
				45,657,419			

NH Department of Education
Office of School Finance

FY2019 Cooperative District Apportionment

271-3876

November 2, 2018

Hillsboro-Deering Cooperative

Amount to Apportion (MS-24)	18,849,316
Less:	
State Education Tax	1,433,739
Equitable Education Grants	5,814,925
	<u>7,248,664</u>
To be raised from local taxes	11,600,652

Apportionment of Local Taxes:

	Apportioned	Less State Aid	Local Tax Assessment
Deering	4,353,130	1,202,024	3,151,106
<u>Hillsborough</u>	<u>14,496,186</u>	<u>6,046,640</u>	<u>8,449,546</u>
	18,849,316	7,248,664	11,600,652

Prepared by:



Financial Analyst

11/2/18
Date


Reviewed by:


Business Analyst

11/2/18
Date



Director, Division of Program Support
NH Department of Education

11/2/18
Date


Director, Division of Municipal Services
NH Department of Revenue Administration

11/2/18
Date

FY2019 Cooperative Apportionment

Hillsboro-Deering Cooperative 2018-2019				Current Expenses 50% on ADM - 50% on Eq. Val		
Budget (MS22 & 24)	24,391,318	✓				
Less Local Rev & Cr (MS24)	5,542,002					
Total to Apportion (MS24)	18,849,316					
Less Town Specific MS24 Rev	86,314	✓				
Curr. Expenses to Apportion	18,935,630					
State Aid				Town Specific Revenues FY2018		
	Retained Tax	Grant	Total State Aid	Adeq. Aid Adjustment or per SB539FN	Keno Kindergarten	Totals
Deering	404,633	797,391	1,202,024	6,123	15,625	21,748
Hillsborough	1,029,106	5,017,534	6,046,640	11,110	53,456	64,566
Total	1,433,739	5,814,925	7,248,664	17,233	69,081	86,314
ADM - 16-17						
	As Reported 3/20/2018	ADM %	2016 Equal Val	Equal Val %	Combined % for Current Exp	
Deering	197.01	0.180320	193,965,450	0.281759	0.2310395	
Hillsborough	895.55	0.819680	494,444,712	0.718241	0.7689605	
Total	1,092.56	1.000000	688,410,162	1.000000	1.0000000	
	Current Expenditures Rate	Less MS22 Town Specific	Total Apportioned	Less Final State Aid	Local Tax Assessment	
Deering	0.2310395	4,374,878	21,748	4,353,130	1,202,024	3,151,106
Hillsborough	0.7689605	14,560,752	64,566	14,496,186	6,046,640	8,449,546
Total	1.0000000	18,935,630	86,314	18,849,316	7,248,664	11,600,652
Prepared by 11/2/18 mw						
Reviewed by 11/2/15 						
Final State Aid & Local Assessment						
Should match Total to Apportion MS24						
18,849,316						

NH Department of Education
Office of School Finance

FY2019 Cooperative District Apportionment
271-3876

October 7, 2018

Hollis-Brookline

Amount to Apportion (MS-24)	20,453,362
Less:	
State Education Tax	2,140,655
Equitable Education Grants	3,017,046
	<u>5,157,701</u>
To be raised from local taxes	15,295,661

Apportionment of Local Taxes:

	Apportioned	Less State Aid	Local Tax Assessment
Brookline	9,743,572	2,753,544	6,990,028
Hollis	10,709,790	2,404,157	8,305,633
	<u>20,453,362</u>	<u>5,157,701</u>	<u>15,295,661</u>

Prepared by:

Paul M. Leduc
Business Analyst

10/7/18
Date

Reviewed by:

MM Wh
Financial Analyst

10/8/18
Date

Caitlin Davis
Director, Division of Program Support
NH Department of Education

10/8/18
Date

John W. Kelly
Director, Division of Municipal Services
NH Department of Revenue Administration

10/8/18
Date

FY2019 Cooperative Apportionment

Hollis-Brookline 2018-2019				Current Expenses 95% on ADM-R & 5% on Eq. Valuation Capital Expenses 100% of Eq. Valuation * effective July 1, 2015		
Budget (MS22 & 24)	✓24,426,907					
Less Local Rev & Cr (MS24)	3,973,545					
Total to Apportion (MS24)	20,453,362					
Less Net Capital	✓438,829					
Current Expenses	20,014,533					
Less Town Specific MS24 Rev	0					
Curr. Expenses to Apportion	20,014,533					
State Aid	EE	EE	Total			
	Retained Tax	Grant	State Aid			
Brookline	✓708,897	✓2,044,647	2,753,544			
Hollis	✓1,431,758	✓972,399	2,404,157			
Total	2,140,655	3,017,046	5,157,701			
ADM-R - 17-18 as of 7/30/18 district certified Determination Report				2017	Combined 95%	
	As Reported	ADM %		Equalized	on ADM & 5%	
				Valuation	Equal Val %	on Equal Val
Brookline	✓612.24	0.489260		✓609,751,240	0.306259	0.48011
Hollis	✓639.12	0.510740		✓1,381,217,675	0.693741	0.51989
Total	1,251.36	1.000000		1,990,968,915	1.000000	1.000000
	Current	Capital				
	Expenses	Expenses	Less MS-24	Total	Less Final	Local Tax
	Rate		Town Specific	Apportioned	State Aid	Assessment
Brookline	9,609,177	134,395	-	9,743,572	2,753,544	6,990,028
Hollis	10,405,356	304,434	-	10,709,790	2,404,157	8,305,633
Total	20,014,533	438,829	-	20,453,362	5,157,701	15,295,661
Prepared by	10/7/2018 rml				Final State Aid & Local Assessment	
Reviewed by	10/8/18 mv				Should match Total to Apportion ✓ 20,453,362	

NH Department of Education
Office of School Finance

FY2019 Cooperative District Apportionment
271-3876

October 19, 2018

Inter Lakes

Amount to Apportion (MS-24)	24,335,314
Less:	
State Education Tax	6,040,001
Equitable Education Grants	<u>0</u>
	6,040,001
To be raised from local taxes	18,295,313

Apportionment of Local Taxes:

	Apportioned	Less State Aid	Local Tax Assessment
Center Harbor	3,229,261	912,353	2,316,908
Meredith	17,842,115	4,252,522	13,589,593
Sandwich	<u>3,263,938</u>	<u>875,126</u>	<u>2,388,812</u>
	24,335,314	6,040,001	18,295,313


Prepared by:  10/19/18
Financial Analyst Date

Reviewed by:  10-19-18
Business Analyst Date

 11-19-18
Director, Division of Program Support Date
NH Department of Education

 10/19/18
Director, Division of Municipal Services Date
NH Department of Revenue Administration

FY2019 Cooperative Apportionment

Inter Lakes		Current Expenses 50% on ADM - 50% on Eq. Val			
2018-2019					
Budget (MS22 & 24)	25,865,415				
Less Local Rev & Cr (MS24)	1,530,101				
Total to Apportion (MS24)	24,335,314				
Less Town Specific MS24 Rev	93,607				
Curr. Expenses to Apportion	24,428,921				
State Aid		Total		Town Specific Aid	
	Retained Tax	Grant	State Aid	Keno/Kindergarte	Totals
Center Harbor	912,353	-	912,353	6,740	6,740
Meredith	4,252,522	-	4,252,522	70,050	70,050
Sandwich	875,126	-	875,126	8,800	16,817
Total	6,040,001	-	6,040,001	85,590	93,607
ADM - 16-17		2016		Combined %	
As Reported		Equal Val		for Current Exp	
3/20/2018		ADM %	Equal Val	Equal Val %	
Center Harbor	114.71	0.113995	422,393,988	0.150937	0.132466
Meredith	767.83	0.763046	1,968,530,387	0.703426	0.733236
Sandwich	123.73	0.122959	407,562,797	0.145637	0.134298
Total	1,006.27	1.000000	2,798,487,172	1.000000	1.000000
Current Expenditures		Less MS-24	Total	Less Final	Local Tax
Rate		Town Specific	Apportioned	State Aid	Assessment
Center Harbor	0.132466 3,236,001	6,740	3,229,261	912,353	2,316,908
Meredith	0.733236 17,912,165	70,050	17,842,115	4,252,522	13,589,593
Sandwich	0.134298 3,280,755	16,817	3,263,938	875,126	2,388,812
Total	1.000000 24,428,921	93,607	24,335,314	6,040,001	18,295,313
Prepared by	10/19/2018 mw				
Reviewed by	10/19/18 				
Final State Aid & Local Assessment Should match Total to Apportion MS-24					24,335,314

NH Department of Education
Office of School Finance

FY2019 Cooperative District Apportionment
271-3876

October 10, 2018

Jaffrey Rindge

Amount to Apportion (MS-24)	21,950,000
Less:	
State Education Tax	2,109,498
Equitable Education Grants	4,696,913
	<u>6,806,411</u>
To be raised from local taxes	15,143,589

Apportionment of Local Taxes:

	Apportioned	Less State Aid	Local Tax Assessment
Jaffrey	10,558,279	4,149,418	6,408,861
Rindge	11,391,721	2,656,993	8,734,728
	<u>21,950,000</u>	<u>6,806,411</u>	<u>15,143,589</u>

Prepared by: Basel M. Liden
Business Analyst

10-10-18

Date

Reviewed by: [Signature]
Financial Analyst

10/10/18

Date

[Signature]
Director, Division of Program Support
NH Department of Education

10-11-18

Date

[Signature]
Director, Division of Municipal Services
NH Department of Revenue Administration

