

**Apportionment Scenarios - FY22 Interstate School District Budget (All Schools)
Option D Staffing Changes and Facilities Renovation \$899,551 - 20 Year Bond**

	Allocation
FY22 Proposed Budget	\$ 18,899,315
Option Staffing Changes	\$ (233,913)
Option Facility Changes (Year 1)	\$ 80,960
Revenues (excluding NH local education tax and VT net education spending)	\$ (9,704,594)
Net Education Spending	\$ 9,041,768

	19-20 Resident Students	2020 Equalized Education Grand List	Student Weighting 55.00%	Eq. Ed. Grand List Weighting 45.00%	Net Education Spending Allocation
Operating Expenses					
Clarksville	2.95%	6.15%	\$ 145,191	\$ 247,975	\$ 393,166
Colebrook	41.41%	21.78%	\$ 2,040,747	\$ 878,331	\$ 2,919,078
Columbia	9.82%	12.32%	\$ 483,972	\$ 496,760	\$ 980,732
Pittsburg	8.67%	37.61%	\$ 427,508	\$ 1,516,512	\$ 1,944,020
Stewartstown	16.20%	13.01%	\$ 798,553	\$ 524,490	\$ 1,323,043
Canaan	20.95%	9.13%	\$ 1,032,473	\$ 368,295	\$ 1,400,768
	<u>100.00%</u>	<u>100.00%</u>	\$ 4,928,445	\$ 4,032,363	\$ 8,960,807

	19-20 Resident Students	2020 Equalized Education Grand List	Student Weighting 45.00%	Eq. Ed. Grand List Weighting 55.00%	Net Education Spending Allocation
Facility Expenses					
Clarksville	2.95%	6.15%	\$ 1,073	\$ 2,738	\$ 3,811
Colebrook	41.41%	21.78%	\$ 15,086	\$ 9,699	\$ 24,785
Columbia	9.82%	12.32%	\$ 3,578	\$ 5,486	\$ 9,064
Pittsburg	8.67%	37.61%	\$ 3,160	\$ 16,746	\$ 19,906
Stewartstown	16.20%	13.01%	\$ 5,903	\$ 5,792	\$ 11,695
Canaan	20.95%	9.13%	\$ 7,632	\$ 4,067	\$ 11,699
	<u>100.00%</u>	<u>100.00%</u>			\$ 80,960

Net Education Spending Allocation	Education Grand List	Estimated Local Education Tax Rate	\$150k Assessed Value Home Ed Taxes	\$150k Assessed Value Home FY22 Budget Ed Taxes	\$150k Assessed Value Home Option C Tax Change
\$ 396,977	\$ 46,860,972	\$8.47	\$1,270.50	\$1,323.00	(\$52.50)
\$ 2,943,863	\$ 186,958,181	\$15.75	\$2,362.50	\$1,884.00	\$478.50
\$ 989,796	\$ 92,049,091	\$10.75	\$1,612.50	\$1,037.00	\$575.50
\$ 1,963,926	\$ 292,923,356	\$6.70	\$1,005.00	\$872.00	\$133.00
\$ 1,334,738	\$ 110,037,642	\$12.13	\$1,819.50	\$2,247.00	(\$427.50)
\$ 1,412,467	Act 68	\$9.63	\$1,444.11	\$2,220.00	(\$775.89)
\$ 9,041,767	\$ 728,829,242				

Apportionment Scenarios - FY22 Interstate School District Budget (All Schools) Option E Staffing Changes and Facilities Renovation \$7,100,000 - 30 Year Bond

	<u>Allocation</u>
FY22 Proposed Budget	\$ 18,899,315
Option Staffing Changes	\$ (233,913)
Option Facility Changes (Year 1)	\$ 520,667
Revenues (excluding NH local education tax and VT net education spending)	\$ (9,704,594)
Net Education Spending	\$ 9,481,475

	19-20 Resident Students	2020 Equalized Education Grand List	Student Weighting 55.00%	Eq. Ed. Grand List Weighting 45.00%	Net Education Spending Allocation
Operating Expenses					
Clarksville	2.95%	6.15%	\$ 145,191	\$ 247,975	\$ 393,166
Colebrook	41.41%	21.78%	\$ 2,040,747	\$ 878,331	\$ 2,919,078
Columbia	9.82%	12.32%	\$ 483,972	\$ 496,760	\$ 980,732
Pittsburg	8.67%	37.61%	\$ 427,508	\$ 1,516,512	\$ 1,944,020
Stewartstown	16.20%	13.01%	\$ 798,553	\$ 524,490	\$ 1,323,043
Canaan	20.95%	9.13%	\$ 1,032,473	\$ 368,295	\$ 1,400,768
	100.00%	100.00%	\$ 4,928,445	\$ 4,032,363	\$ 8,960,807

	19-20 Resident Students	2020 Equalized Education Grand List	Student Weighting 45.00%	Eq. Ed. Grand List Weighting 55.00%	Net Education Spending Allocation
Facility Expenses					
Clarksville	2.95%	6.15%	\$ 6,902	\$ 17,610	\$ 24,512
Colebrook	41.41%	21.78%	\$ 97,018	\$ 62,377	\$ 159,395
Columbia	9.82%	12.32%	\$ 23,008	\$ 35,278	\$ 58,286
Pittsburg	8.67%	37.61%	\$ 20,324	\$ 107,698	\$ 128,022
Stewartstown	16.20%	13.01%	\$ 37,964	\$ 37,248	\$ 75,212
Canaan	20.95%	9.13%	\$ 49,084	\$ 26,155	\$ 75,239
	100.00%	100.00%			\$ 520,666

Net Education Spending Allocation	Education Grand List	Estimated Local Education Tax Rate	\$150k Assessed Value Home Ed Taxes	\$150k Assessed Value Home FY22 Budget Ed Taxes	\$150k Assessed Value Home Option C Tax Change
\$ 417,678	\$ 46,860,972	\$8.91	\$1,336.50	\$1,323.00	\$13.50
\$ 3,078,473	\$ 186,958,181	\$16.47	\$2,470.50	\$1,884.00	\$586.50
\$ 1,039,018	\$ 92,049,091	\$11.29	\$1,693.50	\$1,037.00	\$656.50
\$ 2,072,042	\$ 292,923,356	\$7.07	\$1,060.50	\$872.00	\$188.50
\$ 1,398,255	\$ 110,037,642	\$12.71	\$1,906.50	\$2,247.00	(\$340.50)
\$ 1,476,007	Act 68	\$10.06	\$1,509.07	\$2,220.00	(\$710.93)
\$ 9,481,473	\$ 728,829,242				

Facilities Renovation \$899,551 - 20 Year Bond

	Principal	Interest	Loan Term	
	\$ 899,551	4.00%	10 years	
Year	Principal Payment	Balance	Interest	Total Payments
		\$ 899,551		
1	\$ 44,978	\$ 854,573	\$ 35,982	\$ 80,960
2	\$ 44,978	\$ 809,595	\$ 34,183	\$ 79,161
3	\$ 44,978	\$ 764,617	\$ 32,384	\$ 77,362
4	\$ 44,978	\$ 719,639	\$ 30,585	\$ 75,563
5	\$ 44,978	\$ 674,661	\$ 28,786	\$ 73,764
6	\$ 44,978	\$ 629,683	\$ 26,986	\$ 71,964
7	\$ 44,978	\$ 584,705	\$ 25,187	\$ 70,165
8	\$ 44,978	\$ 539,727	\$ 23,388	\$ 68,366
9	\$ 44,978	\$ 494,749	\$ 21,589	\$ 66,567
10	\$ 44,978	\$ 449,771	\$ 19,790	\$ 64,768

Facilities Renovation \$7.1 million - 30 Year Bond

	Principal	Interest	Loan Term	
	\$ 7,100,000	4.00%	10 years	
Year	Principal Payment	Balance	Interest	Total Payments
		\$ 7,100,000		
1	\$ 236,667	\$ 6,863,333	\$ 284,000	\$ 520,667
2	\$ 236,667	\$ 6,626,666	\$ 274,533	\$ 511,200
3	\$ 236,667	\$ 6,389,999	\$ 265,067	\$ 501,734
4	\$ 236,667	\$ 6,153,332	\$ 255,600	\$ 492,267
5	\$ 236,667	\$ 5,916,665	\$ 246,133	\$ 482,800
6	\$ 236,667	\$ 5,679,998	\$ 236,667	\$ 473,334
7	\$ 236,667	\$ 5,443,331	\$ 227,200	\$ 463,867
8	\$ 236,667	\$ 5,206,664	\$ 217,733	\$ 454,400
9	\$ 236,667	\$ 4,969,997	\$ 208,267	\$ 444,934
10	\$ 236,667	\$ 4,733,330	\$ 198,800	\$ 435,467

Apportionment Base Data - Original Configuration

	19-20 Resident Students	19-20 Resident Students-Percent
Colebrook	253.00	46.85%
Columbia	60.00	11.11%
Stewartstown	99.00	18.33%
Canaan	128.00	23.70%
	540.00	100.00%

Apportionment Base Data with Clarksville and Pittsburg

	19-20 Resident Students	19-20 Resident Students-Percent
Clarksville	18.00	2.95%
Colebrook	253.00	41.41%
Columbia	60.00	9.82%
Pittsburg	53.00	8.67%
Stewartstown	99.00	16.20%
Canaan	128.00	20.95%
	611.00	100.00%

