

NH Department of Education
Office of School Finance

FY2018 Cooperative District Apportionment
271-3876

November 13, 2017

Contoocook Valley

| | | |
|-------------------------------|-------------------|------------|
| Amount to Apportion (MS-24) | | 40,368,728 |
| State Education Tax | 4,561,136 | |
| Equitable Education Grants | 7,383,872 | |
| | <u>11,945,008</u> | |
| To be raised from local taxes | | 28,423,720 |

Apportionment of Local Taxes:

| | Apportioned | Less State Aid | Local Tax Assessment |
|--------------|-------------------|-------------------|----------------------|
| Antrim | 5,473,550 | 2,598,572 | 2,874,978 |
| Bennington | 3,019,964 | 1,349,136 | 1,670,828 |
| Dublin | 3,507,556 | 670,161 | 2,837,395 |
| Francestown | 3,282,098 | 879,739 | 2,402,359 |
| Greenfield | 3,510,513 | 1,152,390 | 2,358,123 |
| Hancock | 3,945,172 | 770,202 | 3,174,970 |
| Peterborough | 13,903,275 | 3,653,913 | 10,249,362 |
| Sharon | 878,285 | 207,889 | 670,396 |
| Temple | 2,848,315 | 663,006 | 2,185,309 |
| | <u>40,368,728</u> | <u>11,945,008</u> | <u>28,423,720</u> |

Prepared by:

Garrett M. Leduc
Business Analyst

11-13-17
Date

Reviewed by:

Sally O'Hell
Name & Title Business Analyst

11/13/17
Date

Caitlin Davis

Director, Division of Program Support
NH Department of Education

11/13/17
Date

Dr. W. H. Hark

Director, Division of Municipal Services
NH Department of Revenue Administration

11/13/17
Date

FY2018 Cooperative Apportionment

| Contoocook Valley | | Current Expenses 50% on most recent ADM - most recent 50% on Eq. Val | | | | |
|-----------------------------|--------------|---|---------------|---|-----------------------------------|--------|
| 2017-2018 | | Change to formula effective - 7-1-2010. ADM is the finalized revised 2015-16 ADM as of 11-13-17 | | | | |
| Budget (MS22 & 24) | 45,858,369 | | | | | |
| Less Local Rev & Cr (MS24) | 5,489,641 | | | | | |
| Total to Apportion (MS24) | 40,368,728 | | | | | |
| Town Specific MS24 Rev | 17,327 | | | | | |
| Curr. Expenses to Apportion | 40,386,055 | | | | | |
| State Aid | EE | EE | Total | Town Specific Revenues | | |
| | Retained Tax | Grant | State Aid | FY2017 Adeq. Aid Adjustment or per HB3554FN | Town Specific or Town Impact Fees | Totals |
| Antrim | 496,075 | 2,102,497 | 2,598,572 | - | - | - |
| Bennington | 237,106 | 1,112,030 | 1,349,136 | - | - | - |
| Dublin | 567,275 | 102,886 | 670,161 | 17,327 | - | 17,327 |
| Fracestown | 420,481 | 459,258 | 879,739 | - | - | - |
| Greenfield | 333,453 | 818,937 | 1,152,390 | - | - | - |
| Hancock | 572,316 | 197,886 | 770,202 | - | - | - |
| Peterborough | 1,505,840 | 2,148,073 | 3,653,913 | - | - | - |
| Sharon | 109,270 | 98,619 | 207,889 | - | - | - |
| Temple | 319,320 | 343,686 | 663,006 | - | - | - |
| Total | 4,561,136 | 7,383,872 | 11,945,008 | 17,327 | - | 17,327 |
| ADM - 15-16 | | 2016 | | Combined % | | |
| As Reported | 11/13/2017 | ADM % | Equal Val | Equal Val % | for Current Exp | |
| Antrim | 343.88 | 0.157008 | 228,588,210 | 0.11405333 | 0.1355307 | |
| Bennington | 203.62 | 0.092968 | 113,412,619 | 0.05658685 | 0.0747774 | |
| Dublin | 155.24 | 0.070879 | 207,798,582 | 0.10368041 | 0.0872797 | |
| Fracestown | 156.77 | 0.071578 | 182,300,239 | 0.09095810 | 0.0812681 | |
| Greenfield | 209.69 | 0.095740 | 156,545,562 | 0.07810789 | 0.0869239 | |
| Hancock | 166.30 | 0.075929 | 239,392,496 | 0.11944409 | 0.0976865 | |
| Peterborough | 762.15 | 0.347980 | 682,515,027 | 0.34053861 | 0.3442593 | |
| Sharon | 40.00 | 0.018263 | 50,569,181 | 0.02523133 | 0.0217472 | |
| Temple | 152.56 | 0.069655 | 143,100,246 | 0.07139939 | 0.0705272 | |
| Total | 2,190.21 | 1.000000 | 2,004,222,162 | 1.0000000 | 1.0000000 | |

FY2018 Cooperative Apportionment

| | Current Expenditures | | Less MS24 | Total | Less Final | Local Tax |
|--------------------------------------|----------------------|------------|---------------|-------------|------------|------------|
| | Rate | | Town Specific | Apportioned | State Aid | Assessment |
| Antrim | 0.1355307 | 5,473,550 | - | 5,473,550 | 2,598,572 | 2,874,978 |
| Bennington | 0.0747774 | 3,019,964 | - | 3,019,964 | 1,349,136 | 1,670,828 |
| Dublin | 0.0872797 | 3,524,883 | 17,327 | 3,507,556 | 670,161 | 2,837,395 |
| Francestown | 0.0812681 | 3,282,098 | - | 3,282,098 | 879,739 | 2,402,359 |
| Greenfield | 0.0869239 | 3,510,513 | - | 3,510,513 | 1,152,390 | 2,358,123 |
| Hancock | 0.0976865 | 3,945,172 | - | 3,945,172 | 770,202 | 3,174,970 |
| Peterborough | 0.3442593 | 13,903,275 | - | 13,903,275 | 3,653,913 | 10,249,362 |
| Sharon | 0.0217472 | 878,285 | - | 878,285 | 207,889 | 670,396 |
| Temple | 0.0705272 | 2,848,315 | - | 2,848,315 | 663,006 | 2,185,309 |
| Total | 1.0000000 | 40,386,055 | 17,327 | 40,368,728 | 11,945,008 | 28,423,720 |
| Prepared by | 11/13/2017 rml | | | | | |
| Reviewed by | 11/13/17 SDJ | | | | | |
| Final State Aid & Local Assessment | | | | | | 40,368,728 |
| Should match Total to Apportion MS24 | | | | | | |

NH Department of Education
Office of School Finance

FY2018 Cooperative District Apportionment
271-3876

October 25, 2017

Exeter Regional

| | |
|-------------------------------|-------------------|
| Amount to Apportion (MS-24) | 48,167,690 |
| Less: | |
| State Education Tax | 5,987,514 |
| Equitable Education Grants | 6,264,306 |
| | <u>12,251,820</u> |
| To be raised from local taxes | 35,915,870 |

Apportionment of Local Taxes:

| | Apportioned | Less State Aid | Local Tax Assessment |
|---------------|-------------------|-------------------|----------------------|
| Brentwood | 7,939,488 | 1,956,167 | 5,983,321 |
| East Kingston | 3,690,398 | 973,525 | 2,716,873 |
| Exeter | 19,163,716 | 4,997,119 | 14,166,597 |
| Kensington | 3,448,510 | 899,051 | 2,549,459 |
| Newfields | 2,646,030 | 624,088 | 2,021,942 |
| Stratham | 11,279,548 | 2,801,870 | 8,477,678 |
| | <u>48,167,690</u> | <u>12,251,820</u> | <u>35,915,870</u> |

Prepared by:

David M. Luce
Business Analyst

10-25-17

Date

Reviewed by:

Sally D. Helms
Name & Title Business Analyst

10/26/17

Date

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

10/27/17


Date

Stephen W. Kil
Director, Division of Municipal Services
NH Department of Revenue Administration

10/27/17

Date

FY2018 Cooperative Apportionment

| | | | | | |
|------------------------------|--|--|-------------|-----------------------------------|------------------|
| Exeter Regional | | 2017-2018 | | 50% ADM-R and 50% Fall Enrollment | |
| Budget (MS-22 & 24) | | 57,564,903 | | | |
| Less Local Rev & Cr (MS-24) | | 9,397,213 | | | |
| Total to Apportion (MS-24) | | 48,167,690 | | | |
| | | | | | |
| Add Back Town Specific MS-24 | | 330,765 | | | |
| Curr. Expenses to Apportion | | 48,498,455 | | | |
| | | | | | |
| State Aid | EE | EE | Total | Town Specific Revenues | |
| | Retained Tax | Grant | State Aid | FY2017 Town Specific | |
| Brentwood | 791,029 | 1,165,138 | 1,956,167 | Adeq. Aid | or |
| East Kingston | 446,995 | 526,530 | 973,525 | Adjustment or | Town |
| Exeter | 2,274,619 | 2,722,500 | 4,997,119 | per HB3554FN | Impact Fees |
| Kensington | 475,567 | 423,484 | 899,051 | | Totals |
| Newfields | 331,110 | 292,978 | 624,088 | | |
| Stratham | 1,668,194 | 1,133,676 | 2,801,870 | | |
| Total | 5,987,514 | 6,264,306 | 12,251,820 | | |
| | | | | | |
| | ADM - 15-16 | Enrollment 16-17 | | | |
| | As Reported | Oct 1- 2015 | | | |
| | 3/17/2017 | ADM % | Fall Enroll | Enroll % | 50/50 Combined % |
| Brentwood | 504.64 | 0.16280390 | 493 | 0.164608 | 0.1637060 |
| East Kingston | 229.42 | 0.07401409 | 237 | 0.079132 | 0.0765730 |
| Exeter | 1,229.14 | 0.39653771 | 1,185 | 0.395659 | 0.3960984 |
| Kensington | 236.79 | 0.07639176 | 212 | 0.070785 | 0.0735884 |
| Newfields | 171.03 | 0.05517666 | 162 | 0.054090 | 0.0546333 |
| Stratham | 728.66 | 0.23507588 | 706 | 0.235726 | 0.2354009 |
| Total | 3,099.68 | 1.00000000 | 2,995 | 1.000000 | 1.0000000 |
| | | | | | |
| | 50/50 Combined % | Less MS-24 | Total | Less Final | Local Tax |
| | Rate | Town Specific | Apportioned | State Aid | Assessment |
| Brentwood | 0.1637060 | 7,939,488 | 7,939,488 | 1,956,167 | 5,983,321 |
| East Kingston | 0.0765730 | 3,713,672 | 3,690,398 | 973,525 | 2,716,873 |
| Exeter | 0.3960984 | 19,210,160 | 19,163,716 | 4,997,119 | 14,166,597 |
| Kensington | 0.0735884 | 3,568,924 | 3,448,510 | 899,051 | 2,549,459 |
| Newfields | 0.0546333 | 2,649,631 | 2,646,030 | 624,088 | 2,021,942 |
| Stratham | 0.2354009 | 11,416,580 | 11,279,548 | 2,801,870 | 8,477,678 |
| Total | 1.0000000 | 48,498,455 | 48,167,690 | 12,251,820 | 35,915,870 |
| | | | | | |
| Prepared by | 10/25/17 rml | Final State Aid & Local Assessment | | | |
| Reviewed by | 10/26/17  | Should match Total to Apportion from MS-24 | | | |
| | | | | 48,167,690 | |

| Town Specific Revenues | | |
|------------------------|-------------|---------|
| FY2017 Town Specific | | |
| Adeq. Aid | or | |
| Adjustment or | Town | |
| per HB3554FN | Impact Fees | Totals |
| - | - | - |
| 23,274 | - | 23,274 |
| (2,956) | 49,400 | 46,444 |
| 120,414 | - | 120,414 |
| 3,601 | - | 3,601 |
| 137,032 | - | 137,032 |
| 281,365 | 49,400 | 330,765 |

NH Department of Education
Office of School Finance

FY2018 Cooperative District Apportionment
271-3876

October 11, 2017

Fall Mountain

| | |
|-------------------------------|------------------|
| Amount to Apportion (MS-24) | 26,876,704 |
| Less: | |
| State Education Tax | 2,140,766 |
| Equitable Education Grants | <u>7,997,844</u> |
| | 10,138,610 |
| To be raised from local taxes | 16,738,094 |

Apportionment of Local Taxes:

| | Apportioned | Less State Aid | Local Tax Assessment |
|-------------|------------------|------------------|----------------------|
| Acworth | 1,792,391 | 643,309 | 1,149,082 |
| Alstead | 4,007,047 | 1,638,224 | 2,368,823 |
| Charlestown | 11,641,280 | 5,299,263 | 6,342,017 |
| Langdon | 1,619,218 | 495,630 | 1,123,588 |
| Walpole | <u>7,816,768</u> | <u>2,062,184</u> | <u>5,754,584</u> |
| | 26,876,704 | 10,138,610 | 16,738,094 |

Prepared by: Paul M. Leves 10-11-17
Business Analyst Date

Reviewed by: Sally O'Neil 10/13/17
Name and Title Business Analyst Date

Caroline Davis 10/13/17
Director, Division of Program Support Date
NH Department of Education

[Signature] 10-13-17
Director, Division of Municipal Services Date
NH Department of Revenue Administration

FY2018 Cooperative Apportionment

| Fall Mountain | | per SAU Calculations | | | |
|-----------------------------------|----------------|---------------------------------------|-----------------|--|------------|
| 2017-2018 | | | | | |
| Budget (MS22 & 24) | 31,106,299 | | | | |
| Less Local Rev & Cr (MS24) | 4,229,595 | | | | |
| Total to Apportion (MS24) | 26,876,704 | | | | |
| | | from Fall Mtn Revised 10-11-17 page 2 | | | |
| State Aid | Retained Tax | Grant | Total State Aid | District Assessment before state education tax | |
| Acworth | 218,214 | 425,095 | 643,309 | 1,367,296 | |
| Alstead | 381,405 | 1,256,819 | 1,638,224 | 2,750,228 | |
| Charlestown | 571,472 | 4,727,791 | 5,299,263 | 6,913,489 | |
| Langdon | 121,013 | 374,617 | 495,630 | 1,244,601 | |
| Walpole | 848,662 | 1,213,522 | 2,062,184 | 6,603,246 | |
| Total | 2,140,766 | 7,997,844 | 10,138,610 | 18,878,860 | |
| | | per SAU | | Local Tax | |
| Grant + Dist Asses to Apportioned | Grant | Apportionment less Grant | Final State Tax | Apportionment Amount | |
| Acworth | 1,792,391 | 425,095 | 1,367,296 | 218,214 | 1,149,082 |
| Alstead | 4,007,047 | 1,256,819 | 2,750,228 | 381,405 | 2,368,823 |
| Charlestown | 11,641,280 | 4,727,791 | 6,913,489 | 571,472 | 6,342,017 |
| Langdon | 1,619,218 | 374,617 | 1,244,601 | 121,013 | 1,123,588 |
| Walpole | 7,816,768 | 1,213,522 | 6,603,246 | 848,662 | 5,754,584 |
| Total | 26,876,704 | 7,997,844 | 18,878,860 | 2,140,766 | 16,738,094 |
| Prepared by | 10/11/2017 rml | Final State Aid & Local Assessment | | | |
| Reviewed by | 10/13/17 SDF | Should match Total to Apportion MS24 | | | |
| | | | | | 26,876,704 |

NH Department of Education
Office of School Finance

FY2018 Cooperative District Apportionment
271-3876

October 17, 2017

Gorham Randolph Shelburne

Amount to Apportion (MS-24) 6,949,960

Less:

State Education Tax 718,835
Equitable Education Grants 1,981,567
2,700,402

To be raised from local taxes 4,249,558

Apportionment of Local Taxes:

(A)
Apportioned Less State Aid
Gorham 6,081,369 2,398,194
Randolph 339,259 133,677
Shelburne 529,332 168,531
6,949,960 2,700,402

(B)
Chapter 89, Laws of 2005
Local Tax Buy-In Total
Assessment Year 11 of 20 Assessment
Gorham 3,683,175 0 3,683,175
Randolph 205,582 11,877 217,459
Shelburne 360,801 18,784 379,585
4,249,558 30,661 4,280,219

For Tax Rate Add A & B (6,949,960) + (30,661) = 6,980,621

Prepared by:

Garrett M. Leland
Business Analyst

10-17-17
Date

Reviewed by:

Sally D. Sullivan
Name & Title Business Analyst

10/19/17
Date

Antonia Davis
Director, Division of Municipal Support
NH Department of Education

10-19-17
Date

Stacy H. L.
Director, Division of Municipal Services
NH Department of Revenue Administration