10/11/18

Date

FY2019 Cooperative Apportionment

Jaffrey Rindge		Current Expenses 50% on ADM - 50% on Eq. Val					
2018-2019							
Budget (MS22 & 24)	✓ 25,717,769						
Less Local Rev & Cr (MS24)	✓ 3,767,769						
Total to Apportion (MS24)	21,950,000						
Less Town Specific MS24 Rev	138,736						
Curr. Expenses to Apportion	22,088,736						
State Aid	EE	EE	Total	Town Specific Revenues			
	Retained Tax	Grant	State Aid	Keno	FY2018	National Forest	
				Kindergarten	Adequacy	Reserve or	
					Aid	Town Impact	
Jaffrey	✓ 928,768	3,220,650	4,149,418	✓ 58,730	Adjustement	Fees	Totals
Rindge	✓ 1,180,730	1,476,263	2,656,993	✓ 66,285	✓ 6,635	-	65,365
					✓ 7,086	-	73,371
Total	2,109,498	4,696,913	6,806,411	125,015	13,721	-	138,736
	ADM - 16-17						
	As Reported		2016		Combined %		
	3/20/2018	ADM %	Equal Val	Equal Val %	for Current Exp		
Jaffrey	✓ 721.23	0.520740	436,467,335	0.441166	0.480953		
Rindge	663.78	0.479260	552,882,802	0.558834	0.519047		
Total	1,385.01	1.000000	989,350,137	1.000000	1.000000		
	Current Expenditures	Less MS22	Total	Less Final	Local Tax		
	Rate	Town Specific	Apportioned	State Aid	Assessment		
Jaffrey	0.480953 10,623,644	65,365	10,558,279	4,149,418	6,408,861		
Rindge	0.519047 11,465,092	73,371	11,391,721	2,656,993	8,734,728		
Total	1.000000 22,088,736	138,736	21,950,000	6,806,411	15,143,589		
Prepared by	10/10/2018 rml						
Checked by	10/17/18 mvl						
Final State Aid & Local Assessment Should match Total to Apportion MS24							21,950,000

NH Department of Education
Office of School Finance

FY2019 Cooperative District Apportionment
271-3876

October 2, 2018

John Stark Regional

Amount to Apportion (MS-24)	12,283,535
Less:	
State Education Tax	892,923
Equitable Education Grants	<u>2,957,952</u>
	3,850,875
To be raised from local taxes	8,432,660


	Apportioned	Less State Aid	Local Tax Assessment
Henniker	3,651,387	889,368	2,762,019
<u>Weare</u>	<u>8,632,148</u>	<u>2,961,507</u>	<u>5,670,641</u>
	12,283,535	3,850,875	8,432,660

Prepared by: 
Business Analyst

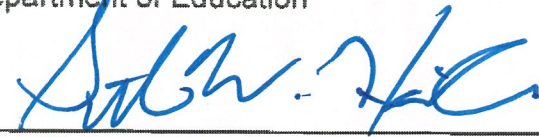
10-2-18
Date

Reviewed by: 
Financial Analyst

10/2/18
Date


Director, Division of Program Support
NH Department of Education

10/2/18
Date


Director, Division of Municipal Services
NH Department of Revenue Administration

10/2/18
Date

FY2019 Cooperative Apportionment

John Stark Regional		Current Expenses 50% on ADM - 50% on Eq. Val			
2018-2019					
Budget (MS22 & 24)	✓ 13,468,229				
Less Local Rev & Cr (MS24)	✓ 1,184,694				
Total to Apportion (MS24)	12,283,535				
Less Town Specific MS24 Rev	3,272				
Curr. Expenses to Apportion	12,286,807				
State Aid	EE	EE	Total	Town Specific Revenues	
	Retained Tax	Grant	State Aid	FY2018 Adeq. Aid Adjustment or per SB539FN	National Forest or Town Impact Fees Totals
Henniker	✓ 287,285	✓ 602,083	889,368	-	-
Weare	✓ 605,638	✓ 2,355,869	2,961,507	✓ 3,272	-
Total	892,923	2,957,952	3,850,875	3,272	3,272
	ADM - 16-17 As Reported 3/20/1/	ADM %	2016 Equal Val	Equal Val %	Combined % for Current Exp
Henniker	✓ 174.56	0.259538	423,497,816	0.334821	0.2971795
Weare	✓ 498.02	0.740462	841,351,452	0.665179	0.7028205
Total	672.58	1.000000	1,264,849,268	1.000000	1.0000000
	Current Expenditures Rate	Less MS22 Town Specific	Total Apportioned	Less Final State Aid	Local Tax Assessment
Henniker	0.2971795 3,651,387	-	3,651,387	889,368	2,762,019
Weare	0.7028205 8,635,420	✓ 3,272	8,632,148	2,961,507	5,670,641
Total	1.0000000 12,286,807	3,272	12,283,535	3,850,875	8,432,660
Prepared by	10/2/2018 rml				
checked by	10/2/18 MW				
				Final State Aid & Local Assessment Should match Total to Apportion MS24	12,283,535

NH Department of Education
Office of School Finance

FY2019 Cooperative District Apportionment
271-3876

October 4, 2018

Kearsarge Regional

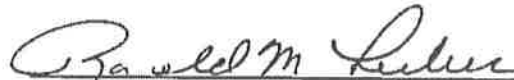
REVISED

Amount to Apportion (MS-24)	37,195,745
Less:	
State Education Tax	6,606,341
Equitable Education Grants	<u>2,810,059</u>
	9,416,400
To be raised from local taxes	27,779,345

Apportionment of Local Taxes:

	Apportioned	Less State Aid	Local Tax Assessment
Bradford	3,465,616	997,810	2,467,806
New London	9,853,388	2,555,036	7,298,352
Newbury	6,662,902	1,580,159	5,082,743
Springfield	3,572,101	787,955	2,784,146
Sutton	5,050,781	1,199,435	3,851,346
Warner	5,798,762	1,640,675	4,158,087
Wilmot	<u>2,792,195</u>	<u>655,330</u>	<u>2,136,865</u>
	37,195,745	9,416,400	27,779,345

Prepared by:


Business Analyst

10-4-18


Date

Reviewed by:


Financial Analyst

10/4/18

Date


Director, Division of Program Support
NH Department of Education

Date


Director, Division of Municipal Services
NH Department of Revenue Administration

10/4/18
Date

2018-2019

Kearsarge Regional

Current Expenses 60% on ADM - 40% on Eq. Val

REVISED

Budget (MS22 & 24) 42,815,601
Less Local Rev & Cr (MS24) 5,619,856
Total to Apportion (MS24) 37,195,745

Less Town Specific MS24 Rev 137,626
Curr. Expenses to Apportion 37,333,371

State Aid	EE	EE	Total
Retained Tax	Grant		
Bradford 446,513	551,297		997,810
New London 2,555,036	-		2,555,036
Newbury 1,580,159	-		1,580,159
Springfield 431,228	356,727		787,955
Sutton 605,228	594,207		1,199,435
Warner 579,172	1,061,503		1,640,675
Wilimot 409,005	246,325		655,330
Total 6,606,341	2,810,059		9,416,400

Town Specific Revenues			
FY2018	Adeq. Aid	National Forest or	
Keno	Adjustment or	Town	Totals
Kindergarten Aid per SBS39FN		Impact Fees	
15,400	545	-	15,945
16,323	-	-	16,323
10,774	-	-	10,774
7,963	3,753	-	11,716
28,698	697	-	29,395
31,277	3,636	-	34,913
17,166	1,394	-	18,560
127,601	10,025	-	137,626

ADM - 16-17
As Reported 3/20/2018

2016

Combined %

	ADM %	Equal Val	Equal Val %	for Current Exp
Bradford 195.66	0.110345	208,275,570	0.067623	0.093256
New London 325.86	0.183773	1,186,587,556	0.385259	0.264367
Newbury 247.19	0.139406	732,379,184	0.237788	0.178759
Springfield 203.45	0.114738	209,068,637	0.067880	0.095995
Sutton 293.68	0.165624	282,603,745	0.091755	0.136076
Warner 357.97	0.201881	270,498,815	0.087825	0.156259
Wilimot 149.36	0.084233	190,559,016	0.061870	0.075288
Total 1,773.17	1.000000	3,079,972,523	1.000000	1.000000

Current Expenditures

Less MS22

Town Specific

Appportioned

Less Final

State Aid

Local Tax

Assessment

Rate						
Bradford 0.0932560	3,481,561	15,945	3,466,616	997,810	2,467,806	
New London 0.2643670	9,869,711	16,323	9,853,388	2,555,036	7,298,352	
Newbury 0.1787590	6,673,676	10,774	6,662,902	1,580,159	5,082,743	
Springfield 0.0959950	3,583,817	11,716	3,572,101	787,955	2,784,146	
Sutton 0.1360760	5,080,176	29,395	5,050,781	1,199,435	3,851,346	
Warner 0.1562590	5,833,675	34,913	5,798,762	1,640,675	4,158,087	
Wilimot 0.0752880	2,810,755	18,560	2,792,195	655,330	2,136,865	
Total 1.0000000	37,333,371	137,626	37,195,745	9,416,400	27,779,345	

Prepared by
Reviewed by

10/4/2018
10/4/2018

Final State Aid & Local Assessment
Should match Total to Apportion MS24

37,195,745

NH Department of Education
Office of School Finance

FY2019 Cooperative District Apportionment
271-3876

October 4, 2018

Lafayette Regional

Amount to Apportion (MS-24)	2,540,027
Less:	
State Education Tax	617,525
Equitable Education Grants	<u>0</u>
	617,525
To be raised from local taxes	1,922,502

Apportionment of Local Taxes:

	Apportioned	Less State Aid	Local Tax Assessment
Easton	230,154	121,563	108,591
Franconia	1,667,044	320,478	1,346,566
<u>Sugar Hill</u>	<u>642,829</u>	<u>175,484</u>	<u>467,345</u>
	2,540,027	617,525	1,922,502

Prepared by: Rachel M. Leland
Business Analyst

10-4-18
Date

Reviewed by: [Signature]
Financial Analyst

10/4/18
Date

[Signature]
Director, Division of Program Support
NH Department of Education

10/4/18
Date

[Signature]
Director, Division of Municipal Services
NH Department of Revenue Administration

