

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

DENNYVILLE

2010-11

122 - 877

1. COMPUTATION OF E.P.S. RATES

|   | K-5 | 6-8 | K-8       | 9-12      | TOTAL |
|---|-----|-----|-----------|-----------|-------|
| 9 ATTENDING PUPILS (APRIL 2009)                                   | 0   | 0   | 0         | 0         | 0     |
| 10 ATTENDING PUPILS (OCTOBER 2009)                                | 0   | 0   | 0         | 0         | 0     |
| 11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2009 | 0.0 | 0.0 | 0.0 ( 0%) | 0.0 ( 0%) | 0.0   |

| 12 Position        | K-5         | 6-8         | 9-12        | = | E.P.S. FTE | Actual FTE | = | Ratio X | EPS Tot Salary | = | Elementary Salary | Secondary Salary |
|--------------------|-------------|-------------|-------------|---|------------|------------|---|---------|----------------|---|-------------------|------------------|
| A. TEACHERS        | 0.0 (17:1)  | 0.0 (16:1)  | 0.0 (15:1)  | = | 0.0 /      | 0.0 =      | = | .00 X   | 0 =            | = | 0                 | 0                |
| B. GUIDANCE        | 0.0 (350:1) | 0.0 (350:1) | 0.0 (250:1) | = | 0.0 /      | 0.0 =      | = | .00 X   | 0 =            | = | 0                 | 0                |
| C. LIBRARIANS      | 0.0 (800:1) | 0.0 (800:1) | 0.0 (800:1) | = | 0.0 /      | 0.0 =      | = | .00 X   | 0 =            | = | 0                 | 0                |
| D. HEALTH          | 0.0 (800:1) | 0.0 (800:1) | 0.0 (800:1) | = | 0.0 /      | 0.0 =      | = | .00 X   | 0 =            | = | 0                 | 0                |
| E. EDUCATION TECHS | 0.0 (100:1) | 0.0 (100:1) | 0.0 (250:1) | = | 0.0 /      | 0.0 =      | = | .00 X   | 0 =            | = | 0                 | 0                |
| F. LIBRARY TECHS   | 0.0 (500:1) | 0.0 (500:1) | 0.0 (500:1) | = | 0.0 /      | 0.0 =      | = | .00 X   | 0 =            | = | 0                 | 0                |
| G. CLERICAL        | 0.0 (200:1) | 0.0 (200:1) | 0.0 (200:1) | = | 0.0 /      | 0.0 =      | = | .00 X   | 0 =            | = | 0                 | 0                |
| H. SCHOOL ADMIN.   | 0.0 (305:1) | 0.0 (305:1) | 0.0 (315:1) | = | 0.0 /      | 0.0 =      | = | .00 X   | 0 =            | = | 0                 | 0                |

| 13 Other Support Costs (Per Pupil)  | K-8 | 9-12  | Elementary | Secondary |
|-------------------------------------|-----|-------|------------|-----------|
| A. Substitute Teachers -1/2 Day     | 36  | 36    | 0          | 0         |
| B. Supplies and Equipment           | 337 | 466   | 0          | 0         |
| C. Professional Development         | 57  | 57    | 0          | 0         |
| D. Instructional Leadership Support | 24  | 24    | 0          | 0         |
| E. Co- and Extra-Curricular Student | 33  | 111   | 0          | 0         |
| F. System Administration/Support    | 215 | 215   | 0          | 0         |
| G. Operations & Maintenance         | 986 | 1,172 | 0          | 0         |

| 14 Salary Benefits                         | Percentage | Elementary | Secondary |
|--|------------|------------|-----------|
| A. Teachers, Guidance, Librarians & Health | 19.00%     | 0          | 0         |
| B. Education & Library Technicians         | 36.00%     | 0          | 0         |
| C. Clerical                                | 29.00%     | 0          | 0         |
| D. School Administrators                   | 14.00%     | 0          | 0         |

|  |   |   |
|--|---|---|
| 15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.84) | 0 | 0 |
| 16 Adjustment for Title I Revenues   | 0 | 0 |

|                 |       |       |
|-----------------|-------|-------|
| 17 TOTALS       | 0     | 0     |
| 18 E.P.S. RATES | 5,858 | 6,108 |

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## A. OPERATING COST ALLOCATIONS