CRCC PROJECT (Option A and B)
General Fund Summary-FY22 Proposed Budget
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	Colebrook	Columbia	Stewartstown	SAU 7	Canaan	ENSU	Combined	Elim NH	Elim VT	Consolidated
	FY22 Budget	FY22 Budget	FY22 Budget	FY22 Budget	FY22 Budget	FY22 Budget	FY22 Budget	FY22 Budget	FY22 Budget	FY22 Budget
NH-Adequate state education grant	\$ 1,832,687	\$ 334,458	\$ 457,370	\$ -	\$ -	\$ -	\$ 2,624,515	\$ -	\$ -	\$ 2,624,515
VT-Education Spending Grant and on behalf	-	-	-	-	2,446,225	-	2,446,225	-	-	2,446,225
NH-State property tax	319,560	142,324	166,979	-	-	-	628,863	-	-	628,863
NH-Local education tax	2,348,967	636,188	1,648,614	-	-	-	4,633,769	-	-	4,633,769
VT-Small schools grant	-	-	-	-	155,000	-	155,000	-	-	155,000
Special education aid	70,000	-	-	-	-	758,281	828,281	-	-	828,281
Vocational aid and transportation	21,600	-	-	-	59,567	-	81,167	-	-	81,167
Transportation aid	-	-	-	-	-	71,000	71,000	-	-	71,000
Drivers education aid	20,250	-	-	-	1,200	-	21,450	-	-	21,450
Federal program grants	276,422	-	141,460	-	-	241,746	659,628	-	-	659,628
Medicaid revenue	4,000	1,500	1,500	-	-	63,679	70,679	-	-	70,679
National forest reserve funds	2,600	-	346	-	-	-	2,946	-	-	2,946
State child nutrition aid	2,500	-	700	-	4,700	-	7,900	-	-	7,900
Federal child nutrition aid	81,000	-	25,000	-	40,000	-	146,000	-	-	146,000
Food service sales	65,000	-	12,300	-	15,000	-	92,300	-	-	92,300
Tuition	1,328,656	-	-	-	972,000	-	2,300,656	(1,038,148)	(460,000)	802,508
Earnings on investment	50	2,500	600	15	3,000	1,000	7,165	-	-	7,165
Assessment to local school districts	-	-	-	1,092,203	-	1,210,601	2,302,804	(739,690)	(797,844)	765,270
Services to other LEAs	40,000	-	-	-	50,195	169,710	259,905	(28,675)	(35,121)	196,109
Rental revenue	18,000	-	-	-	9,923	-	27,923	-	-	27,923
Building trades restricted revenue	-	-	-	-	50,000	-	50,000	-	-	50,000
Other local tevenue	-	-	-	5,000	-	-	5,000	-	-	5,000
Utilization of fund balance	725,000	330,000	295,000	100,000	221,371	21,603	1,692,974	-	-	1,692,974
Total Revenue	7,156,292	1,446,970	2,749,869	1,197,218	4,028,181	2,537,620	19,116,150	(1,806,513)	(1,292,965)	16,016,672

CRCC PROJECT (Option A and B)
General Fund Summary-FY22 Proposed Budget
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		Colebrook	Columbia	Stewartstown	SAU 7	Canaan	ENSU	Combined	Elim NH	Elim VT	Consolidated
		FY22	FY22	FY22	FY22	FY22	FY22	FY22	FY22	FY22	FY22
Function		Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget
11xx	Regular programs	\$ 2,774,871	\$ 1,132,301	\$ 1,442,494	\$ -	\$ 1,395,567	\$ 198,089	\$ 6,943,322	\$ (1,038,148)	\$ (453,227)	\$ 5,451,947
12xx	Special programs	952,085	23,786	227,266	-	278,791	980,386	2,462,314	(23,378)	(288,655)	2,150,281
13xx	Vocational programs	70,000	8,000	100	-	471,391	-	549,491	-	(40,000)	509,491
14xx	Other programs (athletics-cocurricular)	158,816	-	425	-	125,183	-	284,424	-	-	284,424
	Total Instruction	3,955,772	1,164,087	1,670,285	-	2,270,932	1,178,475	10,239,551	(1,061,526)	(781,882)	8,396,143
21xx	Student support services	688,600	56,493	257,503	279,155	224,784	344,695	1,851,230	(5,297)	-	1,845,933
22xx	Instructional support services	203,370	-	80,812	5,900	159,684	-	449,766	-	-	449,766
	Total Support Services	891,970	56,493	338,315	285,055	384,468	344,695	2,300,996	(5,297)	-	2,295,699
231x	Other school board	55,172	13,692	29,729	-	21,172	-	119,765	-	-	119,765
	Total General Administration	55,172	13,692	29,729	-	21,172	-	119,765	-	-	119,765
232x	Office of Superintendent				261,619		358,470	620,089	-	-	620,089
232x*	All other administration and assessments	531,195	74,288	156,727	171,236	282,984	-	1,216,430	(739,690)	(282,984)	193,756
24xx	School administration service	399,211	-	158,676		214,684	231,312	1,003,883	-	-	1,003,883
25xx	Fiscal services				409,293	18,813	99,763	527,869	-	(1,894)	525,975
26xx	Plant operations and maintenance	689,093	-	165,261	33,108	409,591		1,297,053	-	-	1,297,053
27xx*	Student transportation	273,868	82,160	106,156	-	226,205	324,905	1,013,294	-	(226,205)	787,089
28xx	Support service, central and other	11,400	-	5,820	36,907	-		54,127	-	-	54,127
	Total Executive Administration	1,904,767	156,448	592,640	912,163	1,152,277	1,014,450	5,732,745	(739,690)	(511,083)	4,481,972
31xx	Food service operations	207,300	-	64,000	-	128,000	-	399,300	-	-	399,300
	Total Food Service Operations	207,300	-	64,000	-	128,000	-	399,300	-	-	399,300
4xxx	Total Facilities Acquisition and Construction	150	-	60	-	-	-	210	-	-	210
51xx	Debt service principal	-	-	-	-	50,000		50,000	-	-	50,000
51xx	Debt service interest	-	-	-	-	21,332		21,332	-	-	21,332
	Total Debt Service	-	-	-	-	71,332	-	71,332	-	-	71,332
Article	Collective Bargaining - Support Staff	31,161	-	-	-	-	-	31,161	-	-	31,161
5xxx	Transfer to other funds - Capital Funds	85,000	50,000	25,000	-	-	-	160,000	-	-	160,000
5xxx	Transfer to charter schools	25,000	6,250	29,840	-	-	-	61,090	-	-	61,090
	Total Transfers	110,000	56,250	54,840	-	-	-	221,090	-	-	221,090
	Total Appropriations	\$ 7,156,292	\$ 1,446,970	\$ 2,749,869	\$ 1,197,218	\$ 4,028,181	\$ 2,537,620	\$ 19,116,150	\$ (1,806,513)	\$ (1,292,965)	\$ 16,016,672

CRCC PROJECT (Option A and B)
FY22 Proposed Budget - Eliminations

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	Breakdown	Eliminate-NH	Eliminate-VT
<u>Colebrook - Other LEA Revenue</u>			
Columbia (para, speech, OT)	23,378	(23,378)	
Collaborative Transportation	1,886		
Pittsburg - Reading Specialists/Nurse Dir	9,439		
Stewartstown - Reading Specialists/Nurse Dir	5,297	(5,297)	
	<u>40,000</u>	<u>(28,675)</u>	
 <u>SAU 7 Assessments</u>			
SAU 7 Assess - Colebrook	512,902	(512,902)	
SAU 7 Assess - Pittsburg	315,554		
SAU 7 Assess - Stewartstown	152,750	(152,750)	
SAU 7 Assess - Columbia	74,038	(74,038)	
SAU 7 Assess - Clarksville	36,959		
	<u>1,092,203</u>	<u>(739,690)</u>	
 <u>Colebrook - Tuition</u>			
11xx Columbia	1,090,000	(1,090,000)	
11xx NEK Choice	139,539		
11xx Stewartstown	64,700	(64,700)	
11xx Errol, NH	150,969		
11xx Budget adj. (may be any of the above)	(116,552)	116,552	
	<u>1,328,656</u>	<u>(1,038,148)</u>	
		(1,806,513)	
 <u>Canaan</u>			
11xx Stewartstown tuition (21 * \$20,000)	420,000		(420,000)
13xx CTE - Errol (3 * \$10,000)	30,000		
13xx CTE - Pittsburg (1 * \$10,000)	10,000		
13xx CTE - Colebrook (4 * \$10,000)	40,000		(40,000)
	<u>500,000</u>		<u>(460,000)</u>
 <u>ENSU Assessments/Services-Canaan</u>			
11xx Substitutes services	1,892		(1,892)
11xx Substitutes services	31,335		(31,335)
12xx Special ed assessment	253,534		(253,534)
23xx Non Special ed assessment	66,530		(66,530)
23xx SU assessment	216,454		(216,454)
24xx Substitutes services	1,894		(1,894)
27xx Regular trsp assessment	152,038		(152,038)
27xx Music trsp assessment	2,000		(2,000)
27xx Class field trips trsp assessment	17,500		(17,500)
27xx Athletic trsp assessment	28,417		(28,417)
27xx CTE trsp assessment	26,250		(26,250)
	<u>797,844</u>		<u>(797,844)</u>
 <u>ENSU Services-Stewartstown</u>			
12xx Special ed	35,121		(35,121)
<u>ENSU Services-Ferdinand, VT</u>			
12xx Special ed	3,776		
<u>ENSU Assessments/Services-NEK</u>			
Various Services	977,947		
			<u>(35,121)</u>
			(1,292,965)