10/19/17
Date

TAX
RATE

(A) (B)
Gorham 6,081,369 + 0 = 6,081,369
Randolph 339,259 + 11,877 = 351,136
Shelburne 529,332 + 18,784 = 548,116
6,949,960 + 30,661 = 6,980,621

FY2018 Cooperative Apportionment

| Gorham Randolph Shelburne Coop 2017-2018 | | | | Operating Expenses - 95% on ADM for three years and 5% on Eq. Val for three years | | | | |
|---|----------------------|----------------------|-------------------------|---|----------------------|----------------------|--|-----------|
| Budget (MS22 & 24) | ✓ | 8,178,081 | | Capital Expenses - 100% on Eq. Val 3 years | | | | |
| Less Local Rev & Cr (MS24) | ✓ | 1,228,121 | | Capital Expenses | | | | |
| Total to Apportion (MS24) | ✓ | 6,949,960 | | Capital Equip | 263,056 | ✓ | | |
| | | | | Less Bldg Aid | - | ✓ | | |
| Less Net Capital | ✓ | 263,056 | | Less Capital Res | | ✓ | | |
| Current Expenses | ✓ | 6,686,904 | | Net Capital | 263,056 | ✓ | | |
| Less Town Specific MS24 Rev <i>Plus</i> | ✓ | 16,213 | | | | | | |
| Curr. Expenses to Apportion | | 6,703,117 | | | | | | |
| | | | | | | | | |
| State Aid | EE | EE | Total | | | | | |
| | Retained Tax | Grant | State Aid | | | | | |
| Gorham | ✓ 475,557 | ✓ 1,922,637 | 2,398,194 | | | | | |
| Randolph | ✓ 133,677 | ✓ - | 133,677 | | | | | |
| Shelburne | ✓ 109,601 | ✓ 58,930 | 168,531 | | | | | |
| Total | 718,835 | 1,981,567 | 2,700,402 | | | | | |
| | ADM - 13-14 | ADM - 14-15 | ADM - 15-16 | | | | | |
| | As Reported | As Reported | As Reported | | | | | |
| | 9/10/2014 | 3/15/2016 | 3/17/2017 | | | | | |
| | As Reported | As Reported | As Reported | 3 Year ADM | Total | | | |
| | | | | Total | % ADM | | | |
| Gorham | ✓ 373.45 | ✓ 382.91 | ✓ 379.47 | 1,135.83 | 0.894255 | | | |
| Randolph | ✓ 21.07 | ✓ 12.42 | ✓ 15.03 | 48.52 | 0.038201 | | | |
| Shelburne | ✓ 31.10 | ✓ 25.73 | ✓ 28.96 | 85.79 | 0.067544 | | | |
| Total | 425.62 | 421.06 | 423.46 | 1,270.14 | 1.000000 | | | |
| | | | | | | | | |
| | 2013 | 2014 | 2015 | 3 Year Equal | Total % | Combined 95% on | | |
| | Equal Val | Equal Val | Equal Val | Val. Total | Equal Val | ADM - 5 % Equal Val | | |
| Gorham | ✓ 259,485,698 | ✓ 237,190,720 | ✓ 235,642,187 | 732,318,605 | 0.651265 | 0.882105 | | |
| Randolph | ✓ 63,734,496 | ✓ 68,086,341 | ✓ 60,497,692 | 192,318,529 | 0.171032 | 0.044843 | | |
| Shelburne | ✓ 67,929,150 | ✓ 65,812,364 | ✓ 66,077,563 | 199,819,077 | 0.177703 | 0.073052 | | |
| | 391,149,344 | 371,089,425 | 362,217,442 | 1,124,456,211 | 1.000000 | 1.000000 | | |
| | | | | | | | | |
| | Current Expenditures | Capital Expenditures | Less MS24 Town Specific | Total Apportioned | Less Final State Aid | Local Tax Assessment | Plus Town Specific Exp. (Year 12 of 20 Buy-in) Chapter 89, Laws of 2005 <i>same every year</i> | |
| Gorham | 5,912,853 | 171,319 | ✓ 2,803 | 6,081,369 | 2,398,194 | 3,683,175 | - | 3,683,175 |
| Randolph | 300,588 | 44,991 | ✓ 6,320 | 339,259 | 133,677 | 205,582 | 11,877 | 217,459 |
| Shelburne | 489,676 | 46,746 | ✓ 7,090 | 529,332 | 168,531 | 360,801 | 18,784 | 379,585 |
| Total | 6,703,117 | 263,056 | ✓ 16,213 | 6,949,960 | 2,700,402 | 4,249,558 | 30,661 | 4,280,219 |
| | | | | | | | | |
| Prepared by | 10/17/2017 rml | | | | | | | |
| Reviewed by | 10/19/17 <i>SD</i> | | | | | | | |
| | | | | Final State Aid & Local Assessment | | | | |
| | | | | Should match Total to Apportion MS24 | | | | |
| | | | | 6,949,960 | | | | |

NH Department of Education
Office of School Finance

FY2018 Cooperative District Apportionment
271-3876

October 17, 2017

Governor Wentworth Regional

| | |
|-------------------------------|------------|
| Amount to Apportion (MS-24) | 43,103,089 |
| Less: | |
| State Education Tax | 9,930,100 |
| Equitable Education Grants | 3,675,225 |
| | <hr/> |
| | 13,605,325 |
| To be raised from local taxes | 29,497,764 |

Apportionment of Local Taxes:

| | Apportioned | Less State Aid | Local Tax Assessment |
|------------|-------------|----------------|----------------------|
| Brookfield | 1,438,278 | 387,954 | 1,050,324 |
| Effingham | 3,115,442 | 1,092,989 | 2,022,453 |
| New Durham | 6,705,991 | 1,562,629 | 5,143,362 |
| Ossipee | 9,807,263 | 3,688,411 | 6,118,852 |
| Tuftsboro | 6,510,822 | 2,352,061 | 4,158,761 |
| Wolfeboro | 15,525,293 | 4,521,281 | 11,004,012 |
| | <hr/> | <hr/> | <hr/> |
| | 43,103,089 | 13,605,325 | 29,497,764 |

Prepared by:

Randall M. Leduc
Business Analyst

10-17-17
Date

Reviewed by:

Sally D. Leduc
Name & Title Business Analyst

10/19/17
Date

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

10/19/17
Date

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

10/18/17
Date

FY2018 Cooperative Apportionment

Governor Wentworth Regional

Current Expenses 75% on ADM - 25% on Eq. Val

2017-2018

Budget (MS22 & 24) 50,981,395 ✓

Less Local Rev & Cr (MS24) 7,878,306 ✓

Total to Apportion (MS24) 43,103,089 ✓

Plus

Less Town Specific MS24 Rev 63,821 ✓

Curr. Expenses to Apportion 43,166,910

| State Aid | EE Retained Tax | EE Grant | Total State Aid |
|------------|--------------------|-------------|--------------------|
| Brookfield | ✓ 212,417 | ✓ 175,537 | 387,954 |
| Effingham | ✓ 376,224 | ✓ 716,765 | 1,092,989 |
| New Durham | ✓ 1,005,441 | ✓ 557,188 | 1,562,629 |
| Ossipee | ✓ 1,462,676 | ✓ 2,225,735 | 3,688,411 |
| Tuftsboro | ✓ 2,352,061 | ✓ - | 2,352,061 |
| Wolfeboro | ✓ 4,521,281 | ✓ - | 4,521,281 |
| Total | 9,930,100 | 3,675,225 | 13,605,325 |

| Town Specific Revenues | | |
|------------------------|--------------|--------|
| FY2017 | own Specific | |
| Adeq. Aid | or | |
| Adjustment or | Town | |
| per HB3554FN | Impact Fees | Totals |
| - | - | - |
| - | - | - |
| ✓ 1,068 | - | 1,068 |
| - | - | - |
| - | - | - |
| - | ✓ 62,753 | 62,753 |
| 1,068 | 62,753 | 63,821 |

ADM - 15-16

As Reported

3/17/2017

ADM %

2015

Equal Val

Equal Val %

Combined %

for Current Exp

| | | | | | |
|------------|------------|------------|-----------------|------------|------------|
| Brookfield | ✓ 81.83 | 0.037261 | ✓ 94,958,320 | 0.021495 | 0.033319 |
| Effingham | ✓ 183.27 | 0.083451 | ✓ 169,350,782 | 0.038335 | 0.072172 |
| New Durham | ✓ 380.66 | 0.173331 | ✓ 448,418,636 | 0.101505 | 0.155375 |
| Ossipee | ✓ 556.27 | ✓ 0.253293 | ✓ 657,780,057 | ✓ 0.148897 | ✓ 0.227194 |
| Tuftsboro | ✓ 268.25 | 0.122146 | ✓ 1,046,458,410 | 0.236879 | 0.150829 |
| Wolfeboro | ✓ 725.87 | 0.330519 | ✓ 2,000,728,481 | 0.452890 | 0.361111 |
| Total | ✓ 2,196.15 | 1.000001 | ✓ 4,417,694,686 | 1.000000 | 1.000000 |

| | Current Expenditures Rate | Less MS22 Town Specific | Total Apportioned | Less Final State Aid | Local Tax Assessment |
|------------|------------------------------|----------------------------|----------------------|-------------------------|-------------------------|
| Brookfield | 0.033319 1,438,278 | - | 1,438,278 | 387,954 | 1,050,324 |
| Effingham | 0.072172 3,115,442 | - | 3,115,442 | 1,092,989 | 2,022,453 |
| New Durham | 0.155375 6,707,059 | ✓ 1,068 | ✓ 6,705,991 | ✓ 1,562,629 | ✓ 5,143,362 |
| Ossipee | 0.227194 9,807,263 | - | 9,807,263 | 3,688,411 | 6,118,852 |
| Tuftsboro | 0.150829 6,510,822 | - | 6,510,822 | 2,352,061 | 4,158,761 |
| Wolfeboro | 0.361111 15,588,046 | ✓ 62,753 | ✓ 15,525,293 | 4,521,281 | 11,004,012 |
| Total | 1.000000 43,166,910 | 63,821 | 43,103,089 | 13,605,325 | 29,497,764 |

Prepared by 10/17/2017 rml
Reviewed by 10/19/17 302

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

43,103,089

NH Department of Education
Office of School Finance

FY2018 Cooperative District Apportionment
271-3876

October 15, 2017

Hillsboro-Deering Cooperative

| | |
|-------------------------------|------------|
| Amount to Apportion (MS-24) | 19,493,210 |
| Less: | |
| State Education Tax | 1,381,243 |
| Equitable Education Grants | 6,037,568 |
| | <hr/> |
| | 7,418,811 |
| To be raised from local taxes | 12,074,399 |

Apportionment of Local Taxes:

| | Apportioned | Less State Aid | Local Tax Assessment |
|--------------|-------------|----------------|----------------------|
| Deering | 4,382,222 | 1,236,778 | 3,145,444 |
| Hillsborough | 15,110,988 | 6,182,033 | 8,928,955 |
| | <hr/> | <hr/> | <hr/> |
| | 19,493,210 | 7,418,811 | 12,074,399 |

Prepared by:

Barclay M. Leves
Business Analyst

10-15-17

Date

Reviewed by:

Sally O'Hellors
Name & Title

Business Analyst

10/16/17

Date

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

10/16/17

Date

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

10/16/17

Date

Page 1

NH Department of Education
Office of School Finance

FY2018 Cooperative District Apportionment
271-3876

October 8, 2017

Hollis-Brookline

| | |
|-------------------------------|------------|
| Amount to Apportion (MS-24) | 19,596,585 |
| Less: | |
| State Education Tax | 2,138,804 |
| Equitable Education Grants | 3,168,920 |
| | <hr/> |
| | 5,307,724 |
| To be raised from local taxes | 14,288,861 |

Apportionment of Local Taxes:

| | Apportioned | Less State Aid | Local Tax Assessment |
|-----------|-------------|----------------|----------------------|
| Brookline | 9,370,921 | 2,831,770 | 6,539,151 |
| Hollis | 10,225,664 | 2,475,954 | 7,749,710 |
| | <hr/> | <hr/> | <hr/> |
| | 19,596,585 | 5,307,724 | 14,288,861 |

Prepared by: James M. LeDuc 10-8-17
Business Analyst Date

Reviewed by: Sally O'Heller 10/9/17
Name & Title Business Analyst Date

Caitlin Davis 10/9/17
Director, Division of Program Support Date
NH Department of Education

Stef W. Hall 10/9/17
Director, Division of Municipal Services Date
NH Department of Revenue Administration

FY2018 Cooperative Apportionment

| Hollis-Brookline 2017-2018 | | | | Current Expenses 95% on ADM-R & 5% on Eq. Valuation Capital Expenses 100% of Eq. Valuation * effective July 1, 2015 | | |
|--|-----------------------------|---------------------|-----------------------------|---|---|-------------------------|
| Budget (MS22 & 24) | 22,336,186 | | | | | |
| Less Local Rev & Cr (MS24) | 2,739,601 | | | | | |
| Total to Apportion (MS24) | 19,596,585 | | | | | |
| Less Net Capital | 424,005 | | | | | |
| Current Expenses | 19,172,580 | | | | | |
| Less Town Specific MS24 Rev | 0 | | | | | |
| Curr. Expenses to Apportion | 19,172,580 | | | | | |
| State Aid | | EE | EE | | | |
| | | Retained Tax | Grant | Total | | |
| Brookline | | 686,345 | 2,145,425 | 2,831,770 | | |
| Hollis | | 1,452,459 | 1,023,495 | 2,475,954 | | |
| Total | | 2,138,804 | 3,168,920 | 5,307,724 | | |
| ADM-R - 16-17 as of 8/4/2017 district certified Determination Report | | | | 2016 | Combined 95% on ADM & 5% on Equal Val | |
| | As Reported | ADM % | | Equalized Valuation | Equal Val % | |
| Brookline | 626.79 | 0.491065 | | 589,650,075 | 0.308603 | 0.481942 |
| Hollis | 649.60 | 0.508935 | | 1,321,056,568 | 0.691397 | 0.518058 |
| Total | 1,276.39 | 1.000000 | | 1,910,706,643 | 1.000000 | 1.000000 |
| | Current Expenses Rate | Capital Expenses | Less MS-24 Town Specific | Total Apportioned | Less Final State Aid | Local Tax Assessment |
| Brookline | 9,240,072 | 130,849 | - | 9,370,921 | 2,831,770 | 6,539,151 |
| Hollis | 9,932,508 | 293,156 | - | 10,225,664 | 2,475,954 | 7,749,710 |
| Total | 19,172,580 | 424,005 | - | 19,596,585 | 5,307,724 | 14,288,861 |
| Prepared by | 10/8/2017 | mm | AL | Final State Aid & Local Assessment Should match Total to Apportion | | |
| Reviewed by | | | | 19,596,585 | | |

NH Department of Education
Office of School Finance

FY2018 Cooperative District Apportionment
271-3876

October 15, 2017

Inter Lakes

| | |
|-------------------------------|------------|
| Amount to Apportion (MS-24) | 23,478,299 |
| Less: | |
| State Education Tax | 6,017,521 |
| Equitable Education Grants | <u>0</u> |
| | 6,017,521 |
| To be raised from local taxes | 17,460,778 |

Apportionment of Local Taxes:

| | Apportioned | Less State Aid | Local Tax Assessment |
|---------------|------------------|----------------|----------------------|
| Center Harbor | 2,967,950 | 849,444 | 2,118,506 |
| Meredith | 17,294,077 | 4,237,641 | 13,056,436 |
| Sandwich | <u>3,216,272</u> | <u>930,436</u> | <u>2,285,836</u> |
| | 23,478,299 | 6,017,521 | 17,460,778 |

Prepared by:

Quaid M. Kulev
Business Analyst

10-15-17

Date

Reviewed by:

Sallie O'Hellors
Name & Title Business Analyst

10/15/17

Date

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

10-16-17

Date

S. W. Holt
Director, Division of Municipal Services
NH Department of Revenue Administration

10/16/17

Date

FY2018 Cooperative Apportionment

| Inter Lakes | | Current Expenses 50% on ADM - 50% on Eq. Val | | | |
|---------------------------------------|---------------------|--|-----------------|-----------------|------------|
| 2017-2018 | | | | | |
| Budget (MS22 & 24) | 25,021,853 | | | | |
| Less Local Rev & Cr (MS24) | 1,543,554 | | | | |
| Total to Apportion (MS24) | 23,478,299 | | | | |
| Less Town Specific MS24 Rev | 8,079 | | | | |
| Curr. Expenses to Apportion | 23,486,378 | | | | |
| State Aid | | | | | |
| | Retained Tax | Grant | Total State Aid | | |
| Center Harbor | 849,444 | - | 849,444 | | |
| Meredith | 4,237,641 | - | 4,237,641 | | |
| Sandwich | 930,436 | - | 930,436 | | |
| Total | 6,017,521 | - | 6,017,521 | | |
| ADM - 15-16 | | | | | |
| As Reported | | | 2015 | Combined % | |
| 10/4/2017 | ADM % | Equal Val | Equal Val % | for Current Exp | |
| Center Harbor | 114.47 | 0.1116661 | 377,691,890 | 0.141072 | 0.126369 |
| Meredith | 788.39 | 0.7690784 | 1,883,776,182 | 0.703612 | 0.736345 |
| Sandwich | 122.25 | 0.1192555 | 415,826,903 | 0.155316 | 0.137286 |
| Total | 1,025.11 | 1.0000000 | 2,677,294,975 | 1.000000 | 1.000000 |
| Current Expenditures | | Less MS-24 | Total | Less Final | Local Tax |
| Rate | | Town Specific | Apportioned | State Aid | Assessment |
| Center Harbor | 0.126369 2,967,950 | - | 2,967,950 | 849,444 | 2,118,506 |
| Meredith | 0.736345 17,294,077 | - | 17,294,077 | 4,237,641 | 13,056,436 |
| Sandwich | 0.137286 3,224,351 | 8,079 | 3,216,272 | 930,436 | 2,285,836 |
| Total | 1.000000 23,486,378 | 8,079 | 23,478,299 | 6,017,521 | 17,460,778 |
| Prepared by | 10/15/2017 rm | | | | |
| Reviewed by | 10/15/17 | | | | |
| Final State Aid & Local Assessment | | | | | 23,478,299 |
| Should match Total to Apportion MS-24 | | | | | |

NH Department of Education
Office of School Finance

FY2018 Cooperative District Apportionment
271-3876

October 5, 2017

Jaffrey Rindge

| | |
|-------------------------------|-----------------|
| Amount to Apportion (MS-24) | 22,321,196 |
| Less: | |
| State Education Tax | 2,118,015 |
| Equitable Education Grants | 4,871,231 |
| | <hr/> 6,989,246 |
| To be raised from local taxes | 15,331,950 |

Apportionment of Local Taxes:

| | Apportioned | Less State Aid | Local Tax Assessment |
|---------------|-------------------|------------------|----------------------|
| Jaffrey | 10,835,026 | 4,283,246 | 6,551,780 |
| <u>Rindge</u> | <u>11,486,170</u> | <u>2,706,000</u> | <u>8,780,170</u> |
| | 22,321,196 | 6,989,246 | 15,331,950 |

Prepared by:

Donald M. Leland
Business Analyst

10-5-17

Date

Reviewed by:

Sally O'Hara
Name & Title

Business Analyst

10/8/17

Date

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

10/9/17

Date

David M. Kelly
Director, Division of Municipal Services
NH Department of Revenue Administration

10/9/17

Date

FY2018 Cooperative Apportionment

| Jaffrey Rindge | | Current Expenses 50% on ADM - 50% on Eq. Val | | | |
|--|--------------|--|--------------|--|--|
| 2017-2018 | | | | | |
| Budget (MS22 & 24) | 28,521,654 | | | | |
| Less Local Rev & Cr (MS24) | 6,200,458 | | | | |
| Total to Apportion (MS24) | 22,321,196 | | | | |
| Plus Town Specific MS24 Rev | 26,989 | | | | |
| Curr. Expenses to Apportion | 22,348,185 | | | | |
| State Aid | EE | EE | Total | | |
| | Retained Tax | Grant | State Aid | | |
| Jaffrey | 928,645 | 3,354,601 | 4,283,246 | | |
| Rindge | 1,189,370 | 1,516,630 | 2,706,000 | | |
| Total | 2,118,015 | 4,871,231 | 6,989,246 | | |

| Town Specific Revenues | | |
|---|---------------------|--------|
| FY2017 Town Specific Adeq. Aid Adjustment or per HB3554FN | or Town Impact Fees | Totals |
| 819 | 26,110 | 26,929 |
| - | 60 | 60 |
| 819 | 26,170 | 26,989 |

| | ADM - 15-16 As Reported 3/17/2017 | ADM % | 2015 Equal Val | Equal Val % | Combined % for Current Exp |
|---------|-----------------------------------|----------|----------------|-------------|----------------------------|
| Jaffrey | 741.80 | 0.532455 | 419,375,018 | 0.439611 | 0.486033 |
| Rindge | 651.37 | 0.467545 | 534,594,444 | 0.560389 | 0.513967 |
| Total | 1,393.17 | 1.000000 | 953,969,462 | 1.000000 | 1.000000 |

| | Current Expenditures Rate | Current Expenditures | Less MS22 Town Specific | Total Apportioned | Less Final State Aid | Local Tax Assessment |
|---------|---------------------------|----------------------|-------------------------|-------------------|----------------------|----------------------|
| Jaffrey | 0.486033 | 10,861,955 | 26,929 | 10,835,026 | 4,283,246 | 6,551,780 |
| Rindge | 0.513967 | 11,486,230 | 60 | 11,486,170 | 2,706,000 | 8,780,170 |
| Total | 1.000000 | 22,348,185 | 26,989 | 22,321,196 | 6,989,246 | 15,331,950 |

| | | | | |
|-------------|---------------|--|--|-----------------------|
| Prepared by | 10/5/2017 rml | <i>Expect *0 in figure see email</i> | Final State Aid & Local Assessment Should match Total to Apportion MS24 | <div>22,321,196</div> |
| Checked by | 10/9/17 SOT | | | |

NH Department of Education
Office of School Finance

FY2018 Cooperative District Apportionment
271-3876

October 13, 2017

John Stark Regional

| | |
|-------------------------------|------------------|
| Amount to Apportion (MS-24) | 12,357,973 |
| Less: | |
| State Education Tax | 883,054 |
| Equitable Education Grants | 3,056,974 |
| | <u>3,940,028</u> |
| To be raised from local taxes | 8,417,945 |

| Apportionment of Local Taxes: | Apportioned | Less State Aid | Local Tax Assessment |
|-------------------------------|------------------|------------------|----------------------|
| Henniker | 3,646,487 | 962,036 | 2,684,451 |
| <u>Weare</u> | <u>8,711,486</u> | <u>2,977,992</u> | <u>5,733,494</u> |
| | 12,357,973 | 3,940,028 | 8,417,945 |

Prepared by: Sally O'Neil
Business Analyst

10/13/17
Date

Reviewed by: Ronald M. Levesque, Business Analyst
Name & Title

10-15-17
Date

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

10-15-17
Date

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

10/16/17
Date

FY2018 Cooperative Apportionment

| John Stark Regional | | Current Expenses 50% on ADM - 50% on Eq. Val | | | | |
|-----------------------------------|-----------------|--|--|---|----------------------------|----------------------|
| 2017-2018 | | | | | | |
| Budget (MS22 & 24) | ✓13,534,338 | | | | | |
| Less Local Rev & Cr (MS24) | ✓1,176,365 | | | | | |
| Total to Apportion (MS24) | ✓12,357,973 | | | | | |
| Less Town Specific MS24 Rev | -2,739 | | | | | |
| Curr. Expenses to Apportion | 12,355,234 | | | | | |
| | | The town of Weare, John Stark portion received 2,739 less in State Adequacy Aid in FY2017 - Local Tax Assessment is adjusted | | | | |
| State Aid | EE Retained Tax | EE Grant | Total State Aid | | | |
| Henniker | ✓292,516 | ✓669,520 | 962,036 | | | |
| Weare | ✓590,538 | ✓2,387,454 | 2,977,992 | | | |
| Total | ✓883,054 | ✓3,056,974 | 3,940,028 | | | |
| ADM - 15-16 As Reported 3/17/2017 | | ADM % | 2015 Equal Val | Equal Val % | Combined % for Current Exp | |
| Henniker | ✓178.83 | 0.258500 | ✓395,691,834 | 0.331774 | 0.2951370 | |
| Weare | ✓512.97 | 0.741500 | ✓796,962,288 | 0.668226 | 0.7048630 | ✓ |
| Total | 691.80 | 1.000000 | 1,192,654,122 | 1.000000 | 1.0000000 | |
| Current Expenditures Rate | | Less MS22 Town Specific | FY2017 Adeq. Aid Adjustment RSA 195:14 III (b) | Total Apportioned | Less Final State Aid | Local Tax Assessment |
| Henniker | ✓0.2951370 | 3,646,487 | - | 3,646,487 | ✓962,036 | 2,684,451 |
| Weare | ✓0.7048630 | 8,708,747 | (2,739) | 8,711,486 | ✓2,977,992 | 5,733,494 |
| Total | 1.0000000 | 12,355,234 | (2,739) | 12,357,973 | 3,940,028 | 8,417,945 |
| Prepared by | 10/13/2017 sdf | | | | | |
| checked by | rml | | | | | |
| | | | | Final State Aid & Local Assessment Should match Total to Apportion MS24 | | 12,357,973 |

NH Department of Education
Office of School Finance

FY2018 Cooperative District Apportionment
271-3876

October 6, 2017

Kearsarge Regional

| | |
|-------------------------------|------------|
| Amount to Apportion (MS-24) | 36,593,100 |
| Less: | |
| State Education Tax | 6,739,097 |
| Equitable Education Grants | 2,960,067 |
| | <hr/> |
| | 9,699,164 |
| To be raised from local taxes | 26,893,936 |

Apportionment of Local Taxes:

| | Apportioned | Less State Aid | Local Tax Assessment |
|-------------|-------------|----------------|----------------------|
| Bradford | 3,364,798 | 995,624 | 2,369,174 |
| New London | 9,898,045 | 2,631,239 | 7,266,806 |
| Newbury | 6,649,013 | 1,637,550 | 5,011,463 |
| Springfield | 3,660,533 | 871,842 | 2,788,691 |
| Sutton | 4,696,517 | 1,229,469 | 3,467,048 |
| Warner | 5,605,692 | 1,681,655 | 3,924,037 |
| Wilmot | 2,718,502 | 651,785 | 2,066,717 |
| | <hr/> | <hr/> | <hr/> |
| | 36,593,100 | 9,699,164 | 26,893,936 |

Prepared by: Brian M. Leduc 10-6-17
Business Analyst Date

Reviewed by: Scott D. Fellows 10/9/17
Name & Title Business Analyst Date

Caitlin Davis 10-9-17
Director, Division of Program Support Date
NH Department of Education

Det. W. Hill 10/9/17
Director, Division of Municipal Services Date
NH Department of Revenue Administration

| Kearsarge Regional | | | Current Expenses 60% on ADM - 40% on Eq. Val | | |
|-----------------------------|----------------------|--------------------------------------|--|-------------|------------|
| 2017-2018 | | | | | |
| Budget (MS22 & 24) | 42,274,777 | | | | |
| Less Local Rev & Cr (MS24) | 5,681,677 | | | | |
| Total to Apportion (MS24) | 36,593,100 | | | | |
| Less Town Specific MS24 Rev | 92,646 | | | | |
| Curr. Expenses to Apportion | 36,685,746 | | | | |
| State Aid | EE | EE | Total | | |
| | Retained Tax | Grant | State Aid | | |
| Bradford | 436,184 | 559,440 | 995,624 | | |
| New London | 2,631,239 | - | 2,631,239 | | |
| Newbury | 1,637,550 | - | 1,637,550 | | |
| Springfield | 446,583 | 425,259 | 871,842 | | |
| Sutton | 571,998 | 657,471 | 1,229,469 | | |
| Warner | 601,965 | 1,079,690 | 1,681,655 | | |
| Wilmot | 413,578 | 238,207 | 651,785 | | |
| Total | 6,739,097 | 2,960,067 | 9,699,164 | | |
| | | | | | |
| ADM - 15-16 | | | | | |
| As Reported | | | | | |
| | 3/17/2017 | ADM % | 2015 | Equal Val % | Combined % |
| Bradford | 198.15 | 0.1096580 | 195,620,226 | 0.0648118 | 0.0917195 |
| New London | 344.06 | 0.1904061 | 173,830,157 | 0.3889066 | 0.2698063 |
| Newbury | 254.90 | 0.1410641 | 728,945,184 | 0.2415099 | 0.1812424 |
| Springfield | 217.32 | 0.1202670 | 208,416,665 | 0.0690514 | 0.0997808 |
| Sutton | 290.70 | 0.1608762 | 256,704,428 | 0.0850498 | 0.1305456 |
| Warner | 352.49 | 0.1950713 | 269,836,098 | 0.0894005 | 0.1528030 |
| Wilmot | 149.36 | 0.0826573 | 184,930,072 | 0.0612700 | 0.0741024 |
| Total | 1,806.98 | 1.0000000 | 3,018,282,830 | 1.0000000 | 1.0000000 |
| | | | | | |
| | Current Expenditures | Less MS22 | Total | Less Final | Local Tax |
| | Rate | Town Specific | Apportioned | State Aid | Assessment |
| Bradford | 0.0917195 | 3,364,798 | - | 3,364,798 | 995,624 |
| New London | 0.2698063 | 9,898,045 | - | 9,898,045 | 2,631,239 |
| Newbury | 0.1812424 | 6,649,013 | - | 6,649,013 | 1,637,550 |
| Springfield | 0.0997808 | 3,660,533 | - | 3,660,533 | 871,842 |
| Sutton | 0.1305456 | 4,789,163 | 92,646 | 4,696,517 | 1,229,469 |
| Warner | 0.1528030 | 5,605,692 | - | 5,605,692 | 1,681,655 |
| Wilmot | 0.0741024 | 2,718,502 | - | 2,718,502 | 651,785 |
| Total | 1.0000000 | 36,685,746 | 92,646 | 36,593,100 | 9,699,164 |
| | | | | | |
| Prepared by | 10/6/2017 rml | Final State Aid & Local Assessment | | | |
| Reviewed by | | Should match Total to Apportion MS24 | | | |
| | | 36,593,100 | | | |

| Town Specific Revenues | | |
|------------------------|-------------|--------|
| FY2017 own Specific | | |
| Adeq. Aid | or | |
| Adjustment or | Town | Totals |
| per HB3554FN | Impact Fees | |
| - | - | - |
| - | - | - |
| - | - | - |
| - | - | - |
| 92,646 | - | 92,646 |
| - | - | - |
| - | - | - |
| 92,646 | - | 92,646 |

NH Department of Education
Office of School Finance

FY2018 Cooperative District Apportionment
271-3876

October 4, 2017

Lafayette Regional

Amount to Apportion (MS-24)

2,614,883

Less:

State Education Tax

662,572

Equitable Education Grants

0

662,572

To be raised from local taxes

1,952,311

Apportionment of Local Taxes:

| | Apportioned | Less State Aid | Local Tax Assessment |
|-------------------|----------------|----------------|----------------------|
| Easton | 273,343 | 97,667 | 175,676 |
| Franconia | 1,456,147 | 407,933 | 1,048,214 |
| <u>Sugar Hill</u> | <u>885,393</u> | <u>156,972</u> | <u>728,421</u> |
| | 2,614,883 | 662,572 | 1,952,311 |

Prepared by:

Paul M. Leland
Business Analyst

10-4-17

Date

Reviewed by:

Sallo O'Hellon
Name & Title

Business Analyst

10/9/17

Date

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

10/9/17

Date

St. W. K.
Director, Division of Municipal Services
NH Department of Revenue Administration

10/9/17

Date

Page 1

NH Department of Education
Office of School Finance

FY2018 Cooperative District Apportionment
271-3876

October 4, 2017

Lincoln-Woodstock Cooperative

| | |
|-------------------------------|-----------------|
| Amount to Apportion (MS-24) | 7,184,160 |
| Less: | |
| State Education Tax | 2,511,395 |
| Equitable Education Grants | 347,461 |
| | <hr/> 2,858,856 |
| To be raised from local taxes | 4,325,304 |

| Apportionment of Local Taxes: | Apportioned | Less State Aid | Local Tax Assessment |
|-------------------------------|-----------------|-----------------|----------------------|
| Lincoln | 4,666,133 | 2,000,976 | 2,665,157 |
| Woodstock | 2,518,027 | 857,880 | 1,660,147 |
| | <hr/> 7,184,160 | <hr/> 2,858,856 | <hr/> 4,325,304 |

Prepared by: Raeed M. Lulue
Business Analyst

10-4-17
Date

Reviewed by: Sally O'Lellon
Name & Title Business Analyst

10/9/17
Date

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

10-9-17
Date

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

10/9/17
Date

Page 1

NH Department of Education

Bureau of Data Management

Office of School Finance
FY2018

Cooperative District Apportionment

271-3876

October 9, 2017

Lisbon Regional

Amount to Apportion (MS-24) 4,677,675

Less:

State Education Tax 345,074

Equitable Education Grants 1,842,061

2,187,135

To be raised from local taxes 2,490,540

Apportionment of Local Taxes:

| | Apportioned | Less State Aid | Local Tax Assessment |
|--------|------------------|------------------|----------------------|
| Lisbon | 3,736,756 | 1,888,332 | 1,848,424 |
| Lyman | 940,919 | 298,803 | 642,116 |
| | <u>4,677,675</u> | <u>2,187,135</u> | <u>2,490,540</u> |