10/4/18
Date

FY2019 Cooperative Apportionment

Lafayette Regional			Operating 100% on ADM, Capital 100% on Equalized Valuation				
2018-2019							
Budget (MS22 & 24)	2,821,451						
Less Local Rev & Cr (MS24)	281,424		Capital Expenses				
Total to Apportion (MS24)	2,540,027		Capital Exp	0			
			Less Bldg Aid	0			
Less Net Capital	0		Less Cap. Res.	0			
Current Expenses	2,540,027		Net Capital	0			
Less Town Specific MS24 Rev	39,359						
Curr. Expenses to Apportion	2,579,386						

NH Department of Education
Office of School Finance

FY2019 Cooperative District Apportionment
271-3876

October 3, 2018

Lincoln-Woodstock Cooperative

Amount to Apportion (MS-24)	7,364,971
Less:	
State Education Tax	2,332,548
Equitable Education Grants	318,399
	<u>2,650,947</u>
To be raised from local taxes	4,714,024

Apportionment of Local Taxes:

	Apportioned	Less State Aid	Local Tax Assessment
Lincoln	4,790,717	1,813,982	2,970,395
Woodstock	2,574,254	836,965	1,743,629
	<u>7,364,971</u>	<u>2,650,947</u>	<u>4,714,024</u>

Prepared by: 
Financial Analyst

10/3/18
Date

Reviewed by: 
Business Analyst

10-3-18
Date


Director, Division of Program Support
NH Department of Education

10-3-18
Date


Director, Division of Municipal Services
NH Department of Revenue Administration

10/3/18
Date

FY2019 Cooperative Apportionment

Lincoln-Woodstock Cooperative 2018-2019				Effective 7-1-14 per State Board Mtg - April 2014																																			
Budget (MS22 & 24)	8,130,619			Current Expenditures	Fixed Pct.																																		
Less Local Rev & Cr (MS24)	765,648			1. Lincoln - 65%	65%																																		
Total to Apportion (MS24)	7,364,971			2. Woodstock -35%	35%																																		
Less Town Specific MS24 Rev	70,747																																						
Curr. Expenses to Apportion	7,435,718																																						
State Aid	EE	EE	Total																																				
	Retained Tax	Grant	State Aid																																				
Lincoln	1,813,982	-	1,813,982																																				
Woodstock	518,566	318,399	836,965																																				
Total	2,332,548	318,399	2,650,947																																				
				<table><tr><th colspan="4">Town Specific Revenues</th></tr><tr><td></td><td>FY2018</td><td>National Forest</td><td></td></tr><tr><td></td><td>Adeq. Aid</td><td>or</td><td></td></tr><tr><td>Keno</td><td>Adjustment or</td><td>Town</td><td></td></tr><tr><td>Kindergarten</td><td>per SB539FN</td><td>Impact Fees</td><td>Totals</td></tr><tr><td>7,468</td><td>-</td><td>35,032</td><td>42,500</td></tr><tr><td>13,774</td><td>1,066</td><td>13,407</td><td>28,247</td></tr><tr><td>21,242</td><td>1,066</td><td>48,439</td><td>70,747</td></tr></table>				Town Specific Revenues					FY2018	National Forest			Adeq. Aid	or		Keno	Adjustment or	Town		Kindergarten	per SB539FN	Impact Fees	Totals	7,468	-	35,032	42,500	13,774	1,066	13,407	28,247	21,242	1,066	48,439	70,747
Town Specific Revenues																																							
	FY2018	National Forest																																					
	Adeq. Aid	or																																					
Keno	Adjustment or	Town																																					
Kindergarten	per SB539FN	Impact Fees	Totals																																				
7,468	-	35,032	42,500																																				
13,774	1,066	13,407	28,247																																				
21,242	1,066	48,439	70,747																																				
	Current Expenditures	Fixed Pct	Less MS22 Town Specific	Total Apportioned	Less Final State Aid	Local Tax Assessment																																	
Lincoln	4,833,217	0.65	42,500	4,790,717	1,813,982	2,970,395																																	
Woodstock	2,602,501	0.35	28,247	2,574,254	836,965	1,743,629																																	
Total	7,435,718	1.00	70,747	7,364,971	2,650,947	4,714,024																																	
Prepared by	10/3/2018 MW																																						
Reviewed by	10/3/2018 <i>NH</i>																																						
				Final State Aid & Local Assessment Should match Total to Apportion MS24			7,364,971																																

NH Department of Education
Office of School Finance

FY2019
Cooperative District Apportionment
271-3876

October 4, 2018

Lisbon Regional

Amount to Apportion (MS-24)	4,799,479
Less:	
State Education Tax	352,141
Equitable Education Grants	<u>1,882,637</u>
	2,234,778
To be raised from local taxes	2,564,701

Apportionment of Local Taxes:

	Apportioned	Less State Aid	Local Tax Assessment
Lisbon	3,778,815	1,955,504	1,823,311
<u>Lyman</u>	<u>1,020,664</u>	<u>279,274</u>	<u>741,390</u>
	4,799,479	2,234,778	2,564,701

Prepared by: 
Business Analyst

10-4-18
Date

Reviewed by: 
Financial Analyst

10/5/18
Date



Director, Division of Program Support
NH Department of Education

10/5/18
Date


Director, Division of Municipal Services
NH Department of Revenue Administration

10/5/18
Date

FY2019 Cooperative Apportionment

Lisbon Regional 2018-2019				80% on ADM for three years and 20% on Eq. Val for three years			
Budget (MS22 & 24)	6,738,349						
Less Local Rev & Cr (MS24)	1,938,870						
Total to Apportion (MS24)	4,799,479						
Less Town Specific MS24 Rev	36,368						
Curr. Expenses to Apportion	4,835,847						
State Aid							
	Retained Tax	Grant	Total State Aid	Keno Kindergarten	FY2018 Adequacy Aid Adjustment	National Forest Reserve or Town Impact Fees	Totals
Lisbon	✓ 225,074	✓ 1,730,430	1,955,504	✓ 30,907	✓ 3,261	-	34,168
Lyman	✓ 127,067	✓ 152,207	279,274	✓ 2,200	-	-	2,200
	352,141	1,882,637	2,234,778	33,107	3,261	-	36,368.00
	ADM - 14-15 As Reported 3/21/2016	ADM - 15-16 As Reported 3/17/2017	ADM - 16-17 As Reported 3/20/2018	3 Year ADM Total	Total % ADM		
Lisbon	✓ 245.62	✓ 222.49	✓ 222.03	690.14	0.825862		
Lyman	✓ 48.61	✓ 50.25	✓ 46.66	145.52	0.174138		
Total	294.23	272.74	268.69	835.66	1.000000		
	2014 Equal Val	2015 Equal Val	2016 Equal Val	3 Year Equal Val. Total	Total % Equal Val	Combined 80% on ADM - 20 % Equa Val	
Lisbon	✓ 114,005,144	✓ 98,956,513	✓ 106,892,993	319,854,650	0.638967	0.788483	
Lyman	✓ 62,539,229	✓ 58,392,349	✓ 59,794,832	180,726,410	0.361033	0.211517	
	176,544,373	157,348,862	166,687,825	500,581,060	1.000000	1.000000	
	Current Expenditures Rate	Less MS22 Town Specific	Total Apportioned	Less Final State Aid	Local Tax Assessment		
Lisbon	0.788483 3,812,983	34,168	3,778,815	1,955,504	1,823,311		
Lyman	0.211517 1,022,864	2,200	1,020,664	279,274	741,390		
Total	1.000000 4,835,847	36,368	4,799,479	2,234,778	2,564,701		
Prepared by	10/4/2018 rml			Final State Aid & Local Assessment			
Reviewed by	10/5/18 			Should match Total to Apportion MS24			
							4,799,479

NH Department of Education
Office of School Finance

REVISED

FY2019 Cooperative District Apportionment
271-3876

October 5, 2018

Mascenic Regional

Amount to Apportion (MS-24)	15,194,046
Less:	
State Education Tax	1,079,282
Equitable Education Grants	5,099,455
	<u>6,178,737</u>
To be raised from local taxes	9,015,309

Apportionment of Local Taxes:	Apportioned	Less State Aid	Local Tax Assessment
Greenville	3,812,337	2,229,419	1,582,918
New Ipswich	11,381,709	3,949,318	7,432,391
	<u>15,194,046</u>	<u>6,178,737</u>	<u>9,015,309</u>


Prepared by:


Financial Analyst

10/5/18


Date

Reviewed by:


Business Analyst

10-5-18

Date


Director, Division of Program Support
NH Department of Education

10-5-18

Date


Director, Division of Municipal Services
NH Department of Revenue Administration

10/5/18

Date

FY2019 Cooperative Apportionment

Mascenic Regional 2018-2019				Current Expenses 75% on ADM - 25% on Eq. Val Capital Expenses 50% on ADM - 50% on Eq. Val				REVISED	
Budget (MS22 & 24)	19,287,637			Capital Expenses					
Less Local Rev & Cr (MS24)	4,093,591	✓							
Total to Apportion (MS24)	15,194,046	✓		Capital Exp				2,225,771	<-- MS22 - Principle + Interest+Capital Reserve
Less Net Capital	799,615			Less Building Aid				797,013	
Current Expenses	14,394,431			Less Other Financing So				629,143	
Less Town Specific MS24 Rev	10,687			Net Capital				799,615	
Curr. Expenses to Apportion	14,405,118								

NH Department of Education
Office of School Finance

REVISED

FY2019 Cooperative District Apportionment
271-3876

October 4, 2018

Mascoma Valley

Amount to Apportion (MS-24) 24,777,665

Less: State Education Tax 2,361,424
Equitable Education Grants 4,120,892
6,482,316