CRCC PROJECT (Option C - ALL)
General Fund Summary-FY22 Proposed Budget
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	Clarksville	Colebrook	Columbia	Pittsburg	Stewartstown	SAU 7	Canaan	ENSU	Combined	Elim NH	Elim VT	Consolidated
	FY22	FY22	FY22	FY22	FY22	FY22	FY22	FY22	FY22	FY22	FY22	FY22
	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget
NH-Adequate state education grant	\$ 76,658	\$ 1,832,687	\$ 334,458	\$ -	\$ 457,370	\$ -	\$ -	\$ -	\$ 2,701,173	\$ -	\$ -	\$ 2,701,173
VT-Education Spending Grant and onbehalf	-	-	-	-	-	-	2,446,225	-	2,446,225	-	-	2,446,225
NH-State property tax	95,947	319,560	142,324	576,820	166,979	-	-	-	1,301,630	-	-	1,301,630
NH-Local education tax	413,252	2,348,967	636,188	1,701,475	1,648,614	-	-	-	6,748,496	-	-	6,748,496
VT-Small schools grant	-	-	-	-	-	-	155,000	-	155,000	-	-	155,000
Special education aid	-	70,000	-	-	-	-	-	758,281	828,281	-	-	828,281
Vocational aid and transportation	-	21,600	-	3,600	-	-	59,567	-	84,767	-	-	84,767
Transportation aid	-	-	-	-	-	-	-	71,000	71,000	-	-	71,000
Drivers education aid	-	20,250	-	-	-	-	1,200	-	21,450	-	-	21,450
Federal program grants	-	276,422	-	58,669	141,460	-	-	241,746	718,297	-	-	718,297
Medicaid revenue	-	4,000	1,500	500	1,500	-	-	63,679	71,179	-	-	71,179
National forest reserve funds	-	2,600	-	2,600	346	-	-	-	5,546	-	-	5,546
State child nutrition aid	-	2,500	-	500	700	-	4,700	-	8,400	-	-	8,400
Federal child nutrition aid	-	81,000	-	18,500	25,000	-	40,000	-	164,500	-	-	164,500
Food service sales	-	65,000	-	10,000	12,300	-	15,000	-	102,300	-	-	102,300
Tuition	-	1,328,656	-	500,000	-	-	972,000	-	2,800,656	(1,637,148)	(470,000)	693,508
Earnings on investment	100	50	2,500	-	600	15	3,000	1,000	7,265	-	-	7,265
Assessment to local school districts	-	-	-	-	-	1,092,203	-	1,210,601	2,302,804	(1,092,203)	(797,844)	412,757
Services to other LEAs	-	40,000	-	110,000	-	-	50,195	169,710	369,905	(150,000)	(35,121)	184,784
Rental revenue	-	18,000	-	-	-	-	9,923	-	27,923	-	-	27,923
Building trades restricted revenue	-	-	-	-	-	-	50,000	-	50,000	-	-	50,000
Other local tevenue	-	-	-	-	-	5,000	-	-	5,000	-	-	5,000
Utilization of fund balance	-	725,000	330,000	350,000	295,000	100,000	221,371	21,603	2,042,974	-	-	2,042,974
Transfer from other funds	46,860	-	-	-	-	-	-	-	46,860	-	-	46,860
Total Revenues	\$ 632,817	\$ 7,156,292	\$ 1,446,970	\$ 3,332,664	\$ 2,749,869	\$ 1,197,218	\$ 4,028,181	\$ 2,537,620	\$ 23,081,631	\$ (2,879,351)	\$ (1,302,965)	\$ 18,899,315

CRCC PROJECT (Option C - ALL)
General Fund Summary-FY22 Proposed Budget
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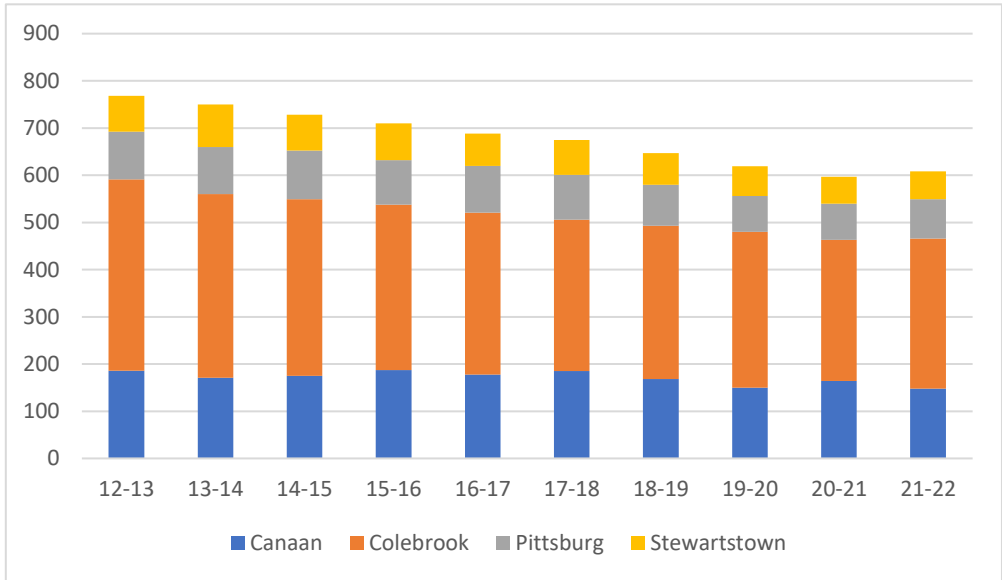
		Clarksville	Colebrook	Columbia	Pittsburg	Stewartstown	SAU 7	Canaan	ENSU	Combined	Elim NH	Elim VT	Consolidated
		FY22	FY22	FY22	FY22	FY22	FY22	FY22	FY22	FY22	FY22	FY22	FY22
Function		Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget
11xx	Regular programs	\$ 509,530	\$ 2,774,871	\$ 1,132,301	\$ 1,450,341	\$ 1,442,494	\$ -	\$ 1,395,567	\$ 198,089	\$ 8,903,193	\$ (1,665,148)	\$ (453,227)	\$ 6,784,818
12xx	Special programs	11,924	952,085	23,786	147,492	227,266	-	278,791	980,386	2,621,730	(65,378)	(288,655)	2,267,697
13xx	Vocational programs	10	70,000	8,000	10,000	100	-	471,391	-	559,501	-	(50,000)	509,501
14xx	Other programs (athletics-cocurricular)	10	158,816	-	113,700	425	-	125,183	-	398,134	(40,000)	-	358,134
	Total Instruction	521,474	3,955,772	1,164,087	1,721,533	1,670,285	-	2,270,932	1,178,475	12,482,558	(1,770,526)	(791,882)	9,920,150
21xx	Student support services	17,163	688,600	56,493	308,145	257,503	279,155	224,784	344,695	2,176,538	(14,736)	-	2,161,802
22xx	Instructional support services	-	203,370	-	96,732	80,812	5,900	159,684	-	546,498	-	-	546,498
	Total Support Services	17,163	891,970	56,493	404,877	338,315	285,055	384,468	344,695	2,723,036	(14,736)	-	2,708,300
231x	Other school board	9,000	55,172	13,692	37,755	29,729	-	21,172	-	166,520	-	-	166,520
	Total General Administration	9,000	55,172	13,692	37,755	29,729	-	21,172	-	166,520	-	-	166,520
232x	Office of Superintendent	-	-	-	-	-	261,619	-	358,470	620,089	-	-	620,089
232x*	All other administration and assessments	37,009	531,195	74,288	317,458	156,727	171,236	282,984	-	1,570,897	(1,092,203)	(282,984)	195,710
24xx	School administration service	-	399,211	-	231,874	158,676	-	214,684	231,312	1,235,757	-	-	1,235,757
25xx	Fiscal services	-	-	-	-	-	409,293	18,813	99,763	527,869	-	(1,894)	525,975
26xx	Plant operations and maintenance	-	689,093	-	375,382	165,261	33,108	409,591	-	1,672,435	-	-	1,672,435
27xx*	Student transportation	48,071	273,868	82,160	133,385	106,156	-	226,205	324,905	1,194,750	(1,886)	(226,205)	966,659
28xx	Support service, central and other	-	11,400	-	6,000	5,820	36,907	-	-	60,127	-	-	60,127
	Total Executive Administration	85,080	1,904,767	156,448	1,064,099	592,640	912,163	1,152,277	1,014,450	6,881,924	(1,094,089)	(511,083)	5,276,752
31xx	Food service operations	-	207,300	-	69,000	64,000	-	128,000	-	468,300	-	-	468,300
	Total Food Service Operations	-	207,300	-	69,000	64,000	-	128,000	-	468,300	-	-	468,300
4xxx	Total Facilities Acquisition and Construction	-	150	-	300	60	-	-	-	510	-	-	510
51xx	Debt service principal	-	-	-	-	-	-	50,000	-	50,000	-	-	50,000
51xx	Debt service interest	-	-	-	-	-	-	21,332	-	21,332	-	-	21,332
	Total Debt Service	-	-	-	-	-	-	71,332	-	71,332	-	-	71,332
Article	Collective Bargaining - Support Staff	-	31,161	-	-	-	-	-	-	31,161	-	-	31,161
5xxx	Transfer to other funds - Capital Funds	-	85,000	50,000	-	25,000	-	-	-	160,000	-	-	160,000
5xxx	Transfer to other funds - Expendable Trust	-	-	-	35,000	-	-	-	-	35,000	-	-	35,000
5xxx	Transfer to charter schools	100	25,000	6,250	100	29,840	-	-	-	61,290	-	-	61,290
	Total Transfers	100	110,000	56,250	35,100	54,840	-	-	-	256,290	-	-	256,290
	Total Appropriations	\$ 632,817	\$ 7,156,292	\$ 1,446,970	\$ 3,332,664	\$ 2,749,869	\$ 1,197,218	\$ 4,028,181	\$ 2,537,620	\$ 23,081,631	\$ (2,879,351)	\$ (1,302,965)	\$ 18,899,315