Prepared by:

Sarah O'Hellon
Business Analyst

10/9/17

Date

Reviewed by:

Barbara M. Leduc
Business Analyst

10/10/17

Date

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

10/10/17

Date

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

10/10/17

Date

FY2018 Cooperative Apportionment

| Lisbon Regional 2017-2018 | | 80% on ADM for three years and 20% on Eq. Val for three years | | | | |
|------------------------------|---|---|---|----------------------------|-------------------------|--|
| Budget (MS22 & 24) | ✓ 6,153,653 | | | | | |
| Less Local Rev & Cr (MS24) | 1,475,978 | | | | | |
| Total to Apportion (MS24) | ✓ 4,677,675 | | | | | |
| Less Town Specific MS24 Rev | 0 | | | | | |
| Curr. Expenses to Apportion | 4,677,675 | | | | | |
| State Aid | | Total State Aid | | | | |
| | Retained Tax | Grant | | | | |
| Lisbon | 215,619 ✓ | 1,672,713 ✓ | 1,888,332 ✓ | | | |
| Lyman | 129,455 ✓ | 169,348 ✓ | 298,803 ✓ | | | |
| | 345,074 ✓ | 1,842,061 ✓ | 2,187,135 ✓ | | | |
| | ADM - 13-14 As Reported rev 10/9/17 | ADM - 14-15 As Reported 3/21/2016 | ADM - 15-16 As Reported 3/17/2017 | 3 Year ADM Total | Total % ADM | |
| Lisbon | 245.40 ✓ | 245.62 ✓ | 222.49 ✓ | 713.51 | 0.838073 | |
| Lyman | 39.00 ✓ | 48.61 ✓ | 50.25 ✓ | 137.86 | 0.161927 | |
| Total | 284.40 ✓ | 294.23 ✓ | 272.74 ✓ | 851.37 | 1.000000 | |
| | 2013 Equal Val | 2014 Equal Val | 2015 Equal Val | 3 Year Equal Val. Total | Total % Equal Val | Combined 80% on ADM - 20 % Equa Val |
| Lisbon | 111,723,361 | 114,005,144 | 98,956,513 | 324,685,018 | 0.641954 | 0.798849 |
| Lyman | 60,159,345 | 62,539,229 | 58,392,349 | 181,090,923 | 0.358046 | 0.201151 |
| Total | 171,882,706 ✓ | 176,544,373 ✓ | 157,348,862 ✓ | 505,775,941 | 1.000000 | 1.000000 |
| | Current Expenditures Rate | Less MS22 Town Specific | Total Apportioned | Less Final State Aid | Local Tax Assessment | |
| Lisbon | 0.798849 3,736,756 | - | 3,736,756 | 1,888,332 | 1,848,424 | |
| Lyman | 0.201151 940,919 | - | 940,919 | 298,803 | 642,116 | |
| Total | 1.000000 4,677,675 | - | 4,677,675 | 2,187,135 | 2,490,540 | |
| Prepared by | 10/9/2017 sdf | Final State Aid & Local Assessment | | | | |
| Reviewed by | 10/12/17 | Should match Total to Apportion MS24 | | | | 4,677,675 |

NH Department of Education
Office of School Finance

FY2018 Cooperative District Apportionment
271-3876

October 8, 2017

Mascenic Regional

| | |
|-------------------------------|------------|
| Amount to Apportion (MS-24) | 14,991,721 |
| Less: | |
| State Education Tax | 1,069,119 |
| Equitable Education Grants | 5,312,803 |
| | <hr/> |
| | 6,381,922 |
| To be raised from local taxes | 8,609,799 |

Apportionment of Local Taxes:

| | Apportioned | Less State Aid | Local Tax Assessment |
|--------------------|-------------------|------------------|-------------------------|
| Greenville | 3,622,628 | 2,362,747 | 1,259,881 |
| <u>New Ipswich</u> | <u>11,369,093</u> | <u>4,019,175</u> | <u>7,349,918</u> |
| | 14,991,721 | 6,381,922 | 8,609,799 |

Prepared by:

Ronald M. Leduc
Business Analyst

10-8-17

Date

Reviewed by:

Salli O'Leary
Name & Title Business Analyst

10/9/17

Date

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

10/9/17

Date

St. W. T. H.
Director, Division of Municipal Services
NH Department of Revenue Administration

10/9/17

Date

NH Department of Education
Office of School Finance

FY2018 Cooperative District Apportionment
271-3876

October 3, 2017

Mascoma Valley

| | |
|-------------------------------|------------------|
| Amount to Apportion (MS-24) | 24,520,984 |
| Less: State Education Tax | 2,484,859 |
| Equitable Education Grants | <u>4,068,326</u> |
| | 6,553,185 |
| To be raised from local taxes | 17,967,799 |

| Apportionment of Local | Apportioned | Less State Aid | Local Tax Assessment |
|------------------------|----------------|----------------|----------------------|
| Canaan | 10,118,143 | 2,998,499 | 7,119,644 |
| Dorchester | 810,100 | 340,925 | 469,175 |
| Enfield | 9,629,365 | 2,009,062 | 7,620,303 |
| Grafton | 3,093,764 | 916,072 | 2,177,692 |
| <u>Orange</u> | <u>869,612</u> | <u>288,627</u> | <u>580,985</u> |
| | 24,520,984 | 6,553,185 | 17,967,799 |

Prepared by:

Bruce M. Leduc
Business Analyst

10-3-17
Date

Reviewed by:

Sally D. Leduc
Name & Title Business Analyst

10/9/17
Date

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

10-9-17
Date

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

10/9/17
Date

FY2018 Cooperative Apportionment

| Mascoma Valley 2017-2018 | | Current Expenses 100% on ADM | | | | |
|-----------------------------|----------------------|------------------------------|-------------|--------------------------------------|------------|------------|
| Budget (MS22 & 24) | 27,707,959 | | | | | |
| Less Local Rev & Cr (MS24) | 3,186,975 | | | | | |
| Total to Apportion (MS24) | 24,520,984 | | | | | |
| Less Town Specific MS24 Rev | 0 | | | | | |
| Curr. Expenses to Apportion | 24,520,984 | | | | | |
| State Aid | EE | EE | Total | | | |
| | Retained Tax | Grant | State Aid | | | |
| Canaan | 765,712 | 2,232,787 | 2,998,499 | | | |
| Dorchester | 78,062 | 262,863 | 340,925 | | | |
| Enfield | 1,313,266 | 695,796 | 2,009,062 | | | |
| Grafton | 259,013 | 657,059 | 916,072 | | | |
| Orange | 68,806 | 219,821 | 288,627 | | | |
| Total | 2,484,859 | 4,068,326 | 6,553,185 | | | |
| ADM - 15-16 As Reported | | | | | | |
| | 3/17/2017 | ADM % | | | | |
| Canaan | 476.12 | 0.412632 | | | | |
| Dorchester | 38.12 | 0.033037 | | | | |
| Enfield | 453.12 | 0.392699 | | | | |
| Grafton | 145.58 | 0.126168 | | | | |
| Orange | 40.92 | 0.035464 | | | | |
| Total | 1,153.86 | 1.000000 | | | | |
| | Current Expenditures | Less MS-24 | Total | Less Final | Local Tax | |
| | Rate | Town Specific | Apportioned | State Aid | Assessment | |
| Canaan | 0.412632 10,118,143 | - | 10,118,143 | 2,998,499 | 7,119,644 | |
| Dorchester | 0.033037 810,100 | - | 810,100 | 340,925 | 469,175 | |
| Enfield | 0.392699 9,629,365 | - | 9,629,365 | 2,009,062 | 7,620,303 | |
| Grafton | 0.126168 3,093,764 | - | 3,093,764 | 916,072 | 2,177,692 | |
| Orange | 0.035464 869,612 | - | 869,612 | 288,627 | 580,985 | |
| Total | 1.000000 24,520,984 | - | 24,520,984 | 6,553,185 | 17,967,799 | |
| Prepared by | 10/3/2017 rml | | | Final State Aid & Local Assessment | | |
| Reviewed by | | | | Should match Total to Apportion MS24 | | 24,520,984 |

NH Department of Education
Office of School Finance

FY2018 Cooperative District Apportionment
271-3876

October 13, 2016

Merrimack Valley

| | |
|-------------------------------|------------------|
| Amount to Apportion (MS-24) | 36,077,852 |
| Less: | |
| State Education Tax | 3,208,443 |
| Equitable Education Grants | <u>9,948,012</u> |
| | 13,156,455 |
| To be raised from local taxes | 22,921,397 |

Apportionment of Local Taxes:

| | Apportioned | Less State Aid | Local Tax Assessment |
|-----------|------------------|----------------|----------------------|
| Boscawen | 7,139,136 | 3,172,497 | 3,966,639 |
| Loudon | 10,691,065 | 3,553,110 | 7,137,955 |
| Penacook | 11,762,303 | 4,503,672 | 7,258,631 |
| Salisbury | 3,099,238 | 940,755 | 2,158,483 |
| Webster | <u>3,386,110</u> | <u>986,421</u> | <u>2,399,689</u> |
| | 36,077,852 | 13,156,455 | 22,921,397 |

Prepared by: Salli Fellows 10/13/17
Business Analyst Date

Reviewed by: Frank M. Leduc 10/15/17
Name & Title Accept Date

Caitlin Davis 10/15/17
Administrator IV, Office of School Finance Date
NH Department of Education

Debra W. Hahn 10/16/17
Director, Division of Municipal Services Date
NH Department of Revenue Administration

FY2018 Cooperative Apportionment

| | | | | | |
|-----------------------------|----------------------|--|---------------|--|------------|
| Merrimack Valley | 2017-2018 | Operating 100% on ADM, Capital 100% on Equalized Valuation | | | |
| Budget (MS22 & 24) | 40,031,166 | | | | |
| Less Local Rev & Cr (MS24) | 3,953,314 | Capital Expenses | | | |
| Total to Apportion (MS24) | 36,077,852 | Capital Equip 580,178 | | | |
| | | Less Bldg Aid - | | | |
| Less Net Capital | 580,178 | Less Cap Proj - | | | |
| Current Expenses | 35,497,674 | Net Capital 580,178 | | | |
| Plus Town Specific MS24 Rev | 1,068 | | | | |
| Curr. Expenses to Apportion | 35,498,742 | | | | |
| State Aid | EE | EE | Total | FY2017 | |
| | Retained Tax | Grant | State Aid | Adeq. Aid | |
| Boscawen | 521,439 | 2,651,058 | 3,172,497 | Adjustment | |
| Loudon | 1,205,381 | 2,347,729 | 3,553,110 | RSA 195:14 | |
| Penacook | 744,144 | 3,759,528 | 4,503,672 | III (b) | |
| Salisbury | 296,791 | 643,964 | 940,755 | Additional revenue received by town of | |
| Webster | 440,688 | 545,733 | 986,421 | Loudon which is part of the | |
| Total | 3,208,443 | 9,948,012 | 13,156,455 | Unassigned Fund Balance | |
| ADM -15-16 As Reported | 2015 | | | | |
| 3/6/2017 | ADM % | Equal Val | Equal Val % | | |
| Boscawen | 502.68 | 0.1985363 | 235,987,291 | 0.157447 | |
| Loudon | 747.65 | 0.2952886 | 541,895,014 | 0.361542 | |
| Penacook | 828.22 | 0.3271101 | 388,303,259 | 0.259069 | |
| Salisbury | 217.35 | 0.0858436 | 134,073,063 | 0.089451 | |
| Webster | 236.03 | 0.0932214 | 198,583,512 | 0.132491 | |
| Total | 2,531.93 | 1.000000 | 1,498,842,139 | 1.000000 | |
| Current Expenditures | Capital Expenditures | Less MS24 | Total | Less Final | Local Tax |
| Rate | Rate | Town Specific | Apportioned | State Aid | Assessment |
| Boscawen | 0.1985363 7,047,789 | 0.15744700 91,347 | - | 7,139,136 | 3,172,497 |
| Loudon | 0.2952886 10,482,374 | 0.36154200 209,759 | 1,068 | 10,691,065 | 3,553,110 |
| Penacook | 0.3271101 11,611,997 | 0.25906900 150,306 | - | 11,762,303 | 4,503,672 |
| Salisbury | 0.0858436 3,047,340 | 0.08945100 51,898 | - | 3,099,238 | 940,755 |
| Webster | 0.0932214 3,309,242 | 0.13249100 76,868 | - | 3,386,110 | 986,421 |
| Total | 1.000000 35,498,742 | 1.00000000 580,178 | 1,068 | 36,077,852 | 13,156,455 |
| | | | | | 22,921,397 |
| Prepared by | 10/13/17 SDZ | Final State Aid & Local Assessment | | | |
| Reviewed by | 10/17/17 [Signature] | Should match Total to Apportion MS24 | | | |
| | | 36,077,852 | | | |

NH Department of Education
Office of School Finance

FY2018 Cooperative District Apportionment
271-3876

October 9, 2017

Monadnock Regional

Amount to Apportion (MS-24) 28,999,433

Less:

State Education Tax 2,285,899

Equitable Education Grants 9,321,062

11,606,961

To be raised from local taxes

17,392,472

Apportionment of Local Taxes:

| | Apportioned | Less State Aid | Local Tax Assessment |
|-------------|-------------|----------------|----------------------|
| Fitzwilliam | 4,853,216 | 1,269,763 | 3,583,453 |
| Gilsum | 1,502,461 | 543,086 | 959,375 |
| Richmond | 2,522,618 | 1,044,821 | 1,477,797 |
| Roxbury | 432,737 | 115,580 | 317,157 |
| Swanzey | 15,179,281 | 6,344,218 | 8,835,063 |
| Troy | 4,509,120 | 2,289,493 | 2,219,627 |
| | 28,999,433 | 11,606,961 | 17,392,472 |

Prepared by:

Ronald M. Leduc
Business Analyst

10-9-17

Date

Reviewed by:

Sally D. Fellows
Name & Title Business Analyst

10/12/17

Date

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

10-13-17

Date

David W. H. B.
Director, Division of Municipal Services
NH Department of Revenue Administration

10/12/17

Date

FY2018 Cooperative Apportionment

| Monadnock Regional | | | | ✓ Current Expenses 75% on ADM - 25% on Eq. Val | |
|-----------------------------|---|--------------|------------|--|----------------------|
| 2017-2018 | | | | ✓ Capital Expenses 100% on Eq. Val. | |
| Budget (MS22 & 24) | ✓ | 32,939,272 | | | |
| Less Local Rev & Cr (MS24) | ✓ | 3,939,839 | | | |
| Total to Apportion (MS24) | ✓ | 28,999,433 | | | |
| Less Net Capital | | 367,204 | | | |
| Current Expenses | | 29,366,637 | | | |
| Less Town Specific MS24 Rev | | 2,955 | | | |
| Curr. Expenses to Apportion | | 29,369,592 | | | |
| State Aid | | | | | |
| | | Retained Tax | Grant | Total | |
| | | | | Adequacy Aid | |
| Fitzwilliam | ✓ | 476,316 | 793,447 | 1,269,763 | |
| Gilsum | ✓ | 124,663 | 418,423 | 543,086 | |
| Richmond | ✓ | 215,044 | 829,777 | 1,044,821 | |
| Roxbury | ✓ | 56,297 | 59,283 | 115,580 | |
| Swanzey | ✓ | 1,196,312 | 5,147,906 | 6,344,218 | |
| Troy | ✓ | 217,267 | 2,072,226 | 2,289,493 | |
| Total | | 2,285,899 | 9,321,062 | 11,606,961 | |
| | | ADM - 15-16 | | | |
| | | As Reported | | 2015 | |
| | | 3/17/2017 | ADM % | Equal Val | Equal Val % |
| Fitzwilliam | ✓ | 250.13 | 0.14878594 | 242,191,247 | 0.2259262 |
| Gilsum | ✓ | 86.56 | 0.05148887 | 56,603,403 | 0.0528020 |
| Richmond | ✓ | 144.15 | 0.08574539 | 97,584,312 | 0.0910308 |
| Roxbury | ✓ | 20.44 | 0.01215842 | 25,346,006 | 0.0236438 |
| Swanzey | ✓ | 889.49 | 0.52909930 | 541,699,758 | 0.5053205 |
| Troy | ✓ | 290.37 | 0.17272208 | 108,567,887 | 0.1012767 |
| Total | ✓ | 1,681.14 | 1.00000000 | 1,071,992,613 | 1.0000000 |
| | | | | | Current Expenditures |
| | | | | | Rate |
| | | | | | 75/25% |
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FY2018 Cooperative Apportionment

| | Capital Expenditures | | Less MS24 | Total | FY17 | Local Tax |
|--------------------------------------|-------------------------|----------|---------------|-------------|------------|------------|
| | Rate | | Town Specific | Apportioned | Adequacy | Assessment |
| Fitzwilliam | 0.2259262 | -82,961 | - | 4,853,216 | 1,269,763 | 3,583,453 |
| Gilsum | 0.0528020 | -19,389 | - | 1,502,461 | 543,086 | 959,375 |
| Richmond | 0.0910308 | -33,427 | 1,068 | 2,522,618 | 1,044,821 | 1,477,797 |
| Roxbury | 0.0236438 | -8,682 | - | 432,737 | 115,580 | 317,157 |
| Swanzey | 0.5053205 | -185,556 | - | 15,179,281 | 6,344,218 | 8,835,063 |
| Troy | 0.1012767 | -37,189 | 1,887 | 4,509,120 | 2,289,493 | 2,219,627 |
| Total | 1.0000000 | -367,204 | 2,955 | 28,999,433 | 11,606,961 | 17,392,472 |
| Prepared by | 10/9/2017 rml <i>rm</i> | | | | | |
| Reviewed by | 10/12/17 SDY | | | | | |
| Should match Total to Apportion MS24 | | | | | | 28,999,433 |