18,295,349

To be raised from local taxes

Apportionment of Local	Apportioned	Less State Aid	Local Tax Assessment
Canaan	10,195,961	2,984,788	7,211,173
Dorchester	756,628	309,376	447,252
Enfield	9,878,633	2,030,015	7,848,618
Grafton	3,085,061	880,864	2,204,197
Orange	861,382	277,273	584,109
	<u>24,777,665</u>	<u>6,482,316</u>	<u>18,295,349</u>

Prepared by:

Donald M. Leduc
Business Analyst

10-4-18
Date

Reviewed by:

Anna W.
Financial Analyst

10/4/18
Date

Patricia Davis
Director, Division of Program Support
NH Department of Education

10/4/18
Date

Dr. W. Hill
Director, Division of Municipal Services
NH Department of Revenue Administration

10/4/18
Date

FY2019 Cooperative Apportionment

Mascoma Valley				Current Expenses 100% on ADMR average for 3 most recent years			
2018-2019				Effective 7-1-2018			
Budget (MS22 & 24)		27,425,475					
Less Local Rev & Cr (MS24)		2,647,810					
Total to Apportion (MS24)		24,777,665					
Less Town Specific MS24 Rev		87,520					
Curr. Expenses to Apportion		24,865,185					
				REVISED			
				Town Specific Revenues			
				FY2018		National Forest	
				Adeq. Aid		or	
State Aid				Keno		Town	
EE		EE		Adjustment or		Impact Fees	
Retained Tax		Grant		per SB539FN		Totals	
Canaan	741,180	2,243,608	2,984,788	Kindergarten	4,870		38,581
Dorchester	84,246	225,130	309,376	33,711			4,184
Enfield	1,213,951	816,064	2,030,015	4,184			34,015
Grafton	254,201	626,663	880,864	31,925	2,090		8,800
Orange	67,846	209,427	277,273	8,800			1,940
Total	2,361,424	4,120,892	6,482,316	1,940			80,560
				80,560	6,960.00	-	87,520.00
ADM - 14-15		ADM - 15-16		ADM - 16-17			
As Reported		As Reported		As Reported		Three Year	
3/21/2016		3/6/2017		3/20/2017		Total ADM	
Canaan	480.84	476.12	474.75	1431.71	0.4116013		
Dorchester	36.18	38.12	32.13	106.43	0.0305975		
Enfield	483.20	453.12	450.36	1386.68	0.3986557		
Grafton	137.51	145.58	149.71	432.80	0.1244254		
Orange	40.30	40.92	39.55	120.77	0.0347201		
Total	1,178.03	1,153.86	1,146.50	3,478.39	1.0000000		
Current Expenditures		Less MS-24		Total		Less Final	
Rate		Town Specific		Apportioned		Local Tax	
Canaan	0.4116013	10,234,542	38,581	10,195,961	2,984,788	Assessment	
Dorchester	0.0305975	760,812	4,184	756,628	309,376	7,211,173	
Enfield	0.3986557	9,912,648	34,015	9,878,633	2,030,015	447,252	
Grafton	0.1244254	3,093,861	8,800	3,085,061	880,864	7,848,618	
Orange	0.0347201	863,322	1,940	861,382	277,273	2,204,197	
Total	1.0000000	24,865,185	87,520	24,777,665	6,482,316	584,109	
						18,295,349	
Prepared by		10/4/2018 rml		Final State Aid & Local Assessment			
Reviewed by		10/4/18 mw		Should match Total to Apportion MS24			
				24,777,665			

NH Department of Education
Office of School Finance

FY2019 Cooperative District Apportionment
271-3876

October 9, 2018

Merrimack Valley

Amount to Apportion (MS-24) ✓ 36,109,170
Less:
State Education Tax 3,191,253
Equitable Education Grants 9,813,605
13,004,858
To be raised from local taxes 23,104,312

Apportionment of Local Taxes:

	Apportioned	Less State Aid	Local Tax Assessment
Boscawen	7,134,055	3,188,839	3,945,216
Loudon	10,546,288	3,582,014	6,964,274
Penacook	11,816,886	4,394,197	7,422,689
Salisbury	3,006,578	840,862	2,165,716
Webster	3,605,363	998,946	2,606,417
	36,109,170	13,004,858	23,104,312

Prepared by:

James M. Leves
Business Analyst

10-9-18

Date

Reviewed by:

James M. Leves
Financial Analyst

10/10/18

Date

William Davis
Director, Division of Program Support
NH Department of Education

10/10/18

Date

Paul R. H.
Director, Division of Municipal Services
NH Department of Revenue Administration

10/10/18

Date

FY2019 Cooperative Apportionment

Merrimack Valley		2018-2019		Operating 100% on ADM, Capital 100% on Equalized Valuation				
Budget (MS22 & 24)		40,788,527						
Less Local Rev & Cr (MS24)		4,679,357						
Total to Apportion (MS24)		✓36,109,170						
Less Net Capital		569,069						
Current Expenses		35,540,101						
Plus Town Specific MS24 Rev		223,092						
Curr. Expenses to Apportion		35,763,193						
				Capital Expenses				
				Capital Equip	✓569,069			
				Less Bldg Aid	-			
				Less Cap Proj				
				Net Capital	✓569,069			
				Town Specific Revenues				
				FY2018				
				Adeq Aid or National Forest				
				SB539 Reserve or				
				Kindergarten Adjustment Fees				
				Totals				
Boscawen	EE	EE	Total	Keno				
	Retained Tax	Grant	State Aid	Kindergarten	Adjustement			
Boscawen	✓542,935	✓2,645,904	3,188,839	43,034	6062	-	49,096	
Loudon	1,214,321	2,367,693	3,582,014	✓49,662	6271	-	55,933	
Penacook	717,181	✓3,677,016	4,394,197	✓70,825	15,118.00	-	85,943	
Salisbury	286,565	554,297	840,862	✓11,820	697	-	12,517	
Webster	430,251	568,695	998,946	19,253	350	-	19,603	
Total	3,191,253	9,813,605	13,004,858	194,594	28,498	-	223,092	
				ADM -16-17 As Reported				
				2016				
				3/20/2018				
				ADM %				
				Equal Val				
				Equal Val %				
Boscawen	✓486.38	0.198218	256,230,157	0.165607				
Loudon	✓713.10	0.290615	567,971,082	0.367093				
Penacook	✓807.00	0.328883	383,148,915	0.247638				
Salisbury	✓203.71	0.083020	136,036,493	0.087924				
Webster	✓243.57	0.099264	203,826,014	0.131738				
Total	2,453.76	1.000000	1,547,212,661	1.000000				
				Current Expenditures				
				Rate				
				Capital Expenditures				
				Rate				
				Less MS24				
				Town Specific				
				Total				
				Apportioned				
				Less Final				
				State Aid				
				Local Tax				
				Assessment				
Boscawen	0.198218	7,088,909	0.165607	94,242	49,096	7,134,055	3,188,839	3,945,216
Loudon	0.290615	10,393,320	0.367093	208,901	55,933	10,546,288	3,582,014	6,964,274
Penacook	0.328883	11,761,906	0.247638	140,923	85,943	11,816,886	4,394,197	7,422,689
Salisbury	0.083020	2,969,060	0.087924	50,035	12,517	3,006,578	840,862	2,165,716
Webster	0.099264	3,549,998	0.131738	74,968	19,603	3,605,363	998,946	2,606,417
Total	1.000000	35,763,193	1.000000	569,069	223,092	36,109,170	13,004,858	23,104,312
				Prepared by				
				10/9/2018 rml				
				Reviewed by				
				10/10/18				
				Final State Aid & Local Assessment				
				Should match Total to Apportion MS24				
				36,109,170				

**NH Department of Education
Office of School Finance**

**FY2019 Cooperative District Apportionment
271-3876**

November 28, 2018

Monadnock Regional

Amount to Apportion (MS-24) 30,002,168 ✓

Less:

State Education Tax	2,303,338
Equitable Education Grants	<u>9,017,530</u>
	11,320,868

To be raised from local taxes

18,681,300

Apportionment of Local Taxes:

	Apportioned	Less State Aid	Local Tax Assessment
Fitzwilliam	5,061,620	1,224,674	3,836,946
Gilsum	1,465,186	555,591	909,595
Richmond	2,592,583	963,724	1,628,859
Roxbury	446,780	108,921	337,859
Swanzey	15,605,062	6,177,965	9,427,097
<u>Troy</u>	<u>4,830,937</u>	<u>2,289,993</u>	<u>2,540,944</u>
	30,002,168	11,320,868	18,681,300

Prepared by:

James M. Ruel
Business Analyst

11-28-18
Date

Reviewed by:

Ann W.
Financial Analyst

11/28/18
Date

Caitlin Davis
Director, Division of Program Support
NH Department of Education

11/28/18
Date

John Hylleberg
Director, Division of Municipal Services
NH Department of Revenue Administration

11/28/18
Date

Page 1 of 2

FY2019 Cooperative Apportionment

	Capital Expenditures	Less MS24	Total	FY19	Local Tax
	Rate	Town Specific	Apportioned	Adequacy	Assessment
Fitzwilliam	0.2210848	382,477	28,675	5,061,620	1,224,674
Gilsum	0.0546770	94,591	8,093	1,465,186	555,591
Richmond	0.0871667	150,798	17,009	2,592,583	963,724
Roxbury	0.0225257	38,969	2,200	446,780	108,921
Swansey	0.5064915	876,231	76,627	15,605,062	6,177,965
Troy	0.1080543	186,934	27,529	4,830,937	2,289,993
Total	1.0000000	1,730,000	160,133	30,002,168	11,320,868
					18,681,300
Prepared by	11/28/2018 rml				
Reviewed by				Should match Total to Apportion MS24	30,002,168