CRCC PROJECT (Option C - ALL)
FY22 Proposed Budget - Eliminations

DRAFT 3.5.21

	Breakdown	Eliminate-NH	Eliminate-VT
<u>Colebrook - Other LEA Revenue</u>			
Columbia (para, speech, OT)	23,378	(23,378)	
Collaborative Transportation	1,886	(1,886)	
Pittsburg - Reading Specialists/Nurse Dir	9,439	(9,439)	
Stewartstown - Reading Specialists/Nurse Dir	5,297	(5,297)	
	<u>40,000</u>	<u>(40,000)</u>	
 <u>SAU 7 Assessments</u>			
SAU 7 Assess - Colebrook	512,902	(512,902)	
SAU 7 Assess - Pittsburg	315,554	(315,554)	
SAU 7 Assess - Stewartstown	152,750	(152,750)	
SAU 7 Assess - Columbia	74,038	(74,038)	
SAU 7 Assess - Clarksville	36,959	(36,959)	
	<u>1,092,203</u>	<u>(1,092,203)</u>	
 <u>Colebrook - Tuition</u>			
11xx Columbia	1,090,000	(1,090,000)	
11xx NEK Choice	139,539		
11xx Stewartstown	64,700	(64,700)	
11xx Errol, NH	150,969		
11xx Budget adj. (may be any of the above)	(116,552)	116,552	
	<u>1,328,656</u>	<u>(1,038,148)</u>	
 <u>Pittsburg - Tuition</u>			
Clarksville	472,468	(472,468)	
Stewartstown	126,532	(126,532)	
	<u>599,000</u>	<u>(599,000)</u>	
 <u>Pittsburg - Services to other LEA's</u>			
Canaan - Sports reimbursement	40,000	(40,000)	
Clarksville para/support services	42,000	(42,000)	
Colebrook business and music teacher	19,000	(19,000)	
Stewartstown music teacher and guidance	9,000	(9,000)	
	<u>110,000</u>	<u>(110,000)</u>	
		(2,879,351)	
 <u>Canaan</u>			
11xx Stewartstown tuition (21 * \$20,000)	420,000		(420,000)
13xx CTE - Errol (3 * \$10,000)	30,000		
13xx CTE - Pittsburg (1 * \$10,000)	10,000		(10,000)
13xx CTE - Colebrook (4 * \$10,000)	40,000		(40,000)
	<u>500,000</u>		<u>(470,000)</u>
 <u>ENSU Assessments/Services-Canaan</u>			
11xx Substitutes services	1,892		(1,892)
11xx Substitutes services	31,335		(31,335)
12xx Special ed assessment	253,534		(253,534)
23xx Non Special ed assessment	66,530		(66,530)
23xx SU assessment	216,454		(216,454)
24xx Substitutes services	1,894		(1,894)
27xx Regular trsp assessment	152,038		(152,038)
27xx Music trsp assessment	2,000		(2,000)
27xx Class field trips trsp assessment	17,500		(17,500)
27xx Athletic trsp assessment	28,417		(28,417)
27xx CTE trsp assessment	26,250		(26,250)
	<u>797,844</u>		<u>(797,844)</u>
 <u>ENSU Services-Stewartstown</u>			
12xx Special ed	35,121		(35,121)
<u>ENSU Services-Ferdinand, VT</u>			
12xx Special ed	3,776		
<u>ENSU Assessments/Services-NEK</u>			
Various Services	977,947		
			<u>(35,121)</u>
			(1,302,965)

	12-13	13-14	14-15	15-16	16-17	17-18	18-19	19-20
Canaan	186	171	175	187	178	185	168	150
Colebrook	405	389	374	351	343	321	325	330
Pittsburg	101	100	103	94	99	95	87	76
Stewartstown	76	90	76	78	68	74	67	63
	768	750	728	710	688	675	647	619



20-21	21-22
164	148
299	318
77	83
57	59
597	608

Apportionment Scenarios - Original (Excludes Clarksville and Pittsburg) Option A

	Allocation
FY22 Proposed Budget	\$ 16,016,672
Option Staffing Changes	\$ 128,188
Option Facility Changes	\$ 779,013
Revenues (excluding NH local education tax and VT net education spending)	\$ (8,936,678)
Net Education Spending	\$ 7,987,195

	19-20 Resident Students	2020 Equalized Education Grand List	Student Weighting 100.00%	Eq. Ed. Grand List Weighting 0.00%	Net Education Spending Allocation	Education Grand List	Estimated Local Education Tax Rate	\$150k Assessed Value Home Ed Taxes
100% Students								
Colebrook	46.85%	38.73%	\$ 3,742,149	\$ -	\$ 3,742,149	\$ 186,958,181	\$20.02	\$3,003.00
Columbia	11.11%	21.90%	\$ 887,466	\$ -	\$ 887,466	\$ 92,049,091	\$9.64	\$1,446.00
Stewartstown	18.33%	23.13%	\$ 1,464,319	\$ -	\$ 1,464,319	\$ 110,037,642	\$13.31	\$1,996.50
Canaan (includes debt)	23.70%	16.24%	\$ 1,893,261	\$ -	\$ 1,893,261	Act 68	\$11.45	\$1,717.85
	100.00%	100.00%			\$ 7,987,195	\$ 389,044,914		

Apportionment Scenarios - Original (Excludes Clarksville and Pittsburg) Option B

	Allocation
FY22 Proposed Budget	\$ 16,016,672
Option Staffing Changes	\$ 83,135
Option Facility Changes	\$ 754,580
Revenues (excluding NH local education tax and VT net education spending)	\$ (8,936,678)
Net Education Spending	\$ 7,917,709

	19-20 Resident Students	2020 Equalized Education Grand List	Student Weighting 100.00%	Eq. Ed. Grand List Weighting 0.00%	Net Education Spending Allocation	Education Grand List	Estimated Local Education Tax Rate	\$150k Assessed Value Home Ed Taxes
100% Students								
Colebrook	46.85%	38.73%	\$ 3,709,594	\$ -	\$ 3,709,594	\$ 186,958,181	\$19.84	\$2,976.00
Columbia	11.11%	21.90%	\$ 879,745	\$ -	\$ 879,745	\$ 92,049,091	\$9.56	\$1,434.00
Stewartstown	18.33%	23.13%	\$ 1,451,580	\$ -	\$ 1,451,580	\$ 110,037,642	\$13.19	\$1,978.50
Canaan	23.70%	16.24%	\$ 1,876,790	\$ -	\$ 1,876,790	Act 68	\$11.35	\$1,702.91
	100.00%	100.00%			\$ 7,917,709	\$ 389,044,914		

Apportionment Scenarios - FY22 Interstate School District Budget (All Schools) Option C

	Allocation
FY22 Proposed Budget	\$ 18,899,315
Option Staffing Changes	\$ (233,913)
Option Facility Changes	\$ 480,700
Revenues (excluding NH local education tax and VT net education spending)	\$ (9,704,594)
Net Education Spending	\$ 9,441,508

	19-20 Resident Students	2020 Equalized Education Grand List	Student Weighting 100.00%	Eq. Ed. Grand List Weighting 0.00%	Net Education Spending Allocation	Education Grand List	Estimated Local Education Tax Rate	\$150k Assessed Value Home Ed Taxes
Clarksville	2.95%	6.15%	\$ 278,146	\$ -	\$ 278,146	\$ 46,860,972	\$5.94	\$891.00
Colebrook	41.41%	21.78%	\$ 3,909,496	\$ -	\$ 3,909,496	\$ 186,958,181	\$20.91	\$3,136.50
Columbia	9.82%	12.32%	\$ 927,153	\$ -	\$ 927,153	\$ 92,049,091	\$10.07	\$1,510.50
Pittsburg	8.67%	37.61%	\$ 818,985	\$ -	\$ 818,985	\$ 292,923,356	\$2.80	\$420.00
Stewartstown	16.20%	13.01%	\$ 1,529,802	\$ -	\$ 1,529,802	\$ 110,037,642	\$13.90	\$2,085.00
Canaan	20.95%	9.13%	\$ 1,977,926	\$ -	\$ 1,977,926	Act 68	\$13.48	\$2,022.24
	100.00%	100.00%			\$ 9,441,508	\$ 728,829,242		

Apportionment Scenarios - FY22 Interstate School District Budget (All Schools)

Option C

	Allocation
FY22 Proposed Budget	\$ 18,899,315
Option Staffing Changes	\$ (233,913)
Option Facility Changes	\$ 480,700
Revenues (excluding NH local education tax and VT net education spending)	\$ (9,704,594)
Net Education Spending	\$ 9,441,508

	19-20 Resident Students	2020 Equalized Education Grand List	Student Weighting 65.00%	Eq. Ed. Grand List Weighting 35.00%	Net Education Spending Allocation
Operating Expenses					
Clarksville	2.95%	6.15%	\$ 171,590	\$ 192,870	\$ 364,460
Colebrook	41.41%	21.78%	\$ 2,411,792	\$ 683,146	\$ 3,094,938
Columbia	9.82%	12.32%	\$ 571,966	\$ 386,369	\$ 958,335
Pittsburg	8.67%	37.61%	\$ 505,237	\$ 1,179,509	\$ 1,684,746
Stewartstown	16.20%	13.01%	\$ 943,745	\$ 407,937	\$ 1,351,682
Canaan	20.95%	9.13%	\$ 1,220,195	\$ 286,452	\$ 1,506,647
	100.00%	100.00%	\$ 5,824,526	\$ 3,136,283	\$ 8,960,808