NH Department of Education
Office of School Finance

FY2018 Cooperative District Apportionment
271-3876

November 17, 2017

Newfound Area

| | |
|-------------------------------|------------------|
| Amount to Apportion (MS-24) | 20,394,556 |
| Less: | |
| State Education Tax | 4,039,328 |
| Equitable Education Grants | 3,163,099 |
| | <u>7,202,427</u> |
| To be raised from local taxes | 13,192,129 |

Apportionment of Local Taxes:

| | Apportioned | Less State Aid | Local Tax Assessment |
|-------------|-------------------|------------------|----------------------|
| Alexandria | 3,969,861 | 1,211,200 | 2,758,661 |
| Bridgewater | 1,686,908 | 830,507 | 856,401 |
| Bristol | 6,481,907 | 1,905,978 | 4,575,929 |
| Danbury | 2,304,295 | 957,771 | 1,346,524 |
| Groton | 871,519 | 278,388 | 593,131 |
| Hebron | 756,478 | 619,115 | 137,363 |
| New Hampton | 4,323,588 | 1,399,468 | 2,924,120 |
| | <u>20,394,556</u> | <u>7,202,427</u> | <u>13,192,129</u> |

Prepared by:

David M. Sullivan
Business Analyst

11-17-17

Date

Reviewed by:

Sara Holcomb
Name & Title Business Analyst

11/17/17

Date

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

11/17/17

Date

Debra W. H. A.
Director, Division of Municipal Services
NH Department of Revenue Administration

11/17/17

Date

FY2018 Cooperative Apportionment

| Newfound Area | | | Current Expenditures 100% on ADM | |
|-----------------------------|--------------|-------------|-----------------------------------|---------------------|
| 2017-2018 | | | Transportation on ADM Transported | |
| Budget (MS-22 & 24) | 23,900,626 | | | |
| Less Local Rev & Cr (MS-24) | 3,506,070 | | | |
| Total to Apportion (MS-24) | 20,394,556 | | | |
| Town Specific MS-24 Rev + | 819 | | | |
| Less Transportation | 1,153,056 | | | |
| Curr. Expenses to Apportion | 19,242,319 | | | |
| State Aid | | Total | Town Specific Revenues | |
| | Retained Tax | Grant | State Aid | FY2017 own Specific |
| | | | | Adeq. Aid or |
| | | | | Adjustment or |
| | | | | per HB3554FN |
| | | | | Town |
| | | | | Impact Fees |
| | | | | Totals |
| Alexandria | 396,341 | 814,859 | 1,211,200 | - |
| Bridgewater | 830,507 | - | 830,507 | - |
| Bristol | 1,050,052 | 855,926 | 1,905,978 | 819 |
| Danbury | 244,761 | 713,010 | 957,771 | - |
| Groton | 278,388 | - | 278,388 | - |
| Hebron | 619,115 | - | 619,115 | - |
| New Hampton | 620,164 | 779,304 | 1,399,468 | - |
| Total | 4,039,328 | 3,163,099 | 7,202,427 | 819 |
| ADM - 15-16 | | 2016-2017 | | ADM |
| As Reported | | Transported | | Transp % |
| 3/17/2017 | ADM % | | | |
| Alexandria | 228.55 | 0.194529 | 212.489 | 0.19658362 |
| Bridgewater | 97.04 | 0.082595 | 91.483 | 0.08463525 |
| Bristol | 374.66 | 0.318889 | 324.878 | 0.30055999 |
| Danbury | 132.19 | 0.112513 | 130.569 | 0.12079555 |
| Groton | 50.44 | 0.042932 | 42.567 | 0.03938074 |
| Hebron | 43.63 | 0.037135 | 39.291 | 0.03634996 |
| New Hampton | 248.38 | 0.211407 | 239.632 | 0.22169489 |
| Total | 1,174.89 | 1.000000 | 1,080.909 | 1.00000000 |

FY2018 Cooperative Apportionment

| | Current Expenditures | | Transportation Expenditures | | Less MS-24 | Total | FY17 | Local Tax |
|-------------|----------------------|------------|-----------------------------|-----------|---------------------------------------|-------------|-----------|------------|
| | Rate | | Rate | | Town Specific | Apportioned | Adequacy | Assessment |
| Alexandria | 0.194529 | 3,743,189 | 0.19658362 | 226,672 | - | 3,969,861 | 1,211,200 | 2,758,661 |
| Bridgewater | 0.082595 | 1,589,319 | 0.08463525 | 97,589 | - | 1,686,908 | 830,507 | 856,401 |
| Bristol | 0.318889 | 6,136,164 | 0.30055999 | 346,562 | 819 | 6,481,907 | 1,905,978 | 4,575,929 |
| Danbury | 0.112513 | 2,165,011 | 0.12079555 | 139,284 | - | 2,304,295 | 957,771 | 1,346,524 |
| Groton | 0.042932 | 826,111 | 0.03938074 | 45,408 | - | 871,519 | 278,388 | 593,131 |
| Hebron | 0.037135 | 714,564 | 0.03634996 | 41,914 | - | 756,478 | 619,115 | 137,363 |
| New Hampton | 0.211407 | 4,067,961 | 0.22169489 | 255,627 | - | 4,323,588 | 1,399,468 | 2,924,120 |
| Total | 1.000000 | 19,242,319 | 1.00000000 | 1,153,056 | 819 | 20,394,556 | 7,202,427 | 13,192,129 |
| Prepared by | 11/17/2017 rml | | | | | | | |
| Reviewed by | 11/17/17 SQF | | | | Final State Aid & Local Assessment | | | 20,394,556 |
| | | | | | Should match Total to Apportion MS-24 | | | |

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

**FY2018 Cooperative District Apportionment
271-3876**

November 17, 2017

Newfound Area

| | |
|-------------------------------|------------------|
| Amount to Apportion (MS-24) | 20,394,556 |
| Less: | |
| State Education Tax | 4,039,328 |
| Equitable Education Grants | <u>3,163,099</u> |
| | 7,202,427 |
| To be raised from local taxes | 13,192,129 |

Apportionment of Local Taxes:

| | Apportioned | Less State Aid | Local Tax Assessment |
|-------------|-------------------|------------------|-------------------------|
| Alexandria | 3,969,861 | 1,211,200 | 2,758,661 |
| Bridgewater | 1,686,908 | 830,507 | 856,401 |
| Bristol | 6,481,907 | 1,905,978 | 4,575,929 |
| Danbury | 2,304,295 | 957,771 | 1,346,524 |
| Groton | 871,519 | 278,388 | 593,131 |
| Hebron | 756,478 | 619,115 | 137,363 |
| New Hampton | 4,323,588 | 1,399,468 | 2,924,120 |
| | <u>20,394,556</u> | <u>7,202,427</u> | <u>13,192,129</u> |

Prepared by:

David M. Sullivan
Business Analyst

11-17-17

Date

Reviewed by:

Sara Heavens
Name & Title Business Analyst

11/17/17

Date

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

11/17/17

Date

Director, Division of Municipal Services
NH Department of Revenue Administration

Date

FY2018 Cooperative Apportionment

| Newfound Area | 2017-2018 | Current Expenditures 100% on ADM | Town Specific Revenues | | | |
|-----------------------------|--------------|-----------------------------------|------------------------|---------------|------|--------|
| | | Transportation on ADM Transported | | | | |
| Budget (MS-22 & 24) | 23,900,626 | | | | | |
| Less Local Rev & Cr (MS-24) | 3,506,070 | | | | | |
| Total to Apportion (MS-24) | 20,394,556 | | | | | |
| Town Specific MS-24 Rev + | 819 | | | | | |
| Less Transportation | 1,153,056 | | | | | |
| Curr. Expenses to Apportion | 19,242,319 | | | | | |
| State Aid | | Total | FY2017 own Specific | | | |
| | Retained Tax | Grant | Adeq. Aid | Adjustment or | Town | Totals |
| Alexandria | 396,341 | 814,859 | - | per HB3554FN | - | - |
| Bridgewater | 830,507 | - | - | Impact Fees | - | - |
| Bristol | 1,050,052 | 855,926 | 819 | | - | 819 |
| Danbury | 244,761 | 713,010 | - | | - | - |
| Groton | 278,388 | - | - | | - | - |
| Hebron | 619,115 | - | - | | - | - |
| New Hampton | 620,164 | 779,304 | - | | - | - |
| Total | 4,039,328 | 3,163,099 | 819 | | - | 819 |
| ADM - 15-16 | | | | | | |
| As Reported | | | | | | |
| 3/17/2017 | | ADM % | 2016-2017 | ADM | | |
| Alexandria | 228.55 | 0.194529 | Transported | Transp % | | |
| Bridgewater | 97.04 | 0.082595 | 212.489 | 0.19658362 | | |
| Bristol | 374.66 | 0.318889 | 91.483 | 0.08463525 | | |
| Danbury | 132.19 | 0.112513 | 324.878 | 0.30055999 | | |
| Groton | 50.44 | 0.042932 | 130.569 | 0.12079555 | | |
| Hebron | 43.63 | 0.037135 | 42.567 | 0.03938074 | | |
| New Hampton | 248.38 | 0.211407 | 39.291 | 0.03634996 | | |
| Total | 1,174.89 | 1.000000 | 239.632 | 0.22169489 | | |
| | | | 1,080.909 | 1.00000000 | | |

FY2018 Cooperative Apportionment

| | Current Expenditures | Transportation | Less MS-24 | Total | FY17 | Local Tax |
|-------------|----------------------|----------------|---------------------------------------|-------------|------------|------------|
| | Rate | Rate | Town Specific | Apportioned | Adequacy | Assessment |
| Alexandria | 0.194529 | 3,743,189 | 0.19658362 | 226,672 | 3,969,861 | 2,758,661 |
| Bridgewater | 0.082595 | 1,589,319 | 0.08463525 | 97,589 | 1,686,908 | 856,401 |
| Bristol | 0.318889 | 6,136,164 | 0.30055999 | 346,562 | 6,481,907 | 4,575,929 |
| Danbury | 0.112513 | 2,165,011 | 0.12079555 | 139,284 | 2,304,295 | 1,346,524 |
| Groton | 0.042932 | 826,111 | 0.03938074 | 45,408 | 871,519 | 593,131 |
| Hebron | 0.037135 | 714,564 | 0.03634996 | 41,914 | 756,478 | 137,363 |
| New Hampton | 0.211407 | 4,067,961 | 0.22169489 | 255,627 | 4,323,588 | 2,924,120 |
| Total | 1.000000 | 19,242,319 | 1.00000000 | 1,153,056 | 20,394,556 | 13,192,129 |
| Prepared by | 11/17/2017 rm | | | | | |
| Reviewed by | 11/17/17 SQ | | | | | |
| | | | Final State Aid & Local Assessment | | | 20,394,556 |
| | | | Should match Total to Apportion MS-24 | | | ✓ |

NH Department of Education
Office of School Finance

FY2018 Cooperative District Apportionment
271-3876

October 15, 2017

Oyster River Coop

| | |
|-------------------------------|-----------------|
| Amount to Apportion (MS-24) | 39,045,162 |
| Less: | |
| State Education Tax | 3,842,252 |
| Equitable Education Grants | 4,886,578 |
| | <hr/> 8,728,830 |
| To be raised from local taxes | 30,316,332 |

Apportionment of Local Taxes:

| | Apportioned | Less State Aid | Local Tax Assessment |
|----------------|------------------|------------------|----------------------|
| Durham | 20,996,825 | 3,684,580 | 17,312,245 |
| Lee | 11,855,432 | 3,422,583 | 8,432,849 |
| <u>Madbury</u> | <u>6,192,905</u> | <u>1,621,667</u> | <u>4,571,238</u> |
| | 39,045,162 | 8,728,830 | 30,316,332 |

Prepared by:

Paul M. Leduc
Business Analyst

10-15-17
Date

Reviewed by:

Sally O'Lone
Name & Title Business Analyst

10/16/17
Date

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

10/16/17
Date

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

10/16/17
Date

FY2018 Cooperative Apportionment

Oyster River Coop

2017-2018

Current Expenses 50% on ADM - 50% on Eq. Val

| | |
|-----------------------------|------------|
| Budget (MS-22 & 24) | 44,532,951 |
| Less Local Rev & Cr (MS-24) | 5,487,789 |
| Total to Apportion (MS-24) | 39,045,162 |

| | |
|---|------------|
| <i>Plus</i> Less Town Specific MS-24 Rev | 2,846 |
| Curr. Expenses to Apportion | 39,048,008 |

| | |
|--------------------|-------|
| FY2016 | |
| Adeq. Aid | |
| Adjustment | |
| per HB3554FN | 1,778 |
| and FY2017 | |
| Adeq. Aid | |
| Adjustment | |
| RSA 195:14 III (b) | |
| Additional revenue | |
| part of | 1,068 |
| Unassigned Fund | |
| Balance | 2,846 |

| State Aid | EE Retained Tax | EE Grant | Total State Aid |
|-----------|--------------------|-------------|--------------------|
| Durham | 2,309,834 | 1,374,746 | 3,684,580 |
| Lee | 1,041,678 | 2,380,905 | 3,422,583 |
| Madbury | 490,740 | 1,130,927 | 1,621,667 |
| Total | 3,842,252 | 4,886,578 | 8,728,830 |

| | ADM - 15-16 As Reported 3/17/2017 | ADM % | 2015 Equal Val | Equal Val % | Combined % for Current Exp |
|---------|---|----------|-------------------|-------------|-------------------------------|
| Durham | 920.06 | 0.477098 | 1,033,119,311 | 0.59848421 | 0.5377911 |
| Lee | 648.92 | 0.336498 | 467,333,437 | 0.27072544 | 0.3036117 |
| Madbury | 359.47 | 0.186404 | 225,773,770 | 0.13079035 | 0.1585972 |
| Total | 1,928.45 | 1.000000 | 1,726,226,518 | 1.00000000 | 1.0000000 |

| | Current Expenditures | | Less MS-24 | Total | Less Final | Local Tax |
|---------|----------------------|------------|---------------|-------------|------------|------------|
| | Rate | | Town Specific | Apportioned | State Aid | Assessment |
| Durham | 0.5377911 | 20,999,671 | 2,846 | 20,996,825 | 3,684,580 | 17,312,245 |
| Lee | 0.3036117 | 11,855,432 | 0 | 11,855,432 | 3,422,583 | 8,432,849 |
| Madbury | 0.1585972 | 6,192,905 | 0 | 6,192,905 | 1,621,667 | 4,571,238 |
| Total | 1.0000000 | 39,048,008 | 2,846 | 39,045,162 | 8,728,830 | 30,316,332 |

Prepared by 10/15/2017 rml
Reviewed by 10/16/17 SDJ

Final State Aid & Local Assessment
Should match Total to Apportion MS-24

39,045,162

NH Department of Education
Office of School Finance

FY2018 Cooperative District Apportionment

271-3876

October 3, 2017

Pemi-Baker Regional

| | |
|-------------------------------|------------|
| Amount to Apportion (MS-24) | 12,398,030 |
| Less: | |
| State Education Tax | 1,758,767 |
| Equitable Education Grants | 2,300,871 |
| | <hr/> |
| | 4,059,638 |
| To be raised from local taxes | 8,338,392 |