NH Department of Education
Office of School Finance

FY2019 Cooperative District Apportionment
271-3876

October 19, 2018

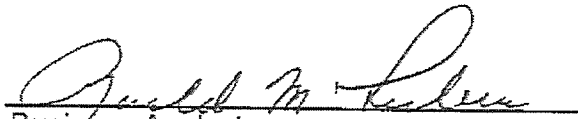
Newfound Area

Amount to Apportion (MS-24)	19,497,656
Less:	
State Education Tax	3,836,154
Equitable Education Grants	<u>3,199,700</u>
	7,035,854
To be raised from local taxes	12,461,802

Apportionment of Local Taxes:

	Apportioned	Less State Aid	Local Tax Assessment
Alexandria	3,665,256	1,174,886	2,490,370
Bridgewater	1,570,236	751,109	819,127
Bristol	6,360,882	1,929,934	4,430,948
Danbury	2,247,024	933,784	1,313,240
Groton	728,935	296,180	432,755
Hebron	680,911	568,662	112,249
<u>New Hampton</u>	<u>4,244,412</u>	<u>1,381,299</u>	<u>2,863,113</u>
	19,497,656	7,035,854	12,461,802


Prepared by:


Business Analyst

10-19-18


Date

Reviewed by:


Financial Analyst

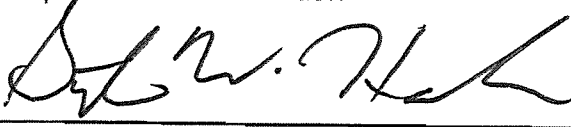
10/19/18

Date


Director, Division of Program Support
NH Department of Education

10/19/18

Date


Director, Division of Municipal Services
NH Department of Revenue Administration

10/19/18

Date

FY2019 Cooperative Apportionment

Newfound Area		Current Expenditures 100% on ADM		
2018-2019		Transportation on ADM Transported		
Budget (MS-22 & 24)	23,535,834			
Less Local Rev & Cr (MS-24)	4,038,178			
Total to Apportion (MS-24)	19,497,656			
Town Specific MS-24 Rev	82,203			
Less Transportation	1,245,454			
Curr. Expenses to Apportion	18,334,405			
State Aid		Retained Tax	Grant	Total State Aid
Alexandria		396,927	777,959	1,174,886
Bridgewater		751,109	-	751,109
Bristol		1,004,017	925,917	1,929,934
Danbury		227,807	705,977	933,784
Groton		296,180	-	296,180
Hebron		568,662	-	568,662
New Hampton		591,452	789,847	1,381,299
Total		3,836,154	3,199,700	7,035,854
ADM - 16-17		2017-2018		
As Reported 3/20/2018		ADM %	Transported	ADM Transp %
Alexandria	218.28	0.18736481	206.78	0.19959845
Bridgewater	93.04	0.07986266	92.84	0.08961563
Bristol	383.99	0.32960515	289.81	0.27974478
Danbury	133.82	0.11486695	124.41	0.12008919
Groton	42.86	0.03678970	46.76	0.04513601
Hebron	40.45	0.03472103	39.48	0.03810884
New Hampton	252.56	0.21678970	235.9	0.22770710
Total	1,165.00	1.00000000	1,035.98	1.00000000

Town Specific Revenues			
FY2018	National		
Adeq. Aid	Forest or	Keno	
Adjustment or	Town	Kindergarten	Totals
per SB539FN	Impact Fees		
1,394	-	17,163	18,557
-	-	5,610	5,610
3,484	-	27,158	30,642
1,394	-	7,165	8,559
697	-	1,100	1,797
-	-	3,141	3,141
697	-	13,200	13,897
7,666	-	74,537	82,203

Page 2 of 2

NH Department of Education
Office of School Finance

FY2019 Cooperative District Apportionment
271-3876

REVISED

October 9, 2018

Oyster River Coop

Amount to Apportion (MS-24)		39,930,482
Less:		
State Education Tax	3,826,884	
Equitable Education Grants	4,902,598	
	<u>8,729,482</u>	
To be raised from local taxes		31,201,000

Apportionment of Local Taxes:

	Apportioned	Less State Aid	Local Tax Assessment
Durham	21,472,336	3,720,398	17,751,938
Lee	12,068,083	3,452,550	8,615,533
<u>Madbury</u>	<u>6,390,063</u>	<u>1,556,534</u>	<u>4,833,529</u>
	39,930,482	8,729,482	31,201,000

Prepared by: 
Financial Analyst


10/9/18

Date

Reviewed by: 
Business Analyst

10/9/18

Date


Director, Division of Program Support
NH Department of Education

10/9/18

Date


Director, Division of Municipal Services
NH Department of Revenue Administration

10/9/18

Date

NH Department of Education
Office of School Finance

REVISED

FY2019 Cooperative District Apportionment
271-3876


October 8, 2018

Pemi-Baker Regional

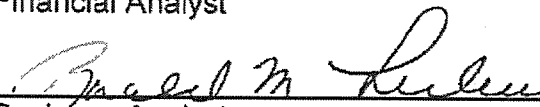
Amount to Apportion (MS-24)	12,856,523
Less:	
State Education Tax	1,770,360
Equitable Education Grants	2,274,678
	<u>4,045,038</u>
To be raised from local taxes	8,811,485

Apportionment of Local Taxes:


	Apportioned	Less State Aid	Local Tax Assessment
Ashland	1,337,346	389,052	948,294
Campton	2,363,119	792,983	1,570,136
Holderness	2,763,688	514,394	2,249,294
Plymouth	2,955,279	1,309,304	1,645,975
Rumney	998,718	328,553	670,165
Thornton	1,928,399	509,136	1,419,263
Wentworth	509,974	201,616	308,358
	<u>12,856,523</u>	<u>4,045,038</u>	<u>8,811,485</u>

Prepared by: 
Financial Analyst

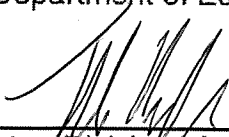
10/8/18
Date

Reviewed by: 
Business Analyst

10-8-18
Date


Director, Division of Program Support
NH Department of Education

10-9-18
Date


Director, Division of Municipal Services
NH Department of Revenue Administration

10-9-18
Date

FY2019 Cooperative Apportionment

Pemi-Baker Regional 2018-2019			Current Expenses 50% on ADM for three years - 50% on Eq. Val for three years			
Budget (MS22 & 24)	14,661,236					
Less Local Rev & Cr (MS24)	1,804,713					
Total to Apportion (MS24)	12,856,523					
Less Town Specific MS24 Rev	6,818					
Curr. Expenses to Apportion	12,863,341					
State Aid	EE	EE	Total			
	Retained Tax	Grant	State Aid			
Ashland	167,867	221,185	389,052			
Campton	285,027	507,956	792,983			
Holderness	514,394	-	514,394			
Plymouth	339,904	969,400	1,309,304			
Rumney	117,367	211,186	328,553			
Thornton	283,095	226,041	509,136			
Wentworth	62,706	138,910	201,616			
Total	1,770,360	2,274,678	4,045,038			
	ADM - 14-15	ADM - 15-16	ADM - 16-17	3 Year		
	As Reported	As Reported	As Reported	Total ADM	ADM %	
	3/21/2016	3/6/2017	3/20/2018			
Ashland	66.13	67.08	76.68	209.89	0.108636	
Campton	136.82	127.11	134.74	398.67	0.206346	
Holderness	87.31	86.53	74.34	248.18	0.128454	
Plymouth	183.43	179.50	165.39	528.32	0.273450	
Rumney	60.25	60.78	44.10	165.13	0.085469	
Thornton	88.56	99.86	112.95	301.37	0.155985	
Wentworth	25.30	28.64	26.55	80.49	0.041660	
Total	647.80	649.50	634.75	1,932.05	1.000000	

Town Specific Revenues FY218 Town Specific		
Adeq. Aid Adjustment per RSA 195:14 III(b)	or Town Impact Fees	Totals
4,091	-	4,091
2,454	-	2,454
-	-	-
273	-	273
-	-	-
-	-	-
-	-	-
6,818	-	6,818

REVISED

FY2019 Cooperative Apportionment

		2014	2015	2016	3 Year Equal	Total %	Combined 50%
		Equal Val	Equal Val	Equal Val	Val. Total	Equal Val	on ADM and 50 % Equa Val
Ashland		243,875,537	237,671,041	247,297,685	728,844,263	0.0999315	0.10428375
Campton		385,379,542	388,651,315	403,528,341	1,177,559,198	0.1614547	0.18390035
Holderness		747,342,452	700,586,408	749,189,147	2,197,118,007	0.3012459	0.21484995
Plymouth		427,336,362	452,316,293	477,517,394	1,357,170,049	0.1860810	0.22976550
Rumney		162,528,397	173,560,126	173,081,980	509,170,503	0.0698122	0.07764060
Thornton		335,946,095	342,149,298	371,019,540	1,049,114,933	0.1438437	0.14991435
Wentworth		89,808,851	90,734,733	93,915,405	274,458,989	0.0376310	0.03964550
Total		2,392,217,236	2,385,669,214	2,515,549,492	7,293,435,942	1.00000000	1.000000
	Current Expenditures		Less MS22	Total	Less Final	Local Tax	
	Rate		Town Specific	Apportioned	State Aid	Assessment	
Ashland	0.104284	1,341,437	4,091	1,337,346	389,052	948,294	
Campton	0.183900	2,365,573	2,454	2,363,119	792,983	1,570,136	
Holderness	0.214850	2,763,688	-	2,763,688	514,394	2,249,294	
Plymouth	0.229766	2,955,552	273	2,955,279	1,309,304	1,645,975	
Rumney	0.077641	998,718	-	998,718	328,553	670,165	
Thornton	0.149914	1,928,399	-	1,928,399	509,136	1,419,263	
Wentworth	0.039646	509,974	-	509,974	201,616	308,358	
Total	1.000000	12,863,341	6,818	12,856,523	4,045,038	8,811,485	
Prepared by	10/8/2018 rml						
Reviewed by					Final State Aid & Local Assessment		12,856,523
					Should match Total to Apportion MS24		