	19-20 Resident Students	2020 Equalized Education Grand List	Student Weighting 35.00%	Eq. Ed. Grand List Weighting 65.00%	Net Education Spending Allocation
Facility Expenses					
Clarksville	2.95%	6.15%	\$ 4,956	\$ 19,215	\$ 24,171
Colebrook	41.41%	21.78%	\$ 69,666	\$ 68,059	\$ 137,725
Columbia	9.82%	12.32%	\$ 16,522	\$ 38,492	\$ 55,014
Pittsburg	8.67%	37.61%	\$ 14,594	\$ 117,510	\$ 132,104
Stewartstown	16.20%	13.01%	\$ 27,261	\$ 40,641	\$ 67,902
Canaan	20.95%	9.13%	\$ 35,246	\$ 28,538	\$ 63,784
	100.00%	100.00%			\$ 480,700

	Net Education Spending Allocation	Education Grand List	Estimated Local Education Tax Rate	\$150k Assessed Value Home Ed Taxes	\$150k Assessed Value Home FY22 Budget Ed Taxes	\$150k Assessed Value Home Option C Tax Change
	\$ 388,631	\$ 46,860,972	\$8.29	\$1,243.50	\$1,323.00	(\$79.50)
	\$ 3,232,663	\$ 186,958,181	\$17.29	\$2,593.50	\$1,884.00	\$709.50
	\$ 1,013,349	\$ 92,049,091	\$11.01	\$1,651.50	\$1,037.00	\$614.50
	\$ 1,816,850	\$ 292,923,356	\$6.20	\$930.00	\$872.00	\$58.00
	\$ 1,419,584	\$ 110,037,642	\$12.90	\$1,935.00	\$2,247.00	(\$312.00)
	\$ 1,570,431	Act 68	\$10.70	\$1,605.61	\$2,220.00	(\$614.39)
	\$ 9,441,508	\$ 728,829,242				

Apportionment Scenarios - FY22 Interstate School District Budget (All Schools) Option A Staffing Changes and Facilities Renovation \$899,551 - 10 Year Bond

	<u>Allocation</u>
FY22 Proposed Budget	\$ 18,899,315
Option Staffing Changes	\$ 128,188
Option Facility Changes	\$ 125,937
Revenues (excluding NH local education tax and VT net education spending)	\$ (9,704,594)
Net Education Spending	\$ 9,448,846

	19-20 Resident Students	2020 Equalized Education Grand List	Student Weighting 65.00%	Eq. Ed. Grand List Weighting 35.00%	Net Education Spending Allocation
Operating Expenses					
Clarksville	2.95%	6.15%	\$ 178,524	\$ 200,663	\$ 379,187
Colebrook	41.41%	21.78%	\$ 2,509,251	\$ 710,752	\$ 3,220,003
Columbia	9.82%	12.32%	\$ 595,079	\$ 401,982	\$ 997,061
Pittsburg	8.67%	37.61%	\$ 525,653	\$ 1,227,172	\$ 1,752,825
Stewartstown	16.20%	13.01%	\$ 981,881	\$ 424,422	\$ 1,406,303
Canaan	20.95%	9.13%	\$ 1,269,503	\$ 298,027	\$ 1,567,530
	<u>100.00%</u>	<u>100.00%</u>	\$ 6,059,892	\$ 3,263,018	\$ 9,322,909

	19-20 Resident Students	2020 Equalized Education Grand List	Student Weighting 35.00%	Eq. Ed. Grand List Weighting 65.00%	Net Education Spending Allocation
Facility Expenses					
Clarksville	2.95%	6.15%	\$ 1,299	\$ 5,034	\$ 6,333
Colebrook	41.41%	21.78%	\$ 18,252	\$ 17,831	\$ 36,083
Columbia	9.82%	12.32%	\$ 4,328	\$ 10,084	\$ 14,412
Pittsburg	8.67%	37.61%	\$ 3,823	\$ 30,786	\$ 34,609
Stewartstown	16.20%	13.01%	\$ 7,142	\$ 10,647	\$ 17,789
Canaan	20.95%	9.13%	\$ 9,234	\$ 7,477	\$ 16,711
	<u>100.00%</u>	<u>100.00%</u>			\$ 125,937

Net Education Spending Allocation	Education Grand List	Estimated Local Education Tax Rate	\$150k Assessed Value Home Ed Taxes	\$150k Assessed Value Home FY22 Budget Ed Taxes	\$150k Assessed Value Home Option C Tax Change
\$ 385,520	\$ 46,860,972	\$8.23	\$1,234.50	\$1,323.00	(\$88.50)
\$ 3,256,086	\$ 186,958,181	\$17.42	\$2,613.00	\$1,884.00	\$729.00
\$ 1,011,473	\$ 92,049,091	\$10.99	\$1,648.50	\$1,037.00	\$611.50
\$ 1,787,434	\$ 292,923,356	\$6.10	\$915.00	\$872.00	\$43.00
\$ 1,424,092	\$ 110,037,642	\$12.94	\$1,941.00	\$2,247.00	(\$306.00)
\$ 1,584,241	Act 68	\$10.80	\$1,619.73	\$2,220.00	(\$600.27)
<u>\$ 9,448,846</u>	<u>\$ 728,829,242</u>				

Apportionment Scenarios - FY22 Interstate School District Budget (All Schools) Option B Staffing Changes and Facilities Renovation \$899,551 - 10 Year Bond

	<u>Allocation</u>
FY22 Proposed Budget	\$ 18,899,315
Option Staffing Changes	\$ 83,135
Option Facility Changes	\$ 125,937
Revenues (excluding NH local education tax and VT net education spending)	\$ (9,704,594)
Net Education Spending	\$ 9,403,793

	19-20 Resident Students	2020 Equalized Education Grand List	Student Weighting 65.00%	Eq. Ed. Grand List Weighting 35.00%	Net Education Spending Allocation
Operating Expenses					
Clarksville	2.95%	6.15%	\$ 177,661	\$ 199,694	\$ 377,355
Colebrook	41.41%	21.78%	\$ 2,497,125	\$ 707,317	\$ 3,204,442
Columbia	9.82%	12.32%	\$ 592,204	\$ 400,039	\$ 992,243
Pittsburg	8.67%	37.61%	\$ 523,113	\$ 1,221,242	\$ 1,744,355
Stewartstown	16.20%	13.01%	\$ 977,136	\$ 422,370	\$ 1,399,506
Canaan	20.95%	9.13%	\$ 1,263,368	\$ 296,587	\$ 1,559,955
	<u>100.00%</u>	<u>100.00%</u>	\$ 6,030,608	\$ 3,247,249	\$ 9,277,856

	19-20 Resident Students	2020 Equalized Education Grand List	Student Weighting 35.00%	Eq. Ed. Grand List Weighting 65.00%	Net Education Spending Allocation
Facility Expenses					
Clarksville	2.95%	6.15%	\$ 1,299	\$ 5,034	\$ 6,333
Colebrook	41.41%	21.78%	\$ 18,252	\$ 17,831	\$ 36,083
Columbia	9.82%	12.32%	\$ 4,328	\$ 10,084	\$ 14,412
Pittsburg	8.67%	37.61%	\$ 3,823	\$ 30,786	\$ 34,609
Stewartstown	16.20%	13.01%	\$ 7,142	\$ 10,647	\$ 17,789
Canaan	20.95%	9.13%	\$ 9,234	\$ 7,477	\$ 16,711
	<u>100.00%</u>	<u>100.00%</u>			\$ 125,937

Net Education Spending Allocation	Education Grand List	Estimated Local Education Tax Rate	\$150k Assessed Value Home Ed Taxes	\$150k Assessed Value Home FY22 Budget Ed Taxes	\$150k Assessed Value Home Option C Tax Change
\$ 383,688	\$ 46,860,972	\$8.19	\$1,228.50	\$1,323.00	(\$94.50)
\$ 3,240,525	\$ 186,958,181	\$17.33	\$2,599.50	\$1,884.00	\$715.50
\$ 1,006,655	\$ 92,049,091	\$10.94	\$1,641.00	\$1,037.00	\$604.00
\$ 1,778,964	\$ 292,923,356	\$6.07	\$910.50	\$872.00	\$38.50
\$ 1,417,295	\$ 110,037,642	\$12.88	\$1,932.00	\$2,247.00	(\$315.00)
\$ 1,576,666	Act 68	\$10.75	\$1,611.99	\$2,220.00	(\$608.01)
<u>\$ 9,403,793</u>	<u>\$ 728,829,242</u>				

Apportionment Scenarios - FY22 Interstate School District Budget (All Schools) Option D Staffing Changes and Facilities Renovation \$7,100,000 - 10 Year Bond

	<u>Allocation</u>
FY22 Proposed Budget	\$ 18,899,315
Option Staffing Changes	\$ (233,913)
Option Facility Changes (Year 1)	\$ 994,000
Revenues (excluding NH local education tax and VT net education spending)	\$ (9,704,594)
Net Education Spending	\$ 9,954,808