Apportionment of Local Taxes:

| | Apportioned | Less State Aid | Local Tax Assessment |
|------------------|----------------|----------------|----------------------|
| Ashland | 1,251,458 | 447,919 | 803,539 |
| Campton | 2,253,063 | 801,436 | 1,451,627 |
| Holderness | 2,709,245 | 520,226 | 2,189,019 |
| Plymouth | 2,885,032 | 1,214,096 | 1,670,936 |
| Rumney | 1,043,057 | 325,182 | 717,875 |
| Thornton | 1,782,050 | 558,232 | 1,223,818 |
| <u>Wentworth</u> | <u>474,125</u> | <u>192,547</u> | <u>281,578</u> |
| | <hr/> | <hr/> | |
| | 12,398,030 | 4,059,638 | 8,338,392 |

Prepared by: David M. Leland
Business Analyst

10-3-17
Date

Reviewed by: Sally D. Lellon
Name & Title: Business Analyst

10/12/17
Date

Director, Division of Program Support
NH Department of Education

10/12/17
Date

Debra W. Hall
Director, Division of Municipal Services
NH Department of Revenue Administration

10/12/17
Date

FY2018 Cooperative Apportionment

| Pemi-Baker Regional 2017-2018 | | | | Current Expenses 50% on ADM for three years - 50% on Eq. Val for three years | | |
|----------------------------------|--------------|-----------|-----------|--|--|--|
| Budget (MS22 & 24) | 22,997,853 | | | | | |
| Less Local Rev & Cr (MS24) | 10,599,823 | | | | | |
| Total to Apportion (MS24) | 12,398,030 | | | | | |
| Less Town Specific MS24 Rev | 1,603 | | | | | |
| Curr. Expenses to Apportion | 12,399,633 | | | | | |
| State Aid | EE | EE | Total | | | |
| | Retained Tax | Grant | State Aid | | | |
| Ashland | 179,779 | 268,140 | 447,919 | | | |
| Campton | 280,034 | 521,402 | 801,436 | | | |
| Holderness | 520,226 | - | 520,226 | | | |
| Plymouth | 312,597 | 901,499 | 1,214,096 | | | |
| Rumney | 119,489 | 205,693 | 325,182 | | | |
| Thornton | 286,298 | 271,934 | 558,232 | | | |
| Wentworth | 60,344 | 132,203 | 192,547 | | | |
| Total | 1,758,767 | 2,300,871 | 4,059,638 | | | |

| Town Specific Revenues FY2017 Town Specific | | |
|--|---------------------------|--------|
| Adeq. Aid Adjustment or per HB3554FN | or Town Impact Fees | Totals |
| - | - | - |
| - | - | - |
| 1,603 | - | 1,603 |
| - | - | - |
| - | - | - |
| - | - | - |
| 1,603 | - | 1,603 |

| | ADM - 13-14 As Reported 9/10/2014 | ADM - 14-15 As Reported 3/15/2016 | ADM - 15-16 As Reported 3/17/2017 | 3 Year Total ADM | ADM % |
|------------|---|---|---|---------------------|----------|
| Ashland | 68.21 | 66.13 | 67.08 | 201.42 | 0.103644 |
| Campton | 129.24 | 136.82 | 127.11 | 393.17 | 0.202311 |
| Holderness | 85.27 | 87.31 | 86.53 | 259.11 | 0.133329 |
| Plymouth | 192.51 | 183.43 | 179.50 | 555.44 | 0.285810 |
| Rumney | 66.47 | 60.25 | 60.78 | 187.50 | 0.096481 |
| Thornton | 82.12 | 88.56 | 99.86 | 270.54 | 0.139210 |
| Wentworth | 22.27 | 25.30 | 28.64 | 76.21 | 0.039215 |
| Total | 646.09 | 647.80 | 649.50 | 1,943.39 | 1.000000 |

FY2018 Cooperative Apportionment

| | 2013 Equal Val | 2014 Equal Val | 2015 Equal Val | 3 Year Equal Val. Total | Total % Equal Val | Combined 50% on ADM and 50 % Equa Val |
|------------|-------------------|-------------------|-------------------|----------------------------|----------------------|---|
| Ashland | ✓ 224,397,327 | ✓ 243,875,537 | ✓ 237,671,041 | 705,943,905 | 0.0982094 | 0.100927 |
| Campton | ✓ 383,954,541 | ✓ 385,379,542 | ✓ 388,651,315 | 1,157,985,398 | 0.161097 | 0.181704 |
| Holderness | ✓ 734,829,571 | ✓ 747,342,452 | ✓ 700,586,408 | 2,182,758,431 | 0.303661 | 0.218494 |
| Plymouth | ✓ 412,707,620 | ✓ 427,336,362 | ✓ 452,316,293 | 1,292,360,275 | ✓ 0.179790 | ✓ 0.232800 |
| Rumney | ✓ 179,720,079 | ✓ 162,528,397 | ✓ 173,560,126 | 515,808,602 | 0.071758 | 0.084120 |
| Thornton | ✓ 387,374,372 | ✓ 335,946,095 | ✓ 342,149,298 | 1,065,469,765 | 0.148226 | 0.143718 |
| Wentworth | ✓ 87,276,678 | ✓ 89,808,851 | ✓ 90,734,733 | 267,820,262 | 0.037259 | 0.038237 |
| Total | 2,410,260,188 | 2,392,217,236 | 2,385,669,214 | 7,188,146,638 | 1.000000 | 1.000000 |

| | Current Expenditures Rate | Less MS22 Town Specific | Total Apportioned | Less Final State Aid | Local Tax Assessment |
|------------|------------------------------|----------------------------|----------------------|-------------------------|-------------------------|
| Ashland | ✓ 0.100927 | 1,251,458 | 0 | 1,251,458 | ✓ 447,919 |
| Campton | ✓ 0.181704 | 2,253,063 | 0 | 2,253,063 | 801,436 |
| Holderness | ✓ 0.218494 | ✓ 2,709,245 | 0 | 2,709,245 | 520,226 |
| Plymouth | ✓ 0.232800 | 2,886,635 | 1,603 | ✓ 2,885,032 | ✓ 1,214,096 |
| Rumney | ✓ 0.084120 | 1,043,057 | 0 | 1,043,057 | 325,182 |
| Thornton | ✓ 0.143718 | 1,782,050 | 0 | 1,782,050 | 558,232 |
| Wentworth | ✓ 0.038237 | 474,125 | 0 | 474,125 | 192,547 |
| Total | 1.000000 | ✓ 12,399,633 | 1,603 | 12,398,030 | 4,059,638 |

| | |
|-------------|---------------|
| Prepared by | 10/3/2017 rml |
| Reviewed by | 10/12/17 SDY |

| | |
|--|------------|
| Final State Aid & Local Assessment Should match Total to Apportion MS24 | 12,398,030 |
|--|------------|

NH Department of Education
Office of School Finance

FY2018 Cooperative District Apportionment
271-3876

October 6, 2017

Profile Regional

| | |
|-------------------------------|-----------------|
| Amount to Apportion (MS-24) | 5,262,696 |
| Less: | |
| State Education Tax | 694,625 |
| Equitable Education Grants | 543,340 |
| | <hr/> 1,237,965 |
| To be raised from local taxes | 4,024,731 |

Apportionment of Local Taxes:

| | Apportioned | Less State Aid | Local Tax Assessment |
|-------------------|----------------|----------------|----------------------|
| Bethlehem | 2,956,801 | 787,523 | 2,169,278 |
| Easton | 247,959 | 41,203 | 206,756 |
| Franconia | 1,365,220 | 257,211 | 1,108,009 |
| <u>Sugar Hill</u> | <u>692,716</u> | <u>152,028</u> | <u>540,688</u> |
| | 5,262,696 | 1,237,965 | 4,024,731 |

Prepared by:

Boyd M. Linder
Business Analyst

10-6-17

Date

Reviewed by:

Sally D. Linder
Name & Title Business Analyst

10/9/17

Date

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

10/9/17

Date

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

10/9/17

Date

FY2018 Cooperative Apportionment

| Profile Regional 2017-18 | | | | Operating Expenses - 80% on ADM and 20% on Eq. Val Capital Expenses - 100% on Eq. Val | | |
|-----------------------------|----------------------|----------------------|---------------|--|-----------------|------------|
| Budget (MS22 & 24) | 6,374,417 | | | Capital Expenses | | |
| Less Local Rev & Cr (MS24) | 1,111,721 | | | Principal + Interest | 918,481 | |
| Total to Apportion (MS24) | 5,262,696 | | | Capital Expenses | | |
| | | | | Less Bldg Aid | 366,886 | |
| Less Net Capital | 551,595 | | | | | |
| Current Expenses | 4,711,101 | | | Net Capital | 551,595 | |
| Less Town Specific MS24 Rev | 2,000 | | | | | |
| Curr. Expenses to Apportion | 4,713,101 | | | | | |
| State Aid | EE | EE | Total | | | |
| | Retained Tax | Grant | State Aid | | | |
| Bethlehem | 244,183 | 543,340 | 787,523 | | | |
| Easton | 41,203 | - | 41,203 | | | |
| Franconia | 257,211 | - | 257,211 | | | |
| Sugar Hill | 152,028 | - | 152,028 | | | |
| Total | 694,625 | 543,340 | 1,237,965 | | | |
| | ADM - 15-16 | | | | | |
| | As Reported | Total | 2015 | | Combined % | |
| | 3/17/2017 | % ADM | Equal Val | Equal Val % | for Current Exp | |
| Bethlehem | 153.70 | 0.659345 | 229,559,960 | 0.315051 | 0.590486 | |
| Lafayette | 79.41 | 0.340655 | 499,084,985 | 0.684949 | 0.409514 | |
| Total | 233.11 | 1.000000 | 728,644,945 | 1.000000 | 1.000000 | |
| | Current Expenditures | Capital Expenditures | Less MS22 | Total | Less Final | Local Tax |
| | Rate | Rate | Town Specific | Apportioned | State Aid | Assessment |
| Bethlehem | 0.590486 2,783,020 | 0.315051 173,781 | - | 2,956,801 | 787,523 | 2,169,278 |
| Lafayette | 0.409514 1,930,081 | 0.684949 377,814 | 2,000 | 2,305,895 | See Section III | |
| Total | 1.000000 4,713,101 | 1.000000 551,595 | 2,000 | 5,262,696 | | |

See Page 2 - Lafayette Share of Profile Assessment

Section III

Lafayette Apportionment of Profile

| | | |
|-----------------------------------|-------------------------------|-----------|
| 100% ADM - Current Expenses | Lafayette Share | 2,305,895 |
| 100% Equal Val - Capital Expenses | Less Net Capital | 377,814 |
| | Curr. Expenses | 1,928,081 |
| | Less Town Specific | 2,000 |
| | Current Expenses to Apportion | 1,930,081 |

| | ADM - 15-16 As Reported 3/17/2017 | Total % ADM | 2015 Equal Val | Equal Val % |
|------------|---|----------------|-------------------|-------------|
| Easton | 8.26 | 0.104017 | 62,347,040 | 0.124923 |
| Franconia | 47.00 | 0.591865 | 297,051,916 | 0.595193 |
| Sugar Hill | 24.15 | 0.304118 | 139,686,029 | 0.279884 |
| | 79.41 | 1.000000 | 499,084,985 | 1.000000 |

| | Current Expenditures | | Capital Expenditures | | Less MS22 Town Specific | Total Apportioned | Less Final State Aid | Local Tax Assessment |
|------------|----------------------|-----------|----------------------|---------|----------------------------|----------------------|-------------------------|-------------------------|
| | Rate | | Rate | | | | | |
| Easton | 0.104017 | 200,761 | 0.124923 | 47,198 | - | 247,959 | 41,203 | 206,756 |
| Franconia | 0.591865 | 1,142,348 | 0.595193 | 224,872 | 2,000 | 1,365,220 | 257,211 | 1,108,009 |
| Sugar Hill | 0.304118 | 586,972 | 0.279884 | 105,744 | - | 692,716 | 152,028 | 540,688 |
| | 1.000000 | 1,930,081 | 1.000000 | 377,814 | 2,000 | 2,305,895 | 450,442 | 1,855,453 |

Prepared by: 10/6/2017 rml

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

5,262,696

NH Department of Education
Office of School Finance

FY2018 Cooperative District Apportionment
271-3876

November 7, 2017

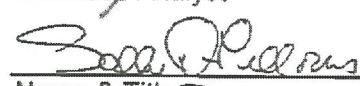
Sanborn Regional


| | |
|-------------------------------|------------------|
| Amount to Apportion (MS-24) | 27,743,632 |
| Less: | |
| State Education Tax | 2,607,797 |
| Equitable Education Grants | 3,420,930 |
| | <u>6,028,727</u> |
| To be raised from local taxes | 21,714,905 |

Apportionment of Local Taxes:

| | Apportioned | Less State Aid | Local Tax Assessment |
|---------------|-------------------|------------------|-------------------------|
| Kingston | 15,031,638 | 3,269,049 | 11,762,589 |
| <u>Newton</u> | <u>12,711,994</u> | <u>2,759,678</u> | <u>9,952,316</u> |
| | 27,743,632 | 6,028,727 | 21,714,905 |

Prepared by:  11-7-17
Business Analyst Date

Reviewed by:  11/9/17
Name & Title Business Analyst Date

 11-9-17
Director, Division of Program Support Date
NH Department of Education

 11/9/17
Director, Division of Municipal Services Date
NH Department of Revenue Administration

FY2018 Cooperative Apportionment

| | | | | | | |
|--|---|--|--|----------------------|--------------------------|---------------------------------|
| Sanborn Regional | | Operating Expenses 100% on ADM-R | | | | |
| 2017-2018 | | Capital Expenses 100% on ADM-R + growth over 5 years | | | | |
| Budget (MS22 & 24) | 34,937,965 | Capital Expenses | | | | |
| Less Local Rev & Cr (MS24) | 7,194,333 | Capital Costs | 2,472,973 + 4600 Building Improvement | | | |
| Total to Apportion MS24) | 27,743,632 | Less Bldg Aid | 588,887 | | | |
| | | Net Capital | 1,884,086 | | | |
| Town Specific MS24 Rev | 15,311 | | | | | |
| Less Net Capital | (1,884,086) | | | | | |
| Curr. Expenses to Apportion | 25,874,857 | | | | | |
| State Aid | | Total | | | | |
| | Retained Tax | Grant | State Aid | | | |
| Kingston | 1,500,170 | 1,768,879 | 3,269,049 | | | |
| Newton | 1,107,627 | 1,652,051 | 2,759,678 | | | |
| Total | 2,607,797 | 3,420,930 | 6,028,727 | | | |
| | ADM - 15-16 As Reported 3/17/2017 | Operating ADM % | ADM 10-11 As Reported * 2/2/2012 | Five Year Growth | 15-16 ADM plus Growth | Capital ADM plus Growth % |
| Kingston | 817.25 | 0.541566 | 883.69 | -66.44 | 750.81 | 0.540684 |
| Newton | 691.80 | 0.458434 | 745.78 | -53.98 | 637.82 | 0.459316 |
| Total | 1,509.05 | 1.000000 | 1,629.47 | -120.42 | 1,388.63 | 1.000000 |
| * per FY12-13 Apportionment | | | | | | |
| | Current Expenditures Rate | Capital Apportionment Rate | Less MS22 Town Specific | Total Apportioned | Less Final State Aid | Total Local Tax Assessment |
| Kingston | 0.541566 14,012,943 | 0.540684 1,018,695 | 0 | 15,031,638 | 3,269,049 | 11,762,589 |
| Newton | 0.458434 11,861,914 | 0.459316 865,391 | 15,311 | 12,711,994 | 2,759,678 | 9,952,316 |
| Total | 1.000000 25,874,857 | 1.000000 1,884,086 | 15,311 | 27,743,632 | 6,028,727 | 21,714,905 |
| Prepared by | 11/7/2017 rmt | | | | | |
| Reviewed by | 11/9/17 SOR | | | | | |
| Final State Aid & Local Assessment Should match Total to Apportion MS24 | | | | | 27,743,632 | |

NH Department of Education
Office of School Finance

FY2018 Cooperative District Apportionment
271-3876

October 11, 2017

Shaker Regional

| | |
|-------------------------------|------------------|
| Amount to Apportion (MS-24) | 20,407,082 |
| Less: | |
| State Education Tax | 2,069,842 |
| Equitable Education Grants | 4,812,944 |
| | <u>6,882,786</u> |
| To be raised from local taxes | 13,524,296 |

Apportionment of Local Taxes:

| | Apportioned | Less State Aid | Local Tax Assessment |
|-------------------|------------------|------------------|----------------------|
| Belmont | 15,467,303 | 5,794,976 | 9,672,327 |
| <u>Canterbury</u> | <u>4,939,779</u> | <u>1,087,810</u> | <u>3,851,969</u> |
| | 20,407,082 | 6,882,786 | 13,524,296 |

Prepared by: Brenda M. Loken
Business Analyst

10-11-17

Date

Reviewed by: Sally O'Hellon
Name & Title Business Analyst

10/12/17

Date

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

10-12-17

Date

Stacy W. Hall
Director, Division of Municipal Services
NH Department of Revenue Administration