REVISED

NH Department of Education
Office of School Finance

FY2019 Cooperative District Apportionment
271-3876

October 15, 2018

Profile Regional

Amount to Apportion (MS-24)	5,356,751
Less:	
State Education Tax	726,396
Equitable Education Grants	502,219
	<hr/>
	1,228,615
To be raised from local taxes	4,128,136

Apportionment of Local Taxes:

	Apportioned	Less State Aid	Local Tax Assessment
Bethlehem	2,916,880	779,539	2,137,341
Easton	167,937	23,535	144,402
Franconia	1,446,076	296,419	1,149,657
<u>Sugar Hill</u>	<u>825,858</u>	<u>129,122</u>	<u>696,736</u>
	5,356,751	1,228,615	4,128,136

Prepared by:


Business Analyst

10-15-18


Date

Reviewed by:


Financial Analyst

10/16/18

Date


Director, Division of Program Support
NH Department of Education

10/16/18

Date


Director, Division of Municipal Services
NH Department of Revenue Administration

10/16/18

Date

FY2019 Cooperative Apportionment

Profile Regional 2018-2019		Operating Expenses - 80% on ADM and 20% on Eq. Val Capital Expenses - 100% on Eq. Val					
Budget (MS22 & 24)	6,335,372						
Less Local Rev & Cr (MS24)	978,621						
Total to Apportion (MS24)	5,356,751						
Less Net Capital	517,570						
Current Expenses	4,839,181						
Less Town Specific MS24 Rev	2,000						
Curr. Expenses to Apportion	4,841,181						
State Aid	EE	EE	Total				
	Retained Tax	Grant	State Aid				
Bethlehem	277,320	502,219	779,539				
Easton	23,535	-	23,535				
Franconia	296,419	-	296,419				
Sugar Hill	129,122	-	129,122				
Total	726,396	502,219	1,228,615				
	ADM - 16-17 As Reported 3/20/2018	Total % ADM	2016 Equal Val	Equal Val %	Combined % for Current Exp		
Bethlehem	131.37	0.621164	261,188,486	0.344019	0.565735		
Lafayette	80.12	0.378836	498,037,508	0.655981	0.434265		
Total	211.49	1.000000	759,225,994	1.000000	1.000000		
	Current Expenditures Rate	Capital Expenditures Rate	Less MS22 Town Specific	Total Apportioned	Less Final State Aid	Local Tax Assessment	
Bethlehem	0.565735 2,738,826	0.344019 178,054	-	2,916,880	779,539	2,137,341	
Lafayette	0.434265 2,102,355	0.655981 339,516	2,000	2,439,871	See Section III		
Total	1.000000 4,841,181	1.000000 517,570	2,000	5,356,751			

FY2019 Cooperative Apportionment

See Page 2 - Lafayette Share of Profile Assessment

Section III

Lafayette Apportionment of Profile	Lafayette Share	2,439,871
100% ADM - Current Expenses	Less Net Capital	339,516
100% Equal Val - Capital Expenses	Curr. Expenses	2,100,355
	Less Town Specific	2,000
	Current Expenses	
	to Apportion	2,102,355

	ADM - 16-17 As Reported 3/20/2018	Total % ADM	2016 Equal Val	Equal Val %
Easton	4.64	0.0579131	67,745,707	0.1360253
Franconia	47.73	0.5957314	286,981,348	0.5762244
Sugar Hill	27.75	0.3463555	143,310,453	0.2877503
	80.12	1.0000000	498,037,508	1.0000000

	Current Expenditures Rate		Capital Expenditures Rate		Less MS22 Town Specific	Total Apportioned	Less Final State Aid	Local Tax Assessment
Easton	0.057913	121,754	0.136025	46,183	-	167,937	23,535	144,402
Franconia	0.595731	1,252,439	0.576224	195,637	2,000	1,446,076	296,419	1,149,657
Sugar Hill	0.346356	728,162	0.287750	97,696	-	825,858	129,122	696,736
	1.000000	2,102,355	1.000000	339,516	2,000	2,439,871	449,076	1,990,795

Prepared by: 10/15/2018 rml
Reviewed by: 10/16/18 mvl

Final State Aid & Local Assessment
Should match Total to Apportion MS24

5,356,751

NH Department of Education
Office of School Finance

FY2019 Cooperative District Apportionment
271-3876

October 29, 2018

Sanborn Regional

Amount to Apportion (MS-24) 27,241,786

Less:

State Education Tax	2,696,902
Equitable Education Grants	3,172,172
	<hr/>
	5,869,074


To be raised from local taxes 21,372,712

Apportionment of Local Taxes:

	Apportioned	Less State Aid	Local Tax Assessment
Kingston	15,207,735	3,187,429	12,020,306
Newton	12,034,051	2,681,645	9,352,406
	<hr/>	<hr/>	<hr/>
	27,241,786	5,869,074	21,372,712

Prepared by: 
Business Analyst

10-29-18
Date

Reviewed by: 
Financial Analyst

10/30/18
Date


Director, Division of Program Support
NH Department of Education

10/30/18
Date


Director, Division of Municipal Services
NH Department of Revenue Administration

10/30/18
Date

FY2019 Cooperative Apportionment

Sanborn Regional		Operating Expenses 100% on ADM-R									
2018-2019		Capital Expenses 100% on ADM-R + growth over 5 years									
Budget (MS22 & 24)		35,148,007	Capital Expenses								
Less Local Rev & Cr (MS24)		7,906,221	Capital Costs								
Total to Apportion (MS24)		27,241,786	Less Bldg Aid								
Town Specific MS24 Rev		143,809	Net Capital								
Less Net Capital		(1,744,427)									
Curr. Expenses to Apportion		25,641,168									
State Aid											
Kingslon		Retained Tax	Grant	Total		FY2018		Town Specific Revenues			
Newton		1,573,456	1,613,973	State Aid		Adeq. Aid		Kenol			
Total		1,123,446	1,558,199	3,187,429		Adjustment or		Kindergarten			
		2,696,902	3,172,172	2,681,645		per SB539FN		Aid			
						14,228		56,842			
						6,104		45,949			
						20,332		102,791			
								20,686			

NH Department of Education
Office of School Finance

FY2019 Cooperative District Apportionment
271-3876

October 12, 2018

Shaker Regional

Amount to Apportion (MS-24)	20,420,636
Less:	
State Education Tax	1,938,440
Equitable Education Grants	4,864,892
	<u>6,803,332</u>
To be raised from local taxes	13,617,304

Apportionment of Local Taxes:

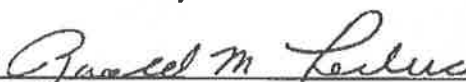
	Apportioned	Less State Aid	Local Tax Assessment
Belmont	15,483,242	5,827,896	9,655,346
<u>Canterbury</u>	<u>4,937,394</u>	<u>975,436</u>	<u>3,961,958</u>
	20,420,636	6,803,332	13,617,304

Prepared by:



Financial Analyst

10/12/18
Date

Reviewed by:


Business Analyst

10-15-18
Date



Director, Division of Program Support
NH Department of Education

10-15-18
Date


Director, Division of Municipal Services
NH Department of Revenue Administration

10/17/18
Date

FY2019 Cooperative Apportionment

Shaker Regional		Current Expenses 50% on ADM - 50% on Eq. Val				
2018-2019						
Budget (MS22 & 24)		23,128,939 ✓				
Less Local Rev & Cr (MS24)		2,708,303 ✓				
Total to Apportion (MS24)		20,420,636 ✓				
Less Town Specific MS24 Rev		109,987 ✓				
Curr. Expenses to Apportion		20,530,623 ✓				
State Aid		EE	EE	Total	Town Specific Revenue	
		Retained Tax	Grant	State Aid	Keno/Kinder	Impact/Adequ Total
Belmont		1,387,481 ✓	4,440,415 ✓	5,827,896	73,663 ✓	11,148 ✓ 84,811
Canterbury		550,959 ✓	424,477 ✓	975,436	23,796 ✓	1,380 ✓ 25,176
Total		1,938,440 ✓	4,864,892 ✓	6,803,332	97,459 ✓	12,528 ✓ 109,987
ADM - 16-17						
As Reported		2016				
	3/20/2018	ADM %	Equal Val	Equal Val %	Combined % for Current Exp	
Belmont	1,037.33 ✓	0.802545	649,265,560 ✓	0.714024 ✓	0.7582845	
Canterbury	255.22 ✓	0.197455	260,039,944 ✓	0.285976 ✓	0.2417155	
Total	1,292.55 ✓	1.000000	909,305,504 ✓	1.000000 ✓	1.0000000	
Current Expenditures		Less MS22	Total	Less Final	Local Tax	
	Rate	Town Specific	Apportioned	State Aid	Assessment	
Belmont	0.7582845	15,568,053	84,811 ✓ 15,483,242	5,827,896	9,655,346	
Canterbury	0.2417155	4,962,570	25,176 ✓ 4,937,394	975,436	3,961,958	
Total	1.0000000	20,530,623	109,987 20,420,636	6,803,332	13,617,304	
Prepared by	10/12/2018 mw					
Reviewed by	12/15/18 	Final State Aid & Local Assessment				
		Should match Total to Apportion MS24				
		20,420,636				

NH Department of Education
Office of School Finance

FY2019 Cooperative District Apportionment
271-3876

October 15, 2018

Souhegan Cooperative

Amount to Apportion (MS-24)	16,555,525
Less:	
State Education Tax	1,537,621
Equitable Education Grants	<u>1,656,069</u>
	3,193,690
To be raised from local taxes	13,361,835

Apportionment of Local Taxes:

	Apportioned	Less State Aid	Local Tax Assessment
Amherst	13,815,759	2,476,325	11,339,434
<u>Mont Vernon</u>	<u>2,739,766</u>	<u>717,365</u>	<u>2,022,401</u>
	16,555,525	3,193,690	13,361,835