	19-20 Resident Students	2020 Equalized Education Grand List	Student Weighting 65.00%	Eq. Ed. Grand List Weighting 35.00%	Net Education Spending Allocation
Operating Expenses					
Clarksville	2.95%	6.15%	\$ 171,590	\$ 192,870	\$ 364,460
Colebrook	41.41%	21.78%	\$ 2,411,792	\$ 683,146	\$ 3,094,938
Columbia	9.82%	12.32%	\$ 571,966	\$ 386,369	\$ 958,335
Pittsburg	8.67%	37.61%	\$ 505,237	\$ 1,179,509	\$ 1,684,746
Stewartstown	16.20%	13.01%	\$ 943,745	\$ 407,937	\$ 1,351,682
Canaan	20.95%	9.13%	\$ 1,220,195	\$ 286,452	\$ 1,506,647
	100.00%	100.00%	\$ 5,824,526	\$ 3,136,283	\$ 8,960,808

	19-20 Resident Students	2020 Equalized Education Grand List	Student Weighting 35.00%	Eq. Ed. Grand List Weighting 65.00%	Net Education Spending Allocation
Facility Expenses					
Clarksville	2.95%	6.15%	\$ 10,249	\$ 39,733	\$ 49,982
Colebrook	41.41%	21.78%	\$ 144,057	\$ 140,734	\$ 284,791
Columbia	9.82%	12.32%	\$ 34,164	\$ 79,595	\$ 113,759
Pittsburg	8.67%	37.61%	\$ 30,178	\$ 242,989	\$ 273,167
Stewartstown	16.20%	13.01%	\$ 56,370	\$ 84,038	\$ 140,408
Canaan	20.95%	9.13%	\$ 72,882	\$ 59,011	\$ 131,893
	100.00%	100.00%			\$ 994,000

Net Education Spending Allocation	Education Grand List	Estimated Local Education Tax Rate	\$150k Assessed Value Home Ed Taxes	\$150k Assessed Value Home FY22 Budget Ed Taxes	\$150k Assessed Value Home Option C Tax Change
\$ 414,442	\$ 46,860,972	\$8.84	\$1,326.00	\$1,323.00	\$3.00
\$ 3,379,729	\$ 186,958,181	\$18.08	\$2,712.00	\$1,884.00	\$828.00
\$ 1,072,094	\$ 92,049,091	\$11.65	\$1,747.50	\$1,037.00	\$710.50
\$ 1,957,913	\$ 292,923,356	\$6.68	\$1,002.00	\$872.00	\$130.00
\$ 1,492,090	\$ 110,037,642	\$13.56	\$2,034.00	\$2,247.00	(\$213.00)
\$ 1,638,540	Act 68	\$11.17	\$1,675.25	\$2,220.00	(\$544.75)
\$ 9,954,808	\$ 728,829,242				

Apportionment Scenarios - FY22 Interstate School District Budget (All Schools) Option E Staffing Changes and Facilities Renovation \$899,551 - 10 Year Bond

	<u>Allocation</u>
FY22 Proposed Budget	\$ 18,899,315
Option Staffing Changes	\$ (233,913)
Option Facility Changes (Year 1)	\$ 125,937
Revenues (excluding NH local education tax and VT net education spending)	\$ (9,704,594)
Net Education Spending	\$ 9,086,745

	19-20 Resident Students	2020 Equalized Education Grand List	Student Weighting 65.00%	Eq. Ed. Grand List Weighting 35.00%	Net Education Spending Allocation
Operating Expenses					
Clarksville	2.95%	6.15%	\$ 171,590	\$ 192,870	\$ 364,460
Colebrook	41.41%	21.78%	\$ 2,411,792	\$ 683,146	\$ 3,094,938
Columbia	9.82%	12.32%	\$ 571,966	\$ 386,369	\$ 958,335
Pittsburg	8.67%	37.61%	\$ 505,237	\$ 1,179,509	\$ 1,684,746
Stewartstown	16.20%	13.01%	\$ 943,745	\$ 407,937	\$ 1,351,682
Canaan	20.95%	9.13%	\$ 1,220,195	\$ 286,452	\$ 1,506,647
	<u>100.00%</u>	<u>100.00%</u>	\$ 5,824,526	\$ 3,136,283	\$ 8,960,808

	19-20 Resident Students	2020 Equalized Education Grand List	Student Weighting 35.00%	Eq. Ed. Grand List Weighting 65.00%	Net Education Spending Allocation
Facility Expenses					
Clarksville	2.95%	6.15%	\$ 1,299	\$ 5,034	\$ 6,333
Colebrook	41.41%	21.78%	\$ 18,252	\$ 17,831	\$ 36,083
Columbia	9.82%	12.32%	\$ 4,328	\$ 10,084	\$ 14,412
Pittsburg	8.67%	37.61%	\$ 3,823	\$ 30,786	\$ 34,609
Stewartstown	16.20%	13.01%	\$ 7,142	\$ 10,647	\$ 17,789
Canaan	20.95%	9.13%	\$ 9,234	\$ 7,477	\$ 16,711
	<u>100.00%</u>	<u>100.00%</u>			\$ 125,937

Net Education Spending Allocation	Education Grand List	Estimated Local Education Tax Rate	\$150k Assessed Value Home Ed Taxes	\$150k Assessed Value Home FY22 Budget Ed Taxes	\$150k Assessed Value Home Option C Tax Change
\$ 370,793	\$ 46,860,972	\$7.91	\$1,186.50	\$1,323.00	(\$136.50)
\$ 3,131,021	\$ 186,958,181	\$16.75	\$2,512.50	\$1,884.00	\$628.50
\$ 972,747	\$ 92,049,091	\$10.57	\$1,585.50	\$1,037.00	\$548.50
\$ 1,719,355	\$ 292,923,356	\$5.87	\$880.50	\$872.00	\$8.50
\$ 1,369,471	\$ 110,037,642	\$12.45	\$1,867.50	\$2,247.00	(\$379.50)
\$ 1,523,358	Act 68	\$10.38	\$1,557.48	\$2,220.00	(\$662.52)
<u>\$ 9,086,745</u>	<u>\$ 728,829,242</u>				

Apportionment Scenarios - FY22 Interstate School District Budget (All Schools) Option D Staffing Changes and Facilities Renovation \$7,100,000 - 30 Year Bond

	<u>Allocation</u>
FY22 Proposed Budget	\$ 18,899,315
Option Staffing Changes	\$ (233,913)
Option Facility Changes (Year 1)	\$ 520,667
Revenues (excluding NH local education tax and VT net education spending)	\$ (9,704,594)
Net Education Spending	\$ 9,481,475

	19-20 Resident Students	2020 Equalized Education Grand List	Student Weighting 65.00%	Eq. Ed. Grand List Weighting 35.00%	Net Education Spending Allocation
Operating Expenses					
Clarksville	2.95%	6.15%	\$ 171,590	\$ 192,870	\$ 364,460
Colebrook	41.41%	21.78%	\$ 2,411,792	\$ 683,146	\$ 3,094,938
Columbia	9.82%	12.32%	\$ 571,966	\$ 386,369	\$ 958,335
Pittsburg	8.67%	37.61%	\$ 505,237	\$ 1,179,509	\$ 1,684,746
Stewartstown	16.20%	13.01%	\$ 943,745	\$ 407,937	\$ 1,351,682
Canaan	20.95%	9.13%	\$ 1,220,195	\$ 286,452	\$ 1,506,647
	<u>100.00%</u>	<u>100.00%</u>	\$ 5,824,526	\$ 3,136,283	\$ 8,960,808

	19-20 Resident Students	2020 Equalized Education Grand List	Student Weighting 35.00%	Eq. Ed. Grand List Weighting 65.00%	Net Education Spending Allocation
Facility Expenses					
Clarksville	2.95%	6.15%	\$ 5,369	\$ 20,812	\$ 26,181
Colebrook	41.41%	21.78%	\$ 75,458	\$ 73,718	\$ 149,176
Columbia	9.82%	12.32%	\$ 17,895	\$ 41,693	\$ 59,588
Pittsburg	8.67%	37.61%	\$ 15,807	\$ 127,280	\$ 143,087
Stewartstown	16.20%	13.01%	\$ 29,527	\$ 44,020	\$ 73,547
Canaan	20.95%	9.13%	\$ 38,177	\$ 30,911	\$ 69,088
	<u>100.00%</u>	<u>100.00%</u>			\$ 520,667

Net Education Spending Allocation	Education Grand List	Estimated Local Education Tax Rate	\$150k Assessed Value Home Ed Taxes	\$150k Assessed Value Home FY22 Budget Ed Taxes	\$150k Assessed Value Home Option C Tax Change
\$ 390,641	\$ 46,860,972	\$8.34	\$1,251.00	\$1,323.00	(\$72.00)
\$ 3,244,114	\$ 186,958,181	\$17.35	\$2,602.50	\$1,884.00	\$718.50
\$ 1,017,923	\$ 92,049,091	\$11.06	\$1,659.00	\$1,037.00	\$622.00
\$ 1,827,833	\$ 292,923,356	\$6.24	\$936.00	\$872.00	\$64.00
\$ 1,425,229	\$ 110,037,642	\$12.95	\$1,942.50	\$2,247.00	(\$304.50)
\$ 1,575,735	Act 68	\$10.74	\$1,611.03	\$2,220.00	(\$608.97)
<u>\$ 9,481,475</u>	<u>\$ 728,829,242</u>				

Apportionment Scenarios - FY22 Interstate School District Budget (All Schools) Option D Staffing Changes and Facilities Renovation \$7,100,000 - 30 Year Bond

	<u>Allocation</u>
FY22 Proposed Budget	\$ 18,899,315
Option Staffing Changes	\$ (233,913)
Option Facility Changes (Year 1)	\$ 520,667
Revenues (excluding NH local education tax and VT net education spending)	\$ (9,704,594)
Net Education Spending	\$ 9,481,475