10/12/17

Date

FY2018 Cooperative Apportionment

| | | | | | |
|-----------------------------|----------------------|--|---------------|-------------|-----------------|
| Shaker Regional | | ✓ Current Expenses 50% on ADM - 50% on Eq. Val | | | |
| 2017-2018 | | | | | |
| Budget (MS22 & 24) | 22,786,890 | | | | |
| Less Local Rev & Cr (MS24) | 2,379,808 | | | | |
| Total to Apportion (MS24) | 20,407,082 | | | | |
| Less Town Specific MS24 Rev | - | | | | |
| Curr. Expenses to Apportion | 20,407,082 | | | | |
| State Aid | EE | EE | Total | | |
| | Retained Tax | Grant | State Aid | | |
| Belmont | ✓ 1,496,265 | ✓ 4,298,711 | 5,794,976 | | |
| Canterbury | ✓ 573,577 | ✓ 514,233 | 1,087,810 | | |
| Total | 2,069,842 | 4,812,944 | 6,882,786 | | |
| | ADM - 15-16 | | | | |
| | As Reported | | 2015 | | Combined % |
| | 3/17/2017 | ADM % | Equal Val | Equal Val % | for Current Exp |
| Belmont | ✓ 1,062.65 | 0.794653 | ✓ 672,484,204 | 0.721223 | 0.7579380 |
| Canterbury | ✓ 274.60 | ✓ 0.205347 | ✓ 259,937,351 | ✓ 0.278777 | ✓ 0.2420620 |
| Total | ✓ 1,337.25 | 1.000000 | ✓ 932,421,555 | 1.000000 | 1.0000000 |
| | Current Expenditures | Less MS22 | Total | Less Final | Local Tax |
| | Rate | Town Specific | Apportioned | State Aid | Assessment |
| Belmont | 0.7579380 | 15,467,303 | - | 15,467,303 | 5,794,976 |
| Canterbury | ✓ 0.2420620 | 4,939,779 | - | 4,939,779 | ✓ 1,087,810 |
| Total | 1.0000000 | 20,407,082 | - | 20,407,082 | 6,882,786 |
| | | | | | 13,524,296 |
| Prepared by | 10/11/2017 | | | | |
| Reviewed by | 10/12/17 | | | | |
| | | Final State Aid & Local Assessment | | | |
| | | Should match Total to Apportion MS24 | | | |
| | | 20,407,082 | | | |

NH Department of Education
Office of School Finance

FY2018 Cooperative District Apportionment
271-3876

October 5, 2017

Souhegan Cooperative

| | |
|-------------------------------|------------------|
| Amount to Apportion (MS-24) | 16,217,867 |
| Less: | |
| State Education Tax | 1,641,829 |
| Equitable Education Grants | <u>1,701,381</u> |
| | 3,343,210 |
| To be raised from local taxes | 12,874,657 |

Apportionment of Local Taxes:

| | Apportioned | Less State Aid | Local Tax Assessment |
|-------------|------------------|----------------|----------------------|
| Amherst | 13,463,173 | 2,595,716 | 10,867,457 |
| Mont Vernon | <u>2,754,694</u> | <u>747,494</u> | <u>2,007,200</u> |
| | 16,217,867 | 3,343,210 | 12,874,657 |

Prepared by: Barclay M. Kuleu 10-5-17
Business Analyst Date

Reviewed by: Sally D. Lallous Business Analyst 10/6/17
Name & Title Date

Patricia Davis 10/6/17
Director, Division of Program Support Date
NH Department of Education

Dr. W. H. 10/6/17
Director, Division of Municipal Services Date
NH Department of Revenue Administration

FY2018 Cooperative Apportionment

| Souhegan Cooperative 2017-2018 | | | | Current Expenses 50% on ADM - 50% on Eq. Val | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|--|--|----------------------------|----------------------|--|-------------------------------|------------|------------------------|---|----------------------------|--|--|-------------------------------|---------|-----------|------------|---------------|------------|-----------|-------------|-------------|-----------|-------------|----------|-----------|---------|-----------|----------|---------------|------------|-----------|------------|-----------|------------|
| Budget (MS22 & 24) | 18,174,186 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Less Local Rev & Cr (MS24) | 1,956,319 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total to Apportion (MS24) | 16,217,867 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Less Town Specific MS24 Rev | 3,667 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Curr. Expenses to Apportion | 16,221,534 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| State Aid | EE | EE | Total | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | Retained Tax | Grant | State Aid | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Amherst | 1,396,333 | 1,199,383 | 2,595,716 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Mont Vernon | 245,496 | 501,998 | 747,494 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total | 1,641,829 | 1,701,381 | 3,343,210 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <table><tr><th colspan="3">Town Specific Revenues</th></tr><tr><th>FY2017 Adeq. Aid Adjustment or per HB3554FN</th><th>Town Specific or Town Impact Fees</th><th>Totals</th></tr><tr><td>3,133</td><td>-</td><td>3,133</td></tr><tr><td>534</td><td>-</td><td>534</td></tr><tr><td>3,667</td><td>-</td><td>3,667</td></tr></table> | | | | | | | Town Specific Revenues | | | FY2017 Adeq. Aid Adjustment or per HB3554FN | Town Specific or Town Impact Fees | Totals | 3,133 | - | 3,133 | 534 | - | 534 | 3,667 | - | 3,667 | | | | | | | | | | | | |
| Town Specific Revenues | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| FY2017 Adeq. Aid Adjustment or per HB3554FN | Town Specific or Town Impact Fees | Totals | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3,133 | - | 3,133 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 534 | - | 534 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3,667 | - | 3,667 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <table><tr><th></th><th>ADM - 15-16 As Reported 3/17/2017</th><th>ADM %</th><th>2015 Equal Val</th><th>Equal Val %</th><th>Combined % for Current Exp</th></tr><tr><td>Amherst</td><td>674.46</td><td>0.793333</td><td>1,717,775,511</td><td>0.866967</td><td>0.8301500</td></tr><tr><td>Mont Vernon</td><td>175.70</td><td>0.206667</td><td>263,586,439</td><td>0.133033</td><td>0.1698500</td></tr><tr><td>Total</td><td>850.16</td><td>1.000000</td><td>1,981,361,950</td><td>1.000000</td><td>1.0000000</td></tr></table> | | | | | | | | ADM - 15-16 As Reported 3/17/2017 | ADM % | 2015 Equal Val | Equal Val % | Combined % for Current Exp | Amherst | 674.46 | 0.793333 | 1,717,775,511 | 0.866967 | 0.8301500 | Mont Vernon | 175.70 | 0.206667 | 263,586,439 | 0.133033 | 0.1698500 | Total | 850.16 | 1.000000 | 1,981,361,950 | 1.000000 | 1.0000000 | | | |
| | ADM - 15-16 As Reported 3/17/2017 | ADM % | 2015 Equal Val | Equal Val % | Combined % for Current Exp | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Amherst | 674.46 | 0.793333 | 1,717,775,511 | 0.866967 | 0.8301500 | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Mont Vernon | 175.70 | 0.206667 | 263,586,439 | 0.133033 | 0.1698500 | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total | 850.16 | 1.000000 | 1,981,361,950 | 1.000000 | 1.0000000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <table><tr><th></th><th>Current Expenditures Rate</th><th>Less MS22 Town Specific</th><th>Total Apportioned</th><th>Less Final State Aid</th><th>Local Tax Assessment</th></tr><tr><td>Amherst</td><td>0.8301500</td><td>13,466,306</td><td>3,133</td><td>13,463,173</td><td>2,595,716</td><td>10,867,457</td></tr><tr><td>Mont Vernon</td><td>0.1698500</td><td>2,755,228</td><td>534</td><td>2,754,694</td><td>747,494</td><td>2,007,200</td></tr><tr><td>Total</td><td>1.0000000</td><td>16,221,534</td><td>3,667</td><td>16,217,867</td><td>3,343,210</td><td>12,874,657</td></tr></table> | | | | | | | | Current Expenditures Rate | Less MS22 Town Specific | Total Apportioned | Less Final State Aid | Local Tax Assessment | Amherst | 0.8301500 | 13,466,306 | 3,133 | 13,463,173 | 2,595,716 | 10,867,457 | Mont Vernon | 0.1698500 | 2,755,228 | 534 | 2,754,694 | 747,494 | 2,007,200 | Total | 1.0000000 | 16,221,534 | 3,667 | 16,217,867 | 3,343,210 | 12,874,657 |
| | Current Expenditures Rate | Less MS22 Town Specific | Total Apportioned | Less Final State Aid | Local Tax Assessment | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Amherst | 0.8301500 | 13,466,306 | 3,133 | 13,463,173 | 2,595,716 | 10,867,457 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Mont Vernon | 0.1698500 | 2,755,228 | 534 | 2,754,694 | 747,494 | 2,007,200 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total | 1.0000000 | 16,221,534 | 3,667 | 16,217,867 | 3,343,210 | 12,874,657 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Prepared by | 10/5/2017 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Reviewed by | 10/6/2017 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Final State Aid & Local Assessment Should match Total to Apportion MS24 | | | | | | 16,217,867 | | | | | | | | | | | | | | | | | | | | | | | | | | | |

NH Department of Education
Office of School Finance

FY2018 Cooperative District Apportionment
271-3876

October 19, 2017

Timberlane Regional

| | |
|-------------------------------|-------------------|
| Amount to Apportion (MS-24) | 63,129,586 |
| Less: | |
| State Education Tax | 6,375,818 |
| Equitable Education Grants | 10,122,253 |
| | <u>16,498,071</u> |
| To be raised from local taxes | 46,631,515 |

Apportionment of Local Taxes:

| | Apportioned | Less State Aid | Local Tax Assessment |
|----------|-------------------|-------------------|----------------------|
| Atkinson | 15,073,417 | 3,026,564 | 12,046,853 |
| Danville | 11,684,226 | 3,583,517 | 8,100,709 |
| Plaistow | 19,265,884 | 4,436,190 | 14,829,694 |
| Sandown | 17,106,059 | 5,451,800 | 11,654,259 |
| | <u>63,129,586</u> | <u>16,498,071</u> | <u>46,631,515</u> |

Prepared by:

James M. Leduc
Business Analyst

10-19-17

Date

Reviewed by:

Scott D. Pellous
Name & Title Business Analyst

10/20/17

Date

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

10/20/17

Date

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

10/23/17

Date

FY2018 Cooperative Apportionment

| | | | | | | | |
|-----------------------------|---|------------|------------|--|---------------|-----------|------------|
| Timberlane Regional | | 2017-2018 | | Operating 100% on ADM, Capital 100% on Equalized Valuation | | | |
| Budget (MS22 & 24) | ✓ | 71,759,415 | | | | | |
| Less Local Rev & Cr (MS24) | | 8,629,829 | | | | | |
| Total to Apportion (MS24) | ✓ | 63,129,586 | | | | | |
| Less Net Capital | ✓ | 2,642,829 | | | | | |
| Current Expenses | ✓ | 60,486,757 | | | | | |
| Town Specific MS24 Rev | ✓ | 196,086 | | | | | |
| Curr. Expenses to Apportion | | 60,682,843 | | | | | |
| | | | | Capital Expenses | | | |
| | | | | Capital Equip | ✓ | 3,753,421 | |
| | | | | Less Bldg Aid | ✓ | 1,110,592 | |
| | | | | Less Cap. Res. | | - | |
| | | | | Net Capital | ✓ | 2,642,829 | |
| | | | | Town Specific Revenues | | | |
| | | | | FY2017 own Specific | | | |
| | | | | Adeq. Aid or | | | |
| | | | | Adjustment or Town | | | |
| | | | | per HB3554FN Impact Fees | | | |
| | | | | Totals | | | |
| | | | | ✓ | 46,558 | 28,981 | 75,539 |
| | | | | ✓ | - | - | - |
| | | | | ✓ | 3,205 | 12,000 | 15,205 |
| | | | | ✓ | 5,342 | 100,000 | 105,342 |
| | | | | | 55,105 | 140,981 | 196,086 |
| | | | | | | | |
| | | | | ADM - 15-16 | | | |
| | | | | As Reported | | | |
| | | | | 2015 | | | |
| | | | | 3/17/2017 ADM % Equal Val Equal Val % | | | |
| Atkinson | ✓ | 844.58 | 0.235237 | ✓ | 947,576,819 | 0.3307461 | |
| Danville | ✓ | 670.82 | 0.186840 | ✓ | 375,347,086 | 0.1310127 | |
| Plaistow | ✓ | 1,088.90 | 0.303286 | ✓ | 950,532,572 | 0.3317778 | |
| Sandown | ✓ | 986.04 | 0.274637 | ✓ | 591,510,784 | 0.2064634 | |
| Total | | 3,590.34 | 1.000000 | | 2,864,967,261 | 1.0000000 | |
| | | | | | | | |
| | | | | Current Expenditures | | | |
| | | | | Rate | | | |
| Atkinson | ✓ | 0.235237 | 14,274,850 | 0.3307461 | 874,106 | 75,539 | 15,073,417 |
| Danville | ✓ | 0.186840 | 11,337,982 | 0.1310127 | 346,244 | - | 11,684,226 |
| Plaistow | ✓ | 0.303286 | 18,404,257 | 0.3317778 | 876,832 | 15,205 | 19,265,884 |
| Sandown | ✓ | 0.274637 | 16,665,754 | 0.2064634 | 545,647 | 105,342 | 17,106,059 |
| Total | | 1.000000 | 60,682,843 | 1.0000000 | 2,642,829 | 196,086 | 63,129,586 |
| | | | | Capital Expenditures | | | |
| | | | | Rate | | | |
| Atkinson | ✓ | 0.235237 | 14,274,850 | 0.3307461 | 874,106 | 75,539 | 15,073,417 |
| Danville | ✓ | 0.186840 | 11,337,982 | 0.1310127 | 346,244 | - | 11,684,226 |
| Plaistow | ✓ | 0.303286 | 18,404,257 | 0.3317778 | 876,832 | 15,205 | 19,265,884 |
| Sandown | ✓ | 0.274637 | 16,665,754 | 0.2064634 | 545,647 | 105,342 | 17,106,059 |
| Total | | 1.000000 | 60,682,843 | 1.0000000 | 2,642,829 | 196,086 | 63,129,586 |
| | | | | Less MS24 | | | |
| | | | | Town Specific | | | |
| | | | | Total | | | |
| | | | | FY17 | | | |
| | | | | Adequacy | | | |
| | | | | Local Tax | | | |
| | | | | Assessment | | | |
| Atkinson | ✓ | 0.235237 | 14,274,850 | 0.3307461 | 874,106 | 75,539 | 15,073,417 |
| Danville | ✓ | 0.186840 | 11,337,982 | 0.1310127 | 346,244 | - | 11,684,226 |
| Plaistow | ✓ | 0.303286 | 18,404,257 | 0.3317778 | 876,832 | 15,205 | 19,265,884 |
| Sandown | ✓ | 0.274637 | 16,665,754 | 0.2064634 | 545,647 | 105,342 | 17,106,059 |
| Total | | 1.000000 | 60,682,843 | 1.0000000 | 2,642,829 | 196,086 | 63,129,586 |
| | | | | Should match Total to Apportion MS24 | | | |
| | | | | 63,129,586 | | | |
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NH Department of Education
Office of School Finance

FY2018 Cooperative District Apportionment
271-3876

October 18, 2017

White Mountains Regional

| | |
|-------------------------------|------------------|
| Amount to Apportion (MS-24) | 18,565,474 |
| Less: | |
| State Education Tax | 2,098,102 |
| Equitable Education Grants | <u>6,470,351</u> |
| | 8,568,453 |
| To be raised from local taxes | 9,997,021 |

Apportionment of Local Taxes:

| | Apportioned | Less State Aid | Local Tax Assessment |
|------------|------------------|------------------|-------------------------|
| Carroll | 3,247,952 | 733,023 | 2,514,929 |
| Dalton | 2,026,011 | 945,668 | 1,080,343 |
| Jefferson | 2,196,386 | 755,377 | 1,441,009 |
| Lancaster | 6,665,354 | 3,986,661 | 2,678,693 |
| Whitefield | <u>4,429,771</u> | <u>2,147,724</u> | <u>2,282,047</u> |
| | 18,565,474 | 8,568,453 | 9,997,021 |

Prepared by:

Robert M. Leland
Business Analyst

10-18-17

Date

Reviewed by:

Salvatore D. Hellon
Name & Title Business Analyst

10/19/17

Date

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

10/19/17

Date

Stacy E. H. H.
Director, Division of Municipal Services
NH Department of Revenue Administration