Prepared by:

AMW
Financial Analyst

10/15/18

Date

Reviewed by:

Forrest M. Levesque
Business Analyst

10-15-18

Date

Caitlin Davis
Director, Division of Program Support
NH Department of Education

10-17-18

Date

Scott W. Hobbs
Director, Division of Municipal Services
NH Department of Revenue Administration

10/17/18

Date

FY2019 Cooperative Apportionment

Souhegan Cooperative		Current Expenses 50% on ADM - 50% on Eq. Val		Town Specific Revenues			
2018-2019				FY2018	Town Specific		
Budget (MS22 & 24)	18,171,472			Adeq. Aid	or		
Less Local Rev & Cr (MS24)	1,615,947			Adjustment or	Town		
Total to Apportion (MS24)	16,555,525			per HB3554FN	Impact Fees		Totals
Less Town Specific MS24 Rev	0						
Curr. Expenses to Apportion	16,555,525						
State Aid	EE	EE	Total				
	Retained Tax	Grant	State Aid				
Amherst	1,301,743	1,174,582	2,476,325				
Mont Vernon	235,878	481,487	717,365				
Total	1,537,621	1,656,069	3,193,690				
ADM - 16-17							
As Reported	3/20/2018	ADM %	2016				
			Equal Val	Equal Val %	Combined %		
Amherst	670.76	0.801099	1,757,997,930	0.867922	for Current Exp		
Mont Vernon	166.54	0.198901	267,526,949	0.132078	0.8345105		
Total	837.30	1.000000	2,025,524,879	1.000000	0.1654895		
					1.0000000		
Current Expenditures	Rate	Less MS22	Total	Less Final	Local Tax		
		Town Specific	Apportioned	State Aid	Assessment		
Amherst	0.8345105	-	13,815,759	2,476,325	11,339,434		
Mont Vernon	0.1654895	-	2,739,766	717,365	2,022,401		
Total	1.0000000	0	16,555,525	3,193,690	13,361,835		
Prepared by	10/15/2018 mw						
Reviewed by	10/17/18						
				Final State Aid & Local Assessment			16,555,525
				Should match Total to Apportion MS24			

NH Department of Education
Office of School Finance

FY2019 Cooperative District Apportionment
271-3876

October 21, 2018

Timberlane Regional

Amount to Apportion (MS-24)	63,578,742
Less:	
State Education Tax	6,543,230
Equitable Education Grants	9,988,478
	<u>16,531,708</u>
To be raised from local taxes	47,047,034

Apportionment of Local Taxes:

	Apportioned	Less State Aid	Local Tax Assessment
Atkinson	14,556,485	3,025,634	11,530,851
Danville	11,522,982	3,579,098	7,943,884
Plaistow	19,409,352	4,423,219	14,986,133
<u>Sandown</u>	<u>18,089,923</u>	<u>5,503,757</u>	<u>12,586,166</u>
	63,578,742	16,531,708	47,047,034

Prepared by:

Paul M. Leduc
Business Analyst

10-21-18
Date

Reviewed by:

AMW
Financial Analyst

10/22/18
Date

Caitlin Davis
Director, Division of Program Support
NH Department of Education

10/22
Date

Th. Huff
Director, Division of Municipal Services
NH Department of Revenue Administration

10/23/18
Date

FY2019 Cooperative Apportionment

Timberlane Regional		2018-2019		Operating 100% on ADM, Capital 100% on Equalized Valuation				
Budget (MS22 & 24)		71,890,367						
Less Local Rev & Cr (MS24)		8,311,625						
Total to Apportion (MS24)		63,578,742						
Less Net Capital		1,597,444						
Current Expenses		61,981,298						
Town Specific MS24 Rev		404,257						
Curr. Expenses to Apportion		62,385,555						
State Aid								
		Retained Tax	Grant	Total				
				State Aid				
Atkinson		2,113,952	911,682	3,025,634				
Danville		850,236	2,728,862	3,579,098				
Plaistow		2,199,277	2,223,942	4,423,219				
Sandown		1,379,765	4,123,992	5,503,757				
Total		6,543,230	9,988,478	16,531,708				
ADM - 16-17								
As Reported								
		3/20/2018	ADM %	2016				
				Equal Val	Equal Val %			
Atkinson		779.59	0.2265256	983,888,121	0.3212569			
Danville		627.46	0.1823211	399,346,512	0.1303937			
Plaistow		1,044.91	0.3036196	1,036,307,070	0.3383727			
Sandown		989.55	0.2875337	643,078,809	0.2099767			
Total		3,441.51	1.0000000	3,062,620,512	1.0000000			
		Current Expenditures	Capital Expenditures	Less MS24	Total	FY17	Local Tax	
		Rate	Rate	Town Specific	Apportioned	Adequacy	Assessment	
Atkinson		0.226526	14,131,925	0.3212569	513,191	88,631	14,556,485	3,025,634
Danville		0.182321	11,374,203	0.1303937	208,297	59,518	11,522,982	3,579,098
Plaistow		0.303620	18,941,478	0.3383727	540,530	72,656	19,409,352	4,423,219
Sandown		0.287534	17,937,949	0.2099767	335,426	183,452	18,089,923	5,503,757
Total		1.000000	62,385,555	1.0000000	1,597,444	404,257	63,578,742	16,531,708
								47,047,034
Prepared by		10/21/2018						
Reviewed by		10/22/18						
Should match Total to Apportion MS24								63,578,742

NH Department of Education
Office of School Finance

FY2019 Cooperative District Apportionment
271-3876

October 21, 2018

White Mountains Regional

Amount to Apportion (MS-24)	18,116,798
Less:	
State Education Tax	2,131,714
Equitable Education Grants	6,156,668
	<u>8,288,382</u>
To be raised from local taxes	9,828,416

Apportionment of Local Taxes:

	Apportioned	Less State Aid	Local Tax Assessment
Carroll	3,161,611	765,882	2,395,729
Dalton	1,930,595	881,278	1,049,317
Jefferson	2,169,493	744,773	1,424,720
Lancaster	6,585,517	3,789,168	2,796,349
<u>Whitefield</u>	<u>4,269,582</u>	<u>2,107,281</u>	<u>2,162,301</u>
	18,116,798	8,288,382	9,828,416

Prepared by:

Bruce M. LeBlanc
Business Analyst

10-21-18
Date

Reviewed by:

Ann W.
Financial Analyst

10/22/18
Date

Caitlin Davis
Director, Division of Program Support
NH Department of Education

10/24/18
Date

Mike Hall
Director, Division of Municipal Services
NH Department of Revenue Administration

10/23/18
Date

FY2019
Cooperative Apportionment

White Mountains Regional
2018-2019

Current Expenses 60% on ADM - 40% on Eq. Val

Budget (MS22 & 24)	20,977,064
Less Local Rev & Cr (MS24)	2,860,266
Total to Apportion (MS24)	18,116,798

Less Town Specific MS24 Rev	73,190
Curr. Expenses to Apportion	18,189,988

State Aid

	Retained Tax	Grant	Total State Aid
Carroll	765,882	-	765,882
Dalton	183,713	697,565	881,278
Jefferson	253,507	491,266	744,773
Lancaster	538,780	3,250,388	3,789,168
Whitefield	389,832	1,717,449	2,107,281
Total	2,131,714	6,156,668	8,288,382

Town Specific Revenues
FY2018

	Keno Kindergarten	National Forest	Totals
Carroll	3,642	7,872	11,514
Dalton	6,600	-	6,600
Jefferson	4,809	3,080	7,889
Lancaster	32,144	743	32,887
Whitefield	14,300	-	14,300
Total	61,495	11,695	73,190

	ADM - 16-17 As Reported 3/20/2018	ADM %	2016 Equal Val	Equal Val %	Combined % for Current Exp
Carroll	59.83	0.0547819	356,203,017	0.353542	0.174286
Dalton	131.17	0.1201026	86,406,570	0.085761	0.106366
Jefferson	131.47	0.1203772	119,225,391	0.118335	0.119560
Lancaster	478.39	0.4380259	255,323,815	0.253416	0.364182
Whitefield	291.29	0.2667124	190,368,264	0.188946	0.235606
Total	1,092.15	1.0000000	1,007,527,057	1.000000	1.000000

FY2019
Cooperative Apportionment

	SB539	2018 Adeq Aid Adjustment	Totals	2018 Adjustments	ADM - 16-17	ADM %	Equal Val	Equal Val %	Combined % for Current Exp
Carroll	-	-	-	2,865	59.83	0.18553664	356,203,017	0.6339994	0.364922
Dalton	-	-	-	2,399	131.17	0.40676652	86,406,570	0.1537935	0.305577
Jefferson	-	-	-	2,587	131.47	0.40769684	119,225,391	0.2122071	0.329501
Lancaster	2,787	3,276	6,063	(6,063)	322.47	1.0000000	561,834,978	1.0000000	1.000000
Whitefield	697	1,091	1,788	(1,788)					
Total	3,484	4,367	7,851	-					

	Current Expenditures	Less MS24	Adjustments per	Total	Less Final	Local Tax	
	Rate	Town Specific	RSA 195:15 III(b)	Apportioned	State Aid	Assessment	
Carroll	0.174286	3,170,260	11,514	2,865	3,161,611	765,882	2,395,729
Dalton	0.106366	1,934,796	6,600	2,399	1,930,595	881,278	1,049,317
Jefferson	0.119560	2,174,795	7,889	2,587	2,169,493	744,773	1,424,720
Lancaster	0.364182	6,624,467	32,887	(6,063)	6,585,517	3,789,168	2,796,349
Whitefield	0.235606	4,285,670	14,300	(1,788)	4,269,582	2,107,281	2,162,301
Total	1.000000	18,189,988	73,190	-	18,116,798	8,288,382	9,828,416