	19-20 Resident Students	2020 Equalized Education Grand List	Student Weighting 50.00%	Eq. Ed. Grand List Weighting 50.00%	Net Education Spending Allocation
Operating Expenses					
Clarksville	2.95%	6.15%	\$ 131,992	\$ 275,528	\$ 407,520
Colebrook	41.41%	21.78%	\$ 1,855,225	\$ 975,923	\$ 2,831,148
Columbia	9.82%	12.32%	\$ 439,974	\$ 551,955	\$ 991,929
Pittsburg	8.67%	37.61%	\$ 388,644	\$ 1,685,013	\$ 2,073,657
Stewartstown	16.20%	13.01%	\$ 725,957	\$ 582,767	\$ 1,308,724
Canaan	20.95%	9.13%	\$ 938,612	\$ 409,217	\$ 1,347,829
	<u>100.00%</u>	<u>100.00%</u>	\$ 4,480,405	\$ 4,480,404	\$ 8,960,807

	19-20 Resident Students	2020 Equalized Education Grand List	Student Weighting 50.00%	Eq. Ed. Grand List Weighting 50.00%	Net Education Spending Allocation
Facility Expenses					
Clarksville	2.95%	6.15%	\$ 7,669	\$ 16,010	\$ 23,679
Colebrook	41.41%	21.78%	\$ 107,798	\$ 56,706	\$ 164,504
Columbia	9.82%	12.32%	\$ 25,565	\$ 32,071	\$ 57,636
Pittsburg	8.67%	37.61%	\$ 22,582	\$ 97,908	\$ 120,490
Stewartstown	16.20%	13.01%	\$ 42,182	\$ 33,862	\$ 76,044
Canaan	20.95%	9.13%	\$ 54,538	\$ 23,778	\$ 78,316
	<u>100.00%</u>	<u>100.00%</u>			\$ 520,669

Net Education Spending Allocation	Education Grand List	Estimated Local Education Tax Rate	\$150k Assessed Value Home Ed Taxes	\$150k Assessed Value Home FY22 Budget Ed Taxes	\$150k Assessed Value Home Option C Tax Change
\$ 431,199	\$ 46,860,972	\$9.20	\$1,380.00	\$1,323.00	\$57.00
\$ 2,995,652	\$ 186,958,181	\$16.02	\$2,403.00	\$1,884.00	\$519.00
\$ 1,049,565	\$ 92,049,091	\$11.40	\$1,710.00	\$1,037.00	\$673.00
\$ 2,194,147	\$ 292,923,356	\$7.49	\$1,123.50	\$872.00	\$251.50
\$ 1,384,768	\$ 110,037,642	\$12.58	\$1,887.00	\$2,247.00	(\$360.00)
\$ 1,426,145	Act 68	\$9.72	\$1,458.09	\$2,220.00	(\$761.91)
<u>\$ 9,481,476</u>	<u>\$ 728,829,242</u>				

Apportionment Scenarios - FY22 Interstate School District Budget (All Schools) Option D Staffing Changes and Facilities Renovation \$7,100,000 - 30 Year Bond

	<u>Allocation</u>
FY22 Proposed Budget	\$ 18,899,315
Option Staffing Changes	\$ (233,913)
Option Facility Changes (Year 1)	\$ 520,667
Revenues (excluding NH local education tax and VT net education spending)	\$ (9,704,594)
Net Education Spending	\$ 9,481,475

	19-20 Resident Students	2020 Equalized Education Grand List	Student Weighting 65.00%	Eq. Ed. Grand List Weighting 35.00%	Net Education Spending Allocation
Operating Expenses					
Clarksville	2.95%	6.15%	\$ 171,590	\$ 192,870	\$ 364,460
Colebrook	41.41%	21.78%	\$ 2,411,792	\$ 683,146	\$ 3,094,938
Columbia	9.82%	12.32%	\$ 571,966	\$ 386,369	\$ 958,335
Pittsburg	8.67%	37.61%	\$ 505,237	\$ 1,179,509	\$ 1,684,746
Stewartstown	16.20%	13.01%	\$ 943,745	\$ 407,937	\$ 1,351,682
Canaan	20.95%	9.13%	\$ 1,220,195	\$ 286,452	\$ 1,506,647
	100.00%	100.00%	\$ 5,824,526	\$ 3,136,283	\$ 8,960,808

	19-20 Resident Students	2020 Equalized Education Grand List	Student Weighting 35.00%	Eq. Ed. Grand List Weighting 65.00%	Net Education Spending Allocation
Facility Expenses					
Clarksville	2.95%	6.15%	\$ 5,369	\$ 20,812	\$ 26,181
Colebrook	41.41%	21.78%	\$ 75,458	\$ 73,718	\$ 149,176
Columbia	9.82%	12.32%	\$ 17,895	\$ 41,693	\$ 59,588
Pittsburg	8.67%	37.61%	\$ 15,807	\$ 127,280	\$ 143,087
Stewartstown	16.20%	13.01%	\$ 29,527	\$ 44,020	\$ 73,547
Canaan	20.95%	9.13%	\$ 38,177	\$ 30,911	\$ 69,088
	100.00%	100.00%			\$ 520,667

Net Education Spending Allocation	Education Grand List	Estimated Local Education Tax Rate	\$150k Assessed Value Home Ed Taxes	\$150k Assessed Value Home FY22 Budget Ed Taxes	\$150k Assessed Value Home Option C Tax Change
\$ 390,641	\$ 46,860,972	\$8.34	\$1,251.00	\$1,323.00	(\$72.00)
\$ 3,244,114	\$ 186,958,181	\$17.35	\$2,602.50	\$1,884.00	\$718.50
\$ 1,017,923	\$ 92,049,091	\$11.06	\$1,659.00	\$1,037.00	\$622.00
\$ 1,827,833	\$ 292,923,356	\$6.24	\$936.00	\$872.00	\$64.00
\$ 1,425,229	\$ 110,037,642	\$12.95	\$1,942.50	\$2,247.00	(\$304.50)
\$ 1,575,735	Act 68	\$10.74	\$1,611.03	\$2,220.00	(\$608.97)
\$ 9,481,475	\$ 728,829,242				

**Apportionment Scenarios - FY22 Interstate School District Budget (All Schools)
Option D Staffing Changes and Facilities Renovation \$7,100,000 - 30 Year Bond**

	Allocation
FY22 Proposed Budget	\$ 18,899,315
Option Staffing Changes	\$ (233,913)
Option Facility Changes (Year 1)	\$ 520,667
Revenues (excluding NH local education tax and VT net education spending)	\$ (9,704,594)
Net Education Spending	\$ 9,481,475

	19-20 Resident Students	2020 Equalized Education Grand List	Student Weighting 35.00%	Eq. Ed. Grand List Weighting 65.00%	Net Education Spending Allocation
Operating Expenses					
Clarksville	2.95%	6.15%	\$ 92,395	\$ 358,187	\$ 450,582
Colebrook	41.41%	21.78%	\$ 1,298,657	\$ 1,268,700	\$ 2,567,357
Columbia	9.82%	12.32%	\$ 307,982	\$ 717,542	\$ 1,025,524
Pittsburg	8.67%	37.61%	\$ 272,051	\$ 2,190,517	\$ 2,462,568
Stewartstown	16.20%	13.01%	\$ 508,170	\$ 757,597	\$ 1,265,767
Canaan	20.95%	9.13%	\$ 657,028	\$ 531,982	\$ 1,189,010
	<u>100.00%</u>	<u>100.00%</u>	\$ 3,136,283	\$ 5,824,526	\$ 8,960,808

	19-20 Resident Students	2020 Equalized Education Grand List	Student Weighting 35.00%	Eq. Ed. Grand List Weighting 65.00%	Net Education Spending Allocation
Facility Expenses					
Clarksville	2.95%	6.15%	\$ 5,369	\$ 20,812	\$ 26,181
Colebrook	41.41%	21.78%	\$ 75,458	\$ 73,718	\$ 149,176
Columbia	9.82%	12.32%	\$ 17,895	\$ 41,693	\$ 59,588
Pittsburg	8.67%	37.61%	\$ 15,807	\$ 127,280	\$ 143,087
Stewartstown	16.20%	13.01%	\$ 29,527	\$ 44,020	\$ 73,547
Canaan	20.95%	9.13%	\$ 38,177	\$ 30,911	\$ 69,088
	<u>100.00%</u>	<u>100.00%</u>			\$ 520,667

Net Education Spending Allocation	Education Grand List	Estimated Local Education Tax Rate	\$150k Assessed Value Home Ed Taxes	\$150k Assessed Value Home FY22 Budget Ed Taxes	\$150k Assessed Value Home Option C Tax Change
\$ 476,763	\$ 46,860,972	\$10.17	\$1,525.50	\$1,323.00	\$202.50
\$ 2,716,533	\$ 186,958,181	\$14.53	\$2,179.50	\$1,884.00	\$295.50
\$ 1,085,112	\$ 92,049,091	\$11.79	\$1,768.50	\$1,037.00	\$731.50
\$ 2,605,655	\$ 292,923,356	\$8.90	\$1,335.00	\$872.00	\$463.00
\$ 1,339,314	\$ 110,037,642	\$12.17	\$1,825.50	\$2,247.00	(\$421.50)
\$ 1,258,098	Act 68	\$8.58	\$1,286.28	\$2,220.00	(\$933.72)
<u>\$ 9,481,475</u>	<u>\$ 728,829,242</u>				

