

PASSAIC - PASSAIC CITY

NOTICE IS HEREBY GIVEN to the legal voters of the City of Passaic School District, in the County of Passaic, of the State of New Jersey, that a Public Hearing will be held in the Passaic Administration Offices of the Passaic Board of Education, 101 Passaic Avenue, Passaic, NJ 07055 on Wednesday, March, 25, 2015 at 6:00 p.m., for the purpose of conducting a public hearing on the following budget for the 2015-2016 school year.

Advertised Enrollments

ENROLLMENT CATEGORIES	October 15, 2013	October 15, 2014	October 15, 2015
	Actual	Actual	Estimated
Pupils On Roll Regular Full-Time	12,693	12,800	13,396
Pupils On Roll - Special Full-Time	1,713	1,789	2,054
Subtotal - Pupils On Roll	14,406	14,589	15,450
Private School Placements	258	228	0
Pupils Sent to Contracted Preschool Prog	480	480	0
Pupils Sent to Other Districts-Reg Prog	68	60	464
Pupils Sent to Other Dists-Spec Ed Prog	81	68	0
Pupils Received	1	1	0
Pupils in State Facilities	11	8	0

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Advertised Revenues

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	16,818,577	16,818,577	16,818,577
Total Tuition	10-1300	284,260	154,005	149,980
Rents And Royalties	10-1910	16,455	7,250	8,000
Unrestricted Miscellaneous Revenues	10-1XXX	2,960,184	807,041	761,400
Interest Earned On Capital Reserve Funds	10-1XXX	16,476	0	0
Subtotal - Revenues From Local Sources		20,095,952	17,786,873	17,737,957
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	1,952,300	1,952,300	1,952,300
Extraordinary Aid	10-3131	2,772,660	1,349,885	2,000,000
Categorical Special Education Aid	10-3132	7,822,139	7,822,139	7,822,139
Educational Adequacy Aid	10-3175	19,998,279	19,998,279	19,998,279
Equalization Aid	10-3176	192,253,769	192,253,769	192,253,769
Categorical Security Aid	10-3177	5,836,727	5,836,727	5,836,727
Other State Aids	10-3XXX	177,430	451,490	451,490
Subtotal - Revenues From State Sources		230,813,304	229,664,589	230,314,704
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	842,435	545,388	490,408

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Subtotal - Revenues From Federal Sources		842,435	545,388	490,408
Budgeted Fund Balance - Operating Budget	10-303	20,909,083	20,634,285	23,957,101
Withdrawal From Cap Res-For Local Share	10-307	0	5,300,000	2,600,000
Withdrawal From Maint. Reserve	10-310	0	4,000,000	8,000,000
Transfers From Other Funds	10-5200	250,000	0	0
Adjustment For Prior Year Encumbrances		0	2,144,394	0
Actual Revenues (Over)/Under Expenditures		-17,201,968	0	0
Total Operating Budget		255,708,806	280,075,529	283,100,170
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	8,505	0	0
Total Revenues From Local Sources	20-1XXX	8,505	0	0
Revenues from State Sources:				
Preschool Education Aid - Pr Yr Carryover	20-3218	0	0	1,130,408
Preschool Education Aid	20-3218	24,857,583	24,612,529	24,612,529
Other Restricted Entitlements	20-32XX	1,531,375	1,665,973	1,586,164
Total Revenues From State Sources		26,388,958	26,278,502	27,329,101
Revenues from Federal Sources:				
Title I	20-4411-4416	8,980,296	6,347,504	6,239,205
Title II	20-4451-4455	603,564	703,775	704,662
Title III	20-4491-4494	1,285,151	953,357	945,283
I.D.E.A. Part B (Handicapped)	20-4420-4429	3,481,009	3,186,224	3,450,504
Vocational Education	20-4430	75,743	0	0
Adult Basic Education	20-4440	245,435	220,660	195,500

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Other	20-4XXX	753,977	157,964	559,604
Total Revenues From Federal Sources		15,425,175	11,569,484	12,094,758
Transfers From Operating Budget-Prek	20-5200	2,547,932	2,279,105	2,365,102
Transfers From Operating Budget-Prek (Special Education)	20-5200	0	1,701,509	1,769,432
Total Grants And Entitlements		44,370,570	41,828,600	43,558,393
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	177,869	0	0
Total Revenues From Local Sources		177,869	0	0
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	266,969	0	0
Total Local Repayment Of Debt		444,838	0	0
Total Repayment Of Debt		444,838	0	0
Total Revenues/Sources		300,524,214	321,904,129	326,658,563
Deduct Transfer-Transfers From Operating Budget-Prek	20-5200	2,547,932	2,279,105	2,365,102
Deduct Transfer-Transfers From Operating Budget-Prek (Special Education)	20-5200	0	1,701,509	1,769,432
Total Revenues/Sources Net of Transfers		297,976,282	317,923,515	322,524,029