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|    |   |             |             |       |           |              |
|----|---|-------------|-------------|-------|-----------|--------------|
| 19 | SUBSIDIZABLE PUPILS                                 | K-8         | 9-12        | TOTAL |           |              |
|    | APRIL 2007  | 47.0        | 20.0        | 67.0  |           |              |
|    | OCTOBER 2007  | 43.0        | 20.0        | 63.0  |           |              |
|    | APRIL 2008  | 46.0        | 20.0        | 66.0  |           |              |
|    | OCTOBER 2008  | 45.0        | 21.0        | 66.0  |           |              |
|    | APRIL 2009  | 41.0        | 18.0        | 59.0  |           |              |
|    | OCTOBER 2009  | 34.0        | 14.0        | 48.0  |           |              |
| 21 | BASIC COUNTS  | AVG. CAL.   | DECLINING   | X     | SAU       |              |
|    |   | YEAR PUPILS | ENROLL. ADJ | X     | EPS RATES |              |
|    | K-8 PUPILS  | 37.5 +      | 0.00        | X     | 5,858.00  | = 219,675.00 |
|    | 9-12 PUPILS   | 16.0 +      | 0.00        | X     | 6,108.00  | = 97,728.00  |
|    | ADULT EDUC. COURSES AT .1                           | 0.0         |             | X     | 6,108.00  | = 0.00       |
|    | K-8 EQUIV. INSTR. PUPILS                            | 0.000       |             | X     | 5,858.00  | = 0.00       |
|    | 9-12 EQUIV. INSTR. PUPILS                           | 0.000       |             | X     | 6,108.00  | = 0.00       |
|    | WEIGHTED COUNTS                                     | PUPILS      | WEIGHTS     | X     |           |              |
|    | K-8 DISADVANTAGED @ .5000                           | 18.8        | X .15       | X     | 5,858.00  | = 16,519.56  |
|    | 9-12 DISADVANTAGED @ .5000                          | 8.0         | X .15       | X     | 6,108.00  | = 7,329.60   |
|    | K-8 LIMITED ENGLISH PROF.                           | 0.0         | X .700      | X     | 5,858.00  | = 0.00       |
|    | 9-12 LIMITED ENGLISH PROF.                          | 1.0         | X .700      | X     | 6,108.00  | = 4,275.60   |
|    | TARGETED FUNDS                                      | PUPILS      | WEIGHTS     | X     |           |              |
|    | K-8 STUDENT ASSESSMENT                              | 37.5        |             | X     | 42.00     | = 1,575.00   |
|    | 9-12 STUDENT ASSESSMENT                             | 16.0        |             | X     | 42.00     | = 672.00     |
|    | K-8 TECHNOLOGY RESOURCES                            | 37.5        |             | X     | 95.00     | = 3,562.50   |
|    | 9-12 TECHNOLOGY RESOURCES                           | 16.0        |             | X     | 288.00    | = 4,608.00   |
|    | K-2 PUPILS  | 12.5        | X .10       | X     | 5,858.00  | = 7,322.50   |
|    | ISOLATED SMALL SCHOOL ADJUSTMENT                    |             |             |       |           |              |
|    | K-8 SMALL SCHOOL ADJUSTMENT                         |             |             |       |           | = 0.00       |
|    | 9-12 SMALL SCHOOL ADJUSTMENT                        |             |             |       |           | = 0.00       |
|    | OPERATING ALLOCATION                                |             |             |       |           | 363,267.76   |
|    | OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 % |             |             |       |           | 352,369.72   |
| 30 | ADJUSTED TOTAL OPERATING ALLOCATION                 |             |             |       |           | 352,369.72   |

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B. OTHER SUBSIDIZABLE COSTS

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|    |  |          |   |         |   |            |
|----|--|----------|---|---------|---|------------|
| 31 | GIFTED & TALENTED EXPENDITURES FOR 2008-09                                     | 0.00     | X | 102.50% | = | 0.00       |
| 32 | SPECIAL EDUCATION - EPS ALLOCATION   |          |   |         |   | 112,375.04 |
| 34 | VOCATIONAL EDUCATION EXPENDITURES FOR 2008-09                                  | 7,779.29 | X | 102.50% | = | 7,973.77   |
| 35 | TRANSPORTATION - EPS ALLOCATION  |          |   |         |   | 40,859.19  |
| 36 | TRANSPORTATION (BUS PURCHASES) FOR 2009-10                                     |          |   |         |   | 0.00       |
| 39 | TOTAL OTHER SUBSIDIZABLE COSTS   |          |   |         |   | 161,208.00 |
| 40 | TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39) |          |   |         |   | 513,577.72 |

C. DEBT SERVICE ALLOCATIONS

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| 41  | DEBT SERVICE                                      | NAME OF PROJECT | PRINCIPAL | INTEREST |            |
|-----|---|-----------------|-----------|----------|------------|
| 42  | TOTAL PRINCIPAL & INTEREST                        |                 | 0.00      | 0.00     | 0.00       |
| 43  | APPROVED LEASES FOR 2009-10 - DENNYVILLE          |                 |           |          | 0.00       |
| 43A | APPROVED LEASE PURCHASES FOR 2009-10 - DENNYVILLE |                 |           |          | 0.00       |
| 44  | INSURED VALUE FACTOR FOR 2008-09 - DENNYVILLE     |                 |           |          | 4,948.41   |
| 47  | TOTAL DEBT SERVICE ALLOCATION                     |                 |           |          | 4,948.41   |
| 48  | TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47) |                 |           |          | 518,526.13 |