Facilities Renovation \$899,551 - 10 Year Bond

	Principal	Interest	Loan Term	
	\$ 899,551	4.00%	10 years	
Year	Principal Payment	Balance	Interest	Total Payments
		\$ 899,551		
1	\$ 89,955	\$ 809,596	\$ 35,982	\$ 125,937
2	\$ 89,955	\$ 719,641	\$ 32,384	\$ 122,339
3	\$ 89,955	\$ 629,686	\$ 28,786	\$ 118,741
4	\$ 89,955	\$ 539,731	\$ 25,187	\$ 115,142
5	\$ 89,955	\$ 449,776	\$ 21,589	\$ 111,544
6	\$ 89,955	\$ 359,821	\$ 17,991	\$ 107,946
7	\$ 89,955	\$ 269,866	\$ 14,393	\$ 104,348
8	\$ 89,955	\$ 179,911	\$ 10,795	\$ 100,750
9	\$ 89,955	\$ 89,956	\$ 7,196	\$ 97,151
10	\$ 89,956	\$ -	\$ 3,598	\$ 93,554

Facilities Renovation \$7.1 million - 10 Year Bond

	Principal	Interest	Loan Term	
	\$ 7,100,000	4.00%	10 years	
Year	Principal Payment	Balance	Interest	Total Payments
		\$ 7,100,000		
1	\$ 710,000	\$ 6,390,000	\$ 284,000	\$ 994,000
2	\$ 710,000	\$ 5,680,000	\$ 255,600	\$ 965,600
3	\$ 710,000	\$ 4,970,000	\$ 227,200	\$ 937,200
4	\$ 710,000	\$ 4,260,000	\$ 198,800	\$ 908,800
5	\$ 710,000	\$ 3,550,000	\$ 170,400	\$ 880,400
6	\$ 710,000	\$ 2,840,000	\$ 142,000	\$ 852,000
7	\$ 710,000	\$ 2,130,000	\$ 113,600	\$ 823,600
8	\$ 710,000	\$ 1,420,000	\$ 85,200	\$ 795,200
9	\$ 710,000	\$ 710,000	\$ 56,800	\$ 766,800
10	\$ 710,000	\$ -	\$ 28,400	\$ 738,400

Apportionment Scenarios

						Hypothetical
						Canaan debt service
						\$ 75,000
						Net Education Spending
						7,000,000
						Total
						\$ 7,075,000
						Hypothetical
100% Students	19-20 Resident Students	2020 Equalized Education Grand List	Student Weighting 100.00%	Eq. Ed. Grand List Weighting 0.00%	Net Education Spending Allocation	
Colebrook	46.85%	38.73%	\$ 3,279,630	\$ -	\$ 3,279,630	\$ 3,279,630
Columbia	11.11%	21.90%	\$ 777,778	\$ -	\$ 777,778	\$ 777,778
Stewartstown	18.33%	23.13%	\$ 1,283,333	\$ -	\$ 1,283,333	\$ 1,283,333
Canaan (includes debt)	23.70%	16.24%	\$ 1,659,259	\$ -	\$ 1,734,259	\$ 1,734,259
	100.00%	100.00%			\$ 7,075,000	\$ 7,075,000

						Hypothetical
						Canaan debt service
						\$ 75,000
						Net Education Spending
						7,000,000
						Total
						\$ 7,075,000
						Hypothetical
100% Eq Ed Grand List	19-20 Resident Students	2020 Equalized Education Grand List	Student Weighting 0.00%	Eq. Ed. Grand List Weighting 100.00%	Net Education Spending Allocation	
Colebrook	46.85%	38.73%	\$ -	\$ 2,711,045	\$ 2,711,045	\$ 2,711,045
Columbia	11.11%	21.90%	\$ -	\$ 1,533,293	\$ 1,533,293	\$ 1,533,293
Stewartstown	18.33%	23.13%	\$ -	\$ 1,618,886	\$ 1,618,886	\$ 1,618,886
Canaan (includes debt)	23.70%	16.24%	\$ -	\$ 1,136,776	\$ 1,211,776	\$ 1,211,776
	100.00%	100.00%			\$ 7,075,000	\$ 7,075,000

						Hypothetical
						Canaan debt service
						\$ 75,000
						Net Education Spending
						7,000,000
						Total
						\$ 7,075,000
						Hypothetical
50% Students and 50% Eq Ed Grand List	19-20 Resident Students	2020 Equalized Education Grand List	Student Weighting 50.00%	Eq. Ed. Grand List Weighting 50.00%	Net Education Spending Allocation	
Colebrook	46.85%	38.73%	\$ 1,639,815	\$ 1,355,523	\$ 2,995,338	\$ 2,995,338
Columbia	11.11%	21.90%	\$ 388,889	\$ 766,647	\$ 1,155,536	\$ 1,155,536
Stewartstown	18.33%	23.13%	\$ 641,667	\$ 809,443	\$ 1,451,110	\$ 1,451,110
Canaan (includes debt)	23.70%	16.24%	\$ 829,630	\$ 568,388	\$ 1,473,018	\$ 1,473,018
	100.00%	100.00%			\$ 7,075,000	\$ 7,075,000

						Hypothetical
						Canaan debt service
						\$ 75,000
						Net Education Spending
						7,000,000
						Total
						\$ 7,075,000
						Hypothetical
40% Students and 60% Eq Ed Grand List	19-20 Resident Students	2020 Equalized Education Grand List	Student Weighting 40.00%	Eq. Ed. Grand List Weighting 60.00%	Net Education Spending Allocation	
Colebrook	46.85%	38.73%	\$ 1,311,852	\$ 1,626,627	\$ 2,938,479	\$ 2,938,479
Columbia	11.11%	21.90%	\$ 311,111	\$ 919,976	\$ 1,231,087	\$ 1,231,087
Stewartstown	18.33%	23.13%	\$ 513,333	\$ 971,331	\$ 1,484,664	\$ 1,484,664
Canaan (includes debt)	23.70%	16.24%	\$ 663,704	\$ 682,066	\$ 1,420,770	\$ 1,420,770
	100.00%	100.00%			\$ 7,075,000	\$ 7,075,000

Base - FY22 Budget (All)

	Net Education Spending	2020 Education Grand List	Estimated Local Education Tax Rate	\$150k Assessed Value Home Local Ed Taxes
Clarksville	413,252	46,860,972	\$8.82	\$1,323
Colebrook	2,348,967	186,958,181	\$12.56	\$1,884
Columbia	636,188	92,049,091	\$6.91	\$1,037
Pittsburg	1,701,475	292,923,356	\$5.81	\$872
Stewartstown	1,648,614	110,037,642	\$14.98	\$2,247
Canaan (FY21 Act 68 factors)	2,446,225	Act 68	\$14.80	\$2,220
Total	9,194,721			
Per FY22 Budget	9,194,721			
Difference	-			

	19-20 Resident Students	Option A & B	Option C
Clarksville	18		2.95%
Colebrook	253	46.85%	41.41%
Columbia	60	11.11%	9.82%
Pittsburg	53		8.67%
Stewartstown	99	18.33%	16.20%
Canaan	128	23.70%	20.95%
	611	100.00%	100.00%

Option A

	19-20 Resident Students	Allocated Net Education Spending	Estimated Local Education Tax Rate	\$150k Assessed Value Home Local Ed Option A Taxes
100% Students				
Colebrook	46.85%	\$3,742,149	\$20.02	\$3,003
Columbia	11.11%	\$887,466	\$9.64	\$1,446
Stewartstown	18.33%	\$1,464,319	\$13.31	\$1,997
Canaan	23.70%	\$1,893,261	\$11.45	\$1,718
	100.00%	\$7,987,195		

Option B

	19-20 Resident Students	Allocated Net Education Spending	Estimated Local Education Tax Rate	\$150k Assessed Value Home Local Ed Option B Taxes
100% Students				
Colebrook	46.85%	\$3,709,594	\$19.84	\$2,976
Columbia	11.11%	\$879,745	\$9.56	\$1,434
Stewartstown	18.33%	\$1,451,580	\$13.19	\$1,979

Canaan	23.70%	\$1,876,790	\$11.35	\$1,703
	100.00%	\$7,917,709		

<u>Option C</u>	19-20 Resident Students	Allocated Net Education Spending	Estimated Local Education Tax Rate	\$150k Assessed Value Home Local Ed Option C Taxes
100% Students				
Clarksville	2.95%	\$278,146	\$5.94	\$891
Colebrook	41.41%	\$3,909,496	\$20.91	\$3,137
Columbia	9.82%	\$927,153	\$10.07	\$1,511
Pittsburg	8.67%	\$818,985	\$2.80	\$420
Stewartstown	16.20%	\$1,529,802	\$13.90	\$2,085
Canaan	20.95%	\$1,977,926	\$13.48	\$2,022
	100.00%	\$9,441,508		

	Option A	Option B	Option C (All)
FY22 Proposed Budget	\$16,016,672	\$16,016,672	\$18,899,315
Option Staffing Changes	\$128,188	\$83,135	(\$233,913)
Option Facility Changes	\$779,013	\$754,580	\$480,700
Less: Revenues	(\$8,936,678)	(\$8,936,678)	(\$9,704,594)
Net Education Spending	\$7,987,195	\$7,917,709	\$9,441,508

	2019-20
Canaan (Equalized Pupils)	\$18,686
Colebrook	\$16,532
Pittsburg	\$34,562
Stewartstown	\$23,193

\$150k Assessed Value Home FY22 Budget Ed Taxes	\$150k Assessed Value Home Option A Tax Change
\$1,884	\$1,119
\$1,037	\$409
\$2,247	(\$250)
\$2,220	(\$502)

\$150k Assessed Value Home FY22 Budget Ed Taxes	\$150k Assessed Value Home Option B Tax Change
\$1,884	\$1,092
\$1,037	\$397
\$2,247	(\$268)