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Advertised Appropriations

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	10,239,509	13,367,766	17,401,933
Special Education - Instruction	11-2XX-100-XXX	1,702,422	2,001,591	1,337,998
Bilingual Education - Instruction	11-240-100-XXX	83,281	50,000	541,534
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	0	0	25,000
School-Sponsored Athletics - Instruction	11-402-100-XXX	923,886	1,366,954	1,517,353
Before/After School Programs	11-421-XXX-XXX	0	0	170,998
Other Instructional Programs - Instruction	11-4XX-100-XXX	56,686	50,000	0
Community Services Programs/Operations	11-800-330-XXX	667,874	140,000	0
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	27,806,855	31,267,379	29,096,086
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	727,041	647,177	781,840
Undist. Expenditures - Health Services	11-000-213-XXX	685,085	612,932	614,043
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	8,686,769	7,492,955	8,852,852
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	3,057,408	1,506,313	4,883,578
Undist. Expenditures - Guidance	11-000-218-XXX	0	0	194,688
Undist. Expenditures - Child Study Teams	11-000-219-XXX	5,853,889	6,224,616	5,588,562
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	2,511,185	3,035,774	2,981,429
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	0	0	137,325

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	612,225	323,499	499,482
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	2,058,801	2,814,655	2,669,082
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	655,856	2,122,955	2,473,148
Undist. Expend. - Central Services	11-000-251-XXX	2,927,008	3,183,370	3,402,571
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	1,101,086	1,136,374	1,846,460
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	23,813,485	21,169,887	26,242,135
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	6,603,715	7,211,593	7,237,075
Personal Services - Employee Benefits	11-XXX-XXX-2XX	15,543,388	17,081,805	20,769,355
Total Undistributed Expenditures		102,643,796	105,831,284	118,269,711
Total General Current Expense		116,317,454	122,807,595	139,264,527
Capital Expenditures:				
Equipment	12-XXX-XXX-730	1,670,855	263,500	1,438,500
Facilities Acquisition And Const. Serv.	12-000-400-XXX	6,828,284	9,247,124	0
Capital Reserve - Transfer To Capital Projects	12-000-400-931	0	0	2,600,000
Total Capital Outlay		8,499,139	9,510,624	4,038,500
Special Schools:				
Adult Education:				
Adult Education-Local-Instruction	13-602-100-XXX	71,742	79,710	0
Adult Education-Local-Support Serv.	13-602-200-XXX	3,503	4,800	0
Total Adult Education-Local	13-602-X00-XXX	75,245	84,510	0
Total Special Schools	13-XXX-XXX-XXX	75,245	84,510	0
Transfer Of Funds To Charter Schools	10-000-100-56X	6,371,918	7,368,569	9,259,934
General Fund Contribution To SBB	10-000-520-930	124,445,050	140,304,231	130,537,209
General Fund Grand Total		255,708,806	280,075,529	283,100,170

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	8,505	0	0
Preschool Education Aid:				
PEA Instruction	20-218-100-XXX	11,616,253	11,994,540	12,620,947
Support Services	20-218-200-XXX	15,770,603	16,598,603	17,256,524
Fac Acquisition And Constr. Services	20-218-400-XXX	18,659	0	0
Total Preschool Education Aid	20-218-XXX-XXX	27,405,515	28,593,143	29,877,471
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	159,508	141,827	161,755
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	419,490	579,156	372,339
Nonpublic Handicapped Services	20-XXX-XXX-XXX	654,945	689,657	703,088
Nonpublic Nursing Services	20-XXX-XXX-XXX	239,552	203,619	262,105
Nonpublic Technology Initiative	20-XXX-XXX-XXX	57,880	51,714	86,877
Total Other State Projects		1,531,375	1,665,973	1,586,164
Total State Projects	20-XXX-XXX-XXX	28,936,890	30,259,116	31,463,635
Federal Projects:				
Title I	20-XXX-XXX-XXX	6,986,312	2,606,307	2,498,007
Title II	20-XXX-XXX-XXX	32,045	198,320	199,208
Title III	20-XXX-XXX-	1,285,151	953,357	945,283

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
	XXX			
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	3,481,009	3,186,224	3,450,504
Vocational Education	20-XXX-XXX-XXX	75,743	0	0
Adult Education	20-XXX-XXX-XXX	245,435	220,660	195,500
Other	20-XXX-XXX-XXX	753,977	157,964	559,604
Contribution To SBB - Other Federal Projects	20-XXX-520-930	2,565,503	4,246,652	4,246,652
Total Federal Projects	20-XXX-XXX-XXX	15,425,175	11,569,484	12,094,758
Total Special Revenue Funds		44,370,570	41,828,600	43,558,393
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	444,838	0	0
Total Debt Service Funds		444,838	0	0
Total Expenditures/Appropriations		300,524,214	321,904,129	326,658,563
Deduct Transfer-Local Contrib. - Trans To Special Rev- Regular	11-105-100-935	2,547,932	2,279,105	2,365,102
Deduct Transfer-Local Contrib. - Trans To Special Rev- Inclusion	11-105-100-936	0	1,701,509	1,769,432
Total Expenditures Net of Transfers		297,976,282	317,923,515	322,524,029