10/19/17
Date

FY2018
Cooperative Apportionment

| White Mountains Regional 2017-2018 | | | Current Expenses 60% on ADM - 40% on Eq. Val | | |
|---|-----------|----------------------|--|-------------------|---|
| Budget (MS22 & 24) | ✓ | 21,464,687 | | | |
| Less Local Rev & Cr (MS24) | ✓ | 2,899,213 | | | |
| Total to Apportion (MS24) | ✓ | 18,565,474 | | | |
| <i>Plus</i> | | | | | |
| Less Town Specific MS24 Rev | ✓ | 11,985 | <i>Forest</i> | | |
| Curr. Expenses to Apportion | | 18,577,459 | | | |
| State Aid | | | | | |
| | | Retained Tax | Grant | Total State Aid | |
| Carroll | ✓ | 733,023 | - | 733,023 | |
| Dalton | ✓ | 188,237 | ✓ 757,431 | 945,668 | |
| Jefferson | ✓ | 266,512 | ✓ 488,865 | 755,377 | |
| Lancaster | ✓ | 513,111 | ✓ 3,473,550 | 3,986,661 | |
| Whitefield | ✓ | 397,219 | ✓ 1,750,505 | 2,147,724 | |
| Total | | 2,098,102 | 6,470,351 | 8,568,453 | |
| ADM - 15-16 | | | | | |
| | | As Reported | | 2015 | Combined % |
| | | 3/17/2017 | ADM % | Equal Val | Equal Val % for Current Exp |
| Carroll | ✓ | 70.10 | 0.0632506 | ✓ 327,610,195 | 0.343292 0.1752672 |
| Dalton | ✓ | 135.54 | 0.1222965 | ✓ 85,124,416 | 0.089199 0.1090575 |
| Jefferson | ✓ | 125.48 | ✓ 0.1132195 | ✓ 120,403,720 | ✓ 0.126167 ✓ 0.1183985 |
| Lancaster | ✓ | 481.87 | 0.4347869 | ✓ 233,702,945 | 0.244890 0.3588281 |
| Whitefield | ✓ | 295.30 | 0.2664465 | ✓ 187,477,897 | 0.196452 0.2384487 |
| Total | | 1,108.29 | 1.0000000 | ✓ 954,319,173 | 1.000000 1.000000 |
| Current Expenditures | | | | | |
| | Rate | Current Expenditures | Less MS24 Town Specific | Total Apportioned | Less Final State Aid Local Tax Assessment |
| Carroll | 0.1752672 | 3,256,019 | ✓ 8,067 | 3,247,952 | 733,023 2,514,929 |
| Dalton | 0.1090575 | 2,026,011 | - | 2,026,011 | 945,668 1,080,343 |
| Jefferson | 0.1183985 | ✓ 2,199,543 | ✓ 3,157 | ✓ 2,196,386 | 755,377 ✓ 1,441,009 |
| Lancaster | 0.3588281 | 6,666,115 | ✓ 761 | 6,665,354 | 3,986,661 2,678,693 |
| Whitefield | 0.2384487 | 4,429,771 | - | 4,429,771 | 2,147,724 2,282,047 |
| Total | 1.0000000 | 18,577,459 | 11,985 | 18,565,474 | 8,568,453 9,997,021 |
| Prepared by 10/18/2017 rml | | | | | |
| Reviewed by 10/19/17 SCL | | | | | |
| Final State Aid & Local Assessment Should match Total to Apportion on MS24 | | | | | 18,565,474 |

NH Department of Education
Office of School Finance

FY2018 Cooperative District Apportionment
271-3876

October 16, 2017

Wilton Lyndeborough Coop

| | |
|-------------------------------|------------------|
| Amount to Apportion (MS-24) | 11,240,408 |
| Less: | |
| State Education Tax | 1,219,640 |
| Equitable Education Grants | 1,346,687 |
| | <u>2,566,327</u> |
| To be raised from local taxes | 8,674,081 |

| Apportionment of Local Taxes: | | | Local Tax |
|-------------------------------|-------------------|------------------|------------------|
| | Apportioned | Less State Aid | Assessment |
| Lyndeborough | 3,213,572 | 706,707 | 2,506,865 |
| Wilton | 8,026,836 | 1,859,620 | 6,167,216 |
| | <u>11,240,408</u> | <u>2,566,327</u> | <u>8,674,081</u> |

Prepared by: Sally O'Leary 10/16/17
Business Analyst Date

Reviewed by: James M. Leduc 10/16/17
Name & Title Business Analyst Date

William Davis 10/16/17
Director, Division of Program Support Date
NH Department of Education

David W. White 10/16/17
Director, Division of Municipal Services Date
NH Department of Revenue Administration

FY2017 Cooperative Apportionment

| Wilton Lyndeborough Coop 2017-2018 | | | | Current & Capital Expenses 50% on ADM - 50% on Eq. Val Effective July 1, 2014 | |
|---------------------------------------|---------------------------------------|-----------------------------|-----------------------------------|--|-------------------------------|
| Budget (MS22 & 24) | ✓ | 12,606,495 | ✓ | Building Aid for pre-2014 projects credit to district. | |
| Less Local Rev & Cr (MS24) | ✓ | 1,366,087 | ✓ | 2014 Capital projects charge Lyndeborough \$96,564; Wilton balance, Building Aid N/A | |
| Total to Apportion (MS24) | | 11,240,408 | | Capital projects afert 2014 charge to district | |
| Less 2014 Capital Expenses | ✓ | 604,550 | | | |
| Current Expenses | | 10,635,858 | | | |
| Plus Town Specific Rev | | 0 | | | |
| Curr. Expenses to Apportion | | 10,635,858 | | | |
| | | | | Article of Agreement # 16 2014 only Capital Year 3 of 20 Check bond schedule each year No Building Aid for these projects | |
| State Aid | | | | Principal + Interest | |
| | | Retained Tax | Grant | Total State Aid | |
| Lyndeborough | ✓ | 386,805 | ✓ | 706,707 | Lyndeborough 96,564 |
| Wilton | ✓ | 832,835 | ✓ | 1,859,620 | Wilton 507,986 |
| Total | | 1,219,640 | ✓ | 2,566,327 | 604,550 ✓ |
| | | | | | |
| | ADM 15-16 As Reported 3/17/2017 | ADM % | 2015 Equal Val | Equal Val % | Combined % for Current Exp |
| Lyndeborough | ✓ | 149.13 | ✓ | 0.268916 | 173,334,940 |
| Wilton | ✓ | 405.43 | ✓ | 0.731084 | 373,090,728 |
| Total | ✓ | 554.56 | ✓ | 1.000000 | 546,425,668 |
| | | | | | |
| | Current Expenditures Rate | Article 16 Town Specific | Less Town Specific Revenues | Total Apportioned | Less Final State Aid |
| Lyndeborough | 0.2930660 | 3,117,008 | 96,564 | 3,213,572 | 706,707 |
| Wilton | 0.7069340 | 7,518,850 | 507,986 | 8,026,836 | 1,859,620 |
| Total | 1.0000000 | 10,635,858 | 604,550 | 11,240,408 | 2,566,327 |
| | | | | | Local Tax Assessment |
| Lyndeborough | | | | | 2,506,865 |
| Wilton | | | | | 6,167,216 |
| Total | | | | | 8,674,081 |
| | | | | | |
| Prepared by | 10/15/17 | sdf | SDR | Final State Aid & Local Assessment | |
| Reviewed by | 10/16/17 | rml | RCO | Should match Total to Apportion MS24 | |
| | | | | 11,240,408 ✓ | |

NH Department of Education
Office of School Finance

FY2018 Cooperative District Apportionment
271-3876

October 23, 2017

Winnacunnet Coop

| | |
|-------------------------------|------------------|
| Amount to Apportion (MS-24) | 22,918,485 |
| Less: | |
| State Education Tax | 4,496,691 |
| Equitable Education Grants | 400,869 |
| | <u>4,897,560</u> |
| To be raised from local taxes | 18,020,925 |

Apportionment of Local Taxes:

| | Apportioned | Less State Aid | Local Tax Assessment |
|---------------|-------------------|------------------|----------------------|
| Hampton | 10,234,190 | 2,329,712 | 7,904,478 |
| Hampton Falls | 1,656,949 | 356,871 | 1,300,078 |
| North Hampton | 3,252,320 | 680,995 | 2,571,325 |
| Seabrook | 7,775,026 | 1,529,982 | 6,245,044 |
| | <u>22,918,485</u> | <u>4,897,560</u> | <u>18,020,925</u> |

Prepared by:

Barclay M. Leland
Business Analyst

10-23-17
Date

Reviewed by:

Sally O'Hellens
Name & Title Business Analyst

10/23/17
Date

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

10/23/17
Date

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

10/23/17
Date

FY2018 Cooperative Apportionment

| Winnacunnet Coop 2017-2018 | | | | Current Expenses 50% on ADM - 50% on Eq. Val Capital Expenses 100% on Eq. Val. | | |
|-------------------------------|------------|--|--|---|--------------------------------------|---------------|
| Budget (MS22 & 24) | 25,421,316 | | | | | |
| Less Local Rev & Cr (MS24) | 2,502,831 | | | | | |
| Total to Apportion (MS24) | 22,918,485 | | | | | |
| Less Net Capital | 1,315,999 | | | | | |
| Current Expenses | 21,602,486 | | | | | |
| Town Specific MS24 Rev | 48,155 | | | | | |
| Curr. Expenses to Apportion | 21,650,641 | | | | | |
| | | | | Capital Expenses | | |
| | | | | Capital Items P& | 2,068,338 | ✓ |
| | | | | Less Bldg Aid | 752,339 | |
| | | | | Net Capital | 1,315,999 | |
| | | | | Town Specific Revenues FY2017 Town Specific | | |
| State Aid | | | | Adeq. Aid | or | |
| | | | | Adjustment or | Town | |
| | | | | per HB3554FN | Impact Fees | Totals |
| Hampton | | | | - | - | - |
| Hampton Falls | | | | 38,853 | ✓ 9,302 | 48,155 |
| North Hampton | | | | - | - | - |
| Seabrook | | | | - | - | - |
| Total | | | | 38,853 | 9,302 | 48,155 |
| ADM - 15-16 As Reported | | | | 2015 Combined % | | |
| | | | | 3/17/2017 | ADM % | Equal Val |
| Hampton | | | | 524.14 | 0.465464 | 3,215,621,617 |
| Hampton Falls | | | | 103.95 | 0.092313 | 436,825,904 |
| North Hampton | | | | 149.31 | 0.132595 | 1,124,564,417 |
| Seabrook | | | | 348.66 | 0.309628 | 2,737,680,562 |
| Total | | | | 1,126.06 | 1.000000 | 7,514,692,500 |
| | | | | | | Equal Val % |
| Hampton | | | | | | 0.427911 |
| Hampton Falls | | | | | | 0.058130 |
| North Hampton | | | | | | 0.149649 |
| Seabrook | | | | | | 0.364310 |
| Total | | | | | | 1.000000 |
| | | | | Combined % for Current Exp | | |
| | | | | | | 0.446687 |
| | | | | | | 0.075222 |
| | | | | | | 0.141122 |
| | | | | | | 0.336969 |
| | | | | | | 1.000000 |
| | | | | Current Expenditures | | |
| | | | | Rate | | |
| Hampton | | | | 0.446687 | 9,671,059 | 0.427911 |
| Hampton Falls | | | | 0.075222 | 1,628,605 | 0.058130 |
| North Hampton | | | | 0.141122 | 3,055,382 | 0.149649 |
| Seabrook | | | | 0.336969 | 7,295,595 | 0.364310 |
| Total | | | | 1.000000 | 21,650,641 | 1.000000 |
| | | | | Capital Expenditures | | |
| | | | | Rate | | |
| Hampton | | | | | 563,131 | |
| Hampton Falls | | | | | 76,499 | |
| North Hampton | | | | | 196,938 | |
| Seabrook | | | | | 479,431 | |
| Total | | | | | 1,315,999 | |
| | | | | Less MS24 | | |
| | | | | Town Specific | | |
| Hampton | | | | - | 10,234,190 | |
| Hampton Falls | | | | 48,155 | 1,656,949 | |
| North Hampton | | | | - | 3,252,320 | |
| Seabrook | | | | - | 7,775,026 | |
| Total | | | | 48,155 | 22,918,485 | |
| | | | | Less Final | | |
| | | | | State Aid | | |
| Hampton | | | | 2,329,712 | 7,904,478 | |
| Hampton Falls | | | | 356,871 | 1,300,078 | |
| North Hampton | | | | 680,995 | 2,571,325 | |
| Seabrook | | | | 1,529,982 | 6,245,044 | |
| Total | | | | 4,897,560 | 18,020,925 | |
| | | | | Local Tax Assessment | | |
| | | | | | | |
| Prepared by | | | | 10/23/2017 rml | Final State Aid & Local Assessment | |
| Reviewed by | | | | 10/23/17 SDC | Should match Total to Apportion MS24 | |
| | | | | | 22,918,485 | |

NH Department of Education
Office of School Finance

Revised

FY2018 Cooperative District Apportionment
271-3876

REVISED

October 23, 2017

Winnisquam Regional

| | |
|-------------------------------|------------------|
| Amount to Apportion (MS-24) | 22,380,778 |
| Less: | |
| State Education Tax | 2,689,335 |
| Equitable Education Grants | 6,311,371 |
| | <u>9,000,706</u> |
| To be raised from local taxes | 13,380,072 |

| | Apportioned | Less State Aid | Local Tax Assessment |
|---------------|------------------|------------------|----------------------|
| Northfield | 8,425,871 | 4,758,212 | 3,667,659 |
| Sanbornton | 5,775,181 | 1,512,973 | 4,262,208 |
| <u>Tilton</u> | <u>8,179,726</u> | <u>2,729,521</u> | <u>5,450,205</u> |
| | 22,380,778 | 9,000,706 | 13,380,072 |

Prepared by: Brenda M. LeBlond 10-23-17
Business Analyst Date

Reviewed by: Sally D. Hollander 10/23/17
Name & Title Business Analyst Date

Caitlin Davis 10/23/17
Director, Division of Program Support Date
NH Department of Education

Art W. Hall 10/23/17
Director, Division of Municipal Services Date
NH Department of Revenue Administration

| Winnisquam Regional 2017-2018 | | | Current Expenses 70% on ADM - 30% on Eq. Val Effective - July 1, 2009 | | |
|--|---|----------------------------|--|-------------------------|-------------------------------|
| Budget (MS22 & 24) | 27,483,635 | ✓ | | | |
| Less Local Rev & Cr (MS24) | 5,102,857 | ✓ | | | |
| Total to Apportion (MS24) | 22,380,778 | ✓ | | | |
| Plus | | | | | |
| Less Town Specific MS24 Rev | 4,774 | ✓ | | | |
| Curr. Expenses to Apportion | 22,385,552 | ✓ | | | |
| State Aid | EE | EE | Total | | |
| | Retained Tax | Grant | State Aid | | |
| Northfield | 633,985 | 4,124,227 | 4,758,212 | | |
| Sanbornton | 943,623 | 569,350 | 1,512,973 | | |
| Tilton | 1,111,727 | 1,617,794 | 2,729,521 | | |
| Total | 2,689,335 | 6,311,371 | 9,000,706 | | |
| | ADM - 15-16 As Reported 3/17/2017 | ADM % | 2015 Equal Val | Equal Val % | Combined % for Current Exp |
| Northfield | 634.27 | 0.437072 | 286,784,010 | 0.2351047 | 0.376482 |
| Sanbornton | 320.03 | 0.220531 | 421,306,051 | 0.3453856 | 0.257987 |
| Tilton | 496.88 | 0.342397 | 511,723,706 | 0.4195097 | 0.365531 |
| | 1,451.18 | 1.000000 | 1,219,813,767 | 1.0000000 | 1.000000 |
| | Current Expenditures Rate | Less MS24 Town Specific | Total Apportioned | Less Final State Aid | Local Tax Assessment |
| Northfield | 0.376482 8,427,758 | 1,887 | 8,425,871 | 4,758,212 | 3,667,659 |
| Sanbornton | 0.257987 5,775,181 | - | 5,775,181 | 1,512,973 | 4,262,208 |
| Tilton | 0.365531 8,182,613 | 2,887 | 8,179,726 | 2,729,521 | 5,450,205 |
| Total | 1.000000 22,385,552 | 4,774 | 22,380,778 | 9,000,706 | 13,380,072 |
| Prepared by | 10/23/2017 rml | | | | |
| Reviewed by | 10/23/17 S | | | | |
| Final State Aid & Local Assessment Should match Total to Apportion MS24 | | | | 22,380,778 | |

| Town Specific Revenues | | |
|--|--|--------|
| FY2017 Adeq. Aid Adjustment or per HB3554FN | Town Specific or Town Impact Fees | Totals |
| 1,887 | - | 1,887 |
| - | - | - |
| 2,137 | 750 | 2,887 |
| 4,024 | 750 | 4,774 |