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| D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION |  |                      |                   |                 | TOTAL ALLOCATION       | LOCAL CONTRIBUTION     |                    |
|--|--|----------------------|-------------------|-----------------|------------------------|------------------------|--------------------|
| DENNYVILLE   | AVG. CAL. YEAR PUPILS  | OPERATING ALLOCATION | DEBT ALLOCATION   | TOWN ALLOCATION |                        |                        |                    |
|  | 53.5 100.00%   | 518,526.13           | 0.00              | 518,526.13      |                        |                        |                    |
| TOTAL  | 53.5   |                      |                   | 518,526.13      |                        |                        |                    |
| DENNYVILLE   | 2009 STATE VALUATION   | MILL EXPECTATION     | TOWN CONTRIBUTION | TOWN ALLOCATION | LOCAL CONTRIBUTION     | STATE CONTRIBUTION     |                    |
|  | 16,200,000   | 6.960                | 112,752.00        | 518,526.13      | 112,752.00             | 100.00% 6.96M          |                    |
| TOTAL  | 16,200,000   |                      | 112,752.00        | 518,526.13      | 112,752.00             | 100.00% 6.96M          |                    |
| E. TOTALS AND ADJUSTMENTS                            |  |                      |                   |                 | TOTAL ALLOCATION       | LOCAL CONTRIBUTION     | STATE CONTRIBUTION |
| 49   | TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS                              |                      |                   |                 | 518,526.13             | 112,752.00             | 405,774.13         |
| 50   | ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS                           |                      |                   |                 | 518,526.13             | 112,752.00             | 405,774.13         |
| 51   | PLUS AUDIT ADJUSTMENTS   |                      |                   |                 |                        |                        | 0.00               |
| 52   | LESS AUDIT ADJUSTMENTS   |                      |                   |                 |                        |                        | 0.00               |
| 53   | LESS ADJUSTMENT FOR UNAPPROPRIATED LOCAL CONTRIBUTION                        |                      |                   |                 |                        |                        | 0.00               |
| 54   | LESS ADJUSTMENT FOR UNALLOCATED BALANCE IN EXCESS OF 3%                      |                      |                   |                 |                        |                        | 0.00               |
| 55   | PLUS LONG-TERM DRUG TREATMENT CENTERS ADJUSTMENT                             |                      |                   |                 |                        |                        | 0.00               |
| 56   | ADJUSTMENT FOR EMERGENCY BUS REPLACEMENT                                     |                      |                   |                 |                        |                        | 0.00               |
| 59A  | MINIMUM TEACHER SALARY ADJUSTMENT  |                      |                   |                 |                        |                        | 0.00               |
| 59B  | REGIONALIZATION AND EFFICIENCY ASSISTANCE                                    |                      |                   |                 |                        |                        | 0.00               |
| 59C  | LESS AMOUNT TO BE PAID BY FEDERAL ARRA TITLE XIV STABILIZATION FUNDS         |                      |                   |                 |                        |                        | 8,262.00           |
| 60   | ADJUSTED STATE CONTRIBUTION  |                      |                   |                 |                        |                        | 397,512.13         |
| 61   | LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):          |                      |                   |                 | LOCAL SHARE % = 21.74% | STATE SHARE % = 78.26% |                    |
| 62   | ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): |                      |                   |                 | LOCAL SHARE % = 23.34% | STATE SHARE % = 76.66% |                    |
| 63   | FYI: 100% E.P.S. TOTAL ALLOCATION  |                      |                   |                 | 529,424.17             |                        |                    |

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

| MONTH     | SUBSIDY    | PAID TO DATE | DEBT SERVICE | PAID TO DATE |
|-----------|------------|--------------|--------------|--------------|
| July      | 33,126.01  | 32,405.33    | 0.00         | 0.00         |
| August    | 33,126.01  | 33,846.69    | 0.00         | 0.00         |
| September | 33,126.01  | 33,126.01    | 0.00         | 0.00         |
| October   | 33,126.01  | 33,126.01    | 0.00         | 0.00         |
| November  | 33,126.01  | 33,126.01    | 0.00         | 0.00         |
| December  | 33,126.01  | 33,126.01    | 0.00         | 0.00         |
| Janurary  | 33,126.01  | 33,126.01    | 0.00         | 0.00         |
| February  | 33,126.01  | 33,126.01    | 0.00         | 0.00         |
| March     | 33,126.01  | 33,126.01    | 0.00         | 0.00         |
| April     | 33,126.01  | 33,126.01    | 0.00         | 0.00         |
| May       | 33,126.01  | 33,126.01    | 0.00         | 0.00         |
| June      | 33,126.02  | 33,126.02    | 0.00         | 0.00         |
| Total     | 397,512.13 | 397,512.13   | 0.00         | 0.00         |