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Advertised Recapitulation of Balances

Budget Category	Audited Balance 6-30-2013	Audited Balance 6-30-2014	Estimated Balance 6-30-2015	Estimated Balance 6-30-2016
Unrestricted:				
--General Operating Budget	21,637,732	25,255,457	29,515,724	5,558,623
--Repayment of Debt	0	0	0	0
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	5,392,829	7,944,781	2,644,781	44,781
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	10,000,000	12,000,000	8,000,000	0
--Legal Reserve	2,295,608	2,295,608	0	0
--Tuition Reserve	0	0	0	0
--Current Expense Emergency Reserve	995,657	995,657	995,657	995,657
Repayment of Debt:				
--Restricted for Repayment of Debt	0	0	0	0

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Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2012-13 Actual Costs	2013-14 Actual Costs	2014-15 Original Budget	2014-15 Revised Budget	2015-16 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$16,532	\$16,449	\$17,109	\$17,514	\$17,187
Total Classroom Instruction	\$10,410	\$9,710	\$10,483	\$10,771	\$9,974
Classroom-Salaries and Benefits	\$9,061	\$8,984	\$9,591	\$9,714	\$9,009
Classroom-General Supplies and Textbooks	\$923	\$416	\$479	\$568	\$644
Classroom-Purchased Services	\$426	\$310	\$412	\$490	\$321
Total Support Services	\$3,101	\$3,202	\$3,066	\$3,107	\$3,291
Support Services-Salaries and Benefits	\$2,276	\$2,337	\$2,407	\$2,438	\$2,604
Total Administrative Costs	\$1,197	\$1,311	\$1,448	\$1,587	\$1,583
Administration Salaries and Benefits	\$1,061	\$1,151	\$1,294	\$1,431	\$1,398
Total Operations and Maintenance of Plant	\$1,538	\$1,903	\$1,780	\$1,713	\$2,022
Operations and Maintenance-Salaries and Benefits	\$595	\$664	\$730	\$739	\$772
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$87	\$89	\$138	\$140	\$145
Total Equipment Costs	\$363	\$141	\$45	\$46	\$103
Legal Costs	\$15	\$16	\$13	\$13	\$17
Restricted Federal and State Revenue other than Preschool Education Aid Included Above**	\$355	\$185	\$297	\$302	\$284
Employee Benefits as a percentage of salaries*	27.47%	28.94%	30.28%	30.03%	30.66%

*Does not include pension and social security paid by the State on-behalf of the district.

** Federal and State funds in the blended resource school-based budgets.

The information presented in columns 1 through 3 as well as the related descriptions of the per pupil cost calculations are contained in the Taxpayers Guide to Education Spending (formerly Comparative Spending Guide) and can be found on the Department of Education website: <http://www.state.nj.us/education> under Finance, when available. This publication is available in the board office and public libraries. The same calculations were performed using the 2014-15 revised appropriations and the 2015-16 budgeted appropriations presented in this advertised budget. Total Budgetary Comparative Per Pupil Cost is defined as current expense exclusive of tuition expenditures, transportation, residential costs, and judgments against the school district. For all years it also includes the restricted entitlement aids. With the exception of Total Equipment Cost, each of the other per pupil cost calculations presented is a component of the total comparative per pupil cost, although all components are not shown.

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Capital Projects

Description/Activity	Project Number	Dollar Amount Eligible	Request for Grant to Exceed Referendum	Funding Source for Request to Exceed Referendum
School 1 HVAC upgrades	1601	500,000 N	N	
School 7 Roof Replacement	1602	135,000 N	N	
High School Lighting upgrades	1603	500,000 N	N	
School 17 Playground renovations	1604	200,000 N	N	
High School Cafeteria renovations	1605	315,000 N	N	
Restoration - Building for Admin Offices/ WHSE	1606	450,000 N	N	
Renovate Passaic Public Library	1607	500,000 N	N	

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Advertised Blended Resource SBB Statement

BUDGET CATEGORY	----- 2013-14 -----	----- 2014-15 -----	----- 2015-16 -----
Resources:			
Adjustment for Prior Year Encumbrances	0	0	0
General Fund Contribution (15-5200)	124,445,050	140,304,231	130,537,209
Restricted State Entitlements (15-3200)	0	0	0
Restricted Federal Entitlements (15-44XX)	2,565,503	4,246,652	4,246,652
Total SBB Resources	127,010,553	144,550,883	134,783,861
Appropriations:			
Instruction (15-XXX-100-XXX)	85,485,763	96,731,317	89,646,048
Support Services (15-XXX-2XX-XXX)	41,259,551	47,437,316	45,031,313
Equipment (15-XXX-XXX-73X)	265,239	382,250	106,500
Total SBB Appropriations	127,010,553	144,550,883	134,783,861

The complete budget will be on file and open to examination at the Office of the Board Secretary/School Business Administrator, 101 Passaic Avenue, Passaic, New Jersey 07055, Passaic County New Jersey between the hours of 8:00 a.m. and 4:00 p.m. Monday through Friday, excluding holidays.