Prepared by 10/21/2018 rml
Reviewed by 10/22/18 im

Final State Aid & Local Assessment

18,116,798

Should match Total to Apportion on MS24

NH Department of Education
Office of School Finance

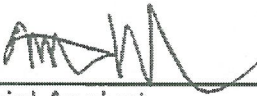
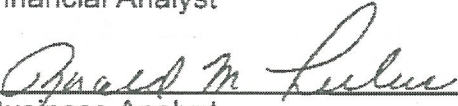


FY2019 Cooperative District Apportionment
271-3876

October 15, 2018

Wilton Lyndeborough Coop

Amount to Apportion (MS-24)	11,487,460
Less:	
State Education Tax	1,186,671
Equitable Education Grants	1,214,038
	<hr/>
	2,400,709
To be raised from local taxes	9,086,751

	Apportioned	Less State Aid	Local Tax Assessment
Lyndeborough	3,266,900	653,331	2,613,569
Wilton	8,220,560	1,747,378	6,473,182
	<hr/>	<hr/>	<hr/>
	11,487,460	2,400,709	9,086,751

Prepared by: 	<u>10/15/18</u>
Financial Analyst	Date
Reviewed by: 	<u>10-15-18</u>
Business Analyst	Date
	<u>10-15-18</u>
Director, Division of Program Support NH Department of Education	Date
	<u>10/15/18</u>
Director, Division of Municipal Services NH Department of Revenue Administration	Date

FY2019 Cooperative Apportionment

Wilton Lyndeborough Coop 2018-2019				Current & Capital Expenses 50% on ADM - 50% on Eq. Val Effective July 1, 2014		
Budget (MS22 & 24)	12,529,005			Building Aid for pre-2014 projects credit to district.		
Less Local Rev & Cr (MS24)	1,041,545			2014 Capital projects charge Lyndeborough \$96,564; Wilton balance, Building Aid N/A		
Total to Apportion (MS24)	11,487,460			Capital projects afert 2014 charge to district		
Less 2014 Capital Expenses	604,889					
Current Expenses	10,882,571					
Plus Town Specific Rev	62,155					
Curr. Expenses to Apportion	10,944,726					
State Aid				Article of Agreement # 16		
	Retained Tax	Grant	Total	2014 only Capital Year 4 of 20		
			State Aid	Check bond schedule each year		
Lyndeborough	373,165	280,166	653,331	No Building Aid for these projects		
Wilton	813,506	933,872	1,747,378	Principal +		
Total	1,186,671	1,214,038	2,400,709	Interest		
				Lyndeborough	96,564	\$96,564 for 20 yrs
				Wilton	508,325	balance
					604,889	
ADM 16-17						
As Reported		2016		Combined %		Town Specific Revenue
	3/20/2018	ADM %	Equal Val	Equal Val %	for Current Exp	Keno/Kinder
Lyndeborough	148.07	0.267443	174,066,117	0.314506	0.2909745	Adequacy Adj
Wilton	405.58	0.732557	379,392,871	0.685494	0.7090255	Total
Total	553.65	1.000000	553,458,988	1.000000	1.0000000	14,300
						40,700
						7,155
						55,000
						7,155
						62,155
Less						
	Current Expenditures	Article 16	Town Specific	Total	Less Final	Local Tax
	Rate	Town Specific	Revenues	Apportioned	State Aid	Assessment
Lyndeborough	0.2909745	3,184,636	96,564	14,300	3,266,900	653,331
Wilton	0.7090255	7,760,090	508,325	47,855	8,220,560	1,747,378
Total	1.0000000	10,944,726	604,889	62,155	11,487,460	2,400,709
						9,086,751
Prepared by 10/15/2018 mw						
Reviewed by 10/15/18 rm						
Final State Aid & Local Assessment						11,487,460
Should match Total to Apportion MS24						

NH Department of Education
Office of School Finance

FY2019 Cooperative District Apportionment
271-3876

October 8, 2018

Winnacunnet Coop

Amount to Apportion (MS-24)		24,549,458
Less:		
State Education Tax	4,656,597	
Equitable Education Grants	<u>379,798</u>	
	5,036,395	
To be raised from local taxes		19,513,063

Apportionment of Local Taxes:

	Apportioned	Less State Aid	Local Tax Assessment
Hampton	11,422,683	2,397,991	9,024,692
Hampton Falls	1,821,262	403,851	1,417,411
North Hampton	3,566,242	796,969	2,769,273
Seabrook	<u>7,739,271</u>	<u>1,437,584</u>	<u>6,301,687</u>
	24,549,458	5,036,395	19,513,063

Prepared by:

Quaid M. Fisher
Business Analyst

10-8-18
Date

Reviewed by:

Matthew W. Smith
Financial Analyst

10/11/18
Date

Laithia Davis
Director, Division of Program Support
NH Department of Education

10/11/18
Date

Scott W. Hark
Director, Division of Municipal Services
NH Department of Revenue Administration

10/11/18
Date

FY2019 Cooperative Apportionment

Winnacunnet Coop		2018-2019		Current Expenses 50% on ADM - 50% on Eq. Val		Capital Expenses 100% on Eq. Val.	
		Budget (MS22 & 24)					
Budget (MS22 & 24)		27,428,442					
Less Local Rev & Cr (MS24)		2,878,984					
Total to Apportion (MS24)		24,549,458					
						Capital Expenses	
Less Net Capital		2,180,694				Principal + Interest	
Current Expenses		22,368,764				Building Improvement:	
Town Specific MS24 Rev		-189				Less Bldg Aid	
Curr. Expenses to Apportion		22,368,575				Net Capital	
						2,180,694	
State Aid		EE		EE		Town Specific Revenues	
		Retained Tax		Grant		FY2018 Town Specific	
Hampton		2,397,991				Adeq. Aid	
Hampton Falls		311,201		92,650		Adjustment per	
North Hampton		796,969				RSA 195:14 III(b)	
Seabrook		1,150,436		287,148		Impact Fees	
Total		4,656,597		379,798		Totals	
						-	
						-	
						-	
						-	
						-	
						-	
						-	
						-	
						-	
						-	
						-	
						-	
						-	
						-	
						-	
						-	
						-	
						-	
						-	
						-	
						-	
						-	
						-	
						-	
						-	
						-	
						-	
						-	
						-	
						-	
						-	
						-	
						-	
						-	
						-	
						-	
						-	
						-	
						-	
						-	
						-	
						-	
						-	
						-	
						-	
						-	
						-	
						-	
						-	
						-	
						-	
						-	
						-	
						-	
						-	
						-	
						-	
						-	
						-	
						-	
						-	
						-	
						-	
						-	
						-	
						-	
						-	
						-	
						-	
						-	
						-	
						-	
						-	
						-	
						-	
						-	
						-	
						-	
						-	
						-	
						-	
						-	
						-	
						-	
						-	
						-	
						-	
						-	
						-	
						-	
						-	
						-	
						-	
						-	
						-	
						-	
						-	
						-	
						-	
						-	
						-	
						-	
						-	
						-	

NH Department of Education
Office of School Finance

FY2019 Cooperative District Apportionment
271-3876

October 7, 2018


Winnisquam Regional

Amount to Apportion (MS-24)	23,231,226
Less:	
State Education Tax	2,748,271
Equitable Education Grants	6,167,009
	<u>8,915,280</u>
To be raised from local taxes	14,315,946

	Apportioned	Less State Aid	Local Tax Assessment
Northfield	8,584,448	4,693,527	3,890,921
Sanbornton	6,141,194	1,473,243	4,667,951
Tilton	8,505,584	2,748,510	5,757,074
	<u>23,231,226</u>	<u>8,915,280</u>	<u>14,315,946</u>

Prepared by:  10/8/18
Financial Analyst Date

Reviewed by:  10/8/18
Business Analyst Date

 10/8/18
Director, Division of Program Support Date
NH Department of Education

 10/8/18
Director, Division of Municipal Services Date
NH Department of Revenue Administration

FY2019 Cooperative Apportionment

Winnisquam Regional				Current Expenses 70% on ADM - 30% on Eq. Val	
2018-2019				Effective - July 1, 2009	
Budget (MS22 & 24)	27,913,654				
Less Local Rev & Cr (MS24)	4,682,428				
Total to Apportion (MS24)	23,231,226				
Less Town Specific MS24 Rev	10,621				
Curr. Expenses to Apportion	23,241,847				
State Aid	EE	EE	Total	Town Specific Revenues	
	Retained Tax	Grant	State Aid	FY2018	Town Specific
Northfield	660,771	4,032,756	4,693,527	Adeq. Aid	or
Sanbornton	991,675	481,568	1,473,243	Adjustment or	Town
Tilton	1,095,825	1,652,685	2,748,510	per SB539FN	Impact Fees
				6,761	6,761
				1,394	1,394.00
				1,716	2,466
Total	2,748,271	6,167,009	8,915,280	9,871	10,621
ADM - 16-17					
As Reported	2016				
3/17/2017	ADM %	Equal Val	Equal Val %	Combined %	
Northfield	600.18	311,369,349	0.239969	for Current Exp	
Sanbornton	318.12	460,719,767	0.355072	0.369644	
Tilton	493.16	525,449,531	0.404959	0.264290	
	1,411.46	1,297,538,647	1.000000	0.366066	
				1.000000	
Current Expenditures	Less MS24	Total	Less Final	Local Tax	
Rate	Town Specific	Apportioned	State Aid	Assessment	
Northfield	8,591,209	8,584,448	4,693,527	3,890,921	
Sanbornton	6,142,588	6,141,194	1,473,243	4,667,951	
Tilton	8,508,050	8,505,584	2,748,510	5,757,074	
Total	23,241,847	23,231,226	8,915,280	14,315,946	
Prepared by	10/7/2018 mw				
Reviewed by	10/8/18			Final State Aid & Local Assessment	
				Should match Total to Apportion MS24	
				23,231,226	