

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 Tuesday, March 22, 2016 at 6:00 p.m., for the purpose of conducting a public hearing on the following budget for the 2016-2017 school year.

Advertised Enrollments

ENROLLMENT CATEGORIES	October 15, 2014	October 15, 2015	October 15, 2016
	Actual	Actual	Estimated
Pupils On Roll Regular Full-Time	12,800	12,984	12,787
Pupils On Roll - Special Full-Time	1,789	1,841	2,052
Subtotal - Pupils On Roll	14,589	14,825	14,839
Private School Placements	228	209	212
Pupils Sent to Contracted Preschool Prog	480	473	468
Pupils Sent to Other Districts - Reg Prog	60	51	49
Pupils Sent to Other Dists - Spec Ed Prog	68	64	43.5
Pupils Received	1	0	0
Pupils in State Facilities	8	11	12

PASSAIC - PASSAIC CITY
Advertised Revenues

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 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	55,217	149,980	55,000
Rents And Royalties	10-1910	10,349	8,000	10,000
Unrestricted Miscellaneous Revenues	10-1XXX	0	761,400	776,053
Interest Earned On Capital Reserve Funds	10-1XXX	8,641	0	0
Other Restricted Miscellaneous Revenues	10-1XXX	980,361	0	0
Subtotal - Revenues From Local Sources		17,873,145	17,737,957	17,659,630
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	1,952,300	1,952,300	1,947,242
Extraordinary Aid	10-3131	3,708,835	2,000,000	2,500,000
Categorical Special Education Aid	10-3132	7,822,139	7,822,139	7,962,215
Educational Adequacy Aid	10-3175	19,998,279	19,998,279	19,998,279
Equalization Aid	10-3176	192,253,769	192,253,769	192,866,230
Categorical Security Aid	10-3177	5,836,727	5,836,727	5,861,415
Under Adequacy Aid	10-3180		0	177,430
Parcc Readiness Aid	10-3181		0	137,030
Per Pupil Growth Aid	10-3182		0	137,030
Professional Learning Community Aid	10-3183		0	141,070
Other State Aids	10-3XXX	451,490	451,490	0
Subtotal - Revenues From State Sources		232,023,539	230,314,704	231,727,941

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	1,207,581	490,408	562,505
ARRA/SEMI Revenue	10-4210	413,243	0	0
Subtotal - Revenues From Federal Sources		1,620,824	490,408	562,505
Budgeted Fund Balance - Operating Budget	10-303	20,634,284	23,957,101	20,300,000
Withdrawal From Cap Res-For Local Share	10-307	5,300,000	1,478,422	2,000,000
Withdrawal From Maint. Reserve	10-310	4,000,000	6,000,000	7,000,000
Actual Revenues (Over)/Under Expenditures		-30,278,562	0	0
Total Operating Budget		251,173,230	279,978,592	279,250,076
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	2,265	0	0
Total Revenues From Local Sources	20-1XXX	2,265	0	0
Revenues from State Sources:				
Preschool Education Aid - Pr Yr Carryover	20-3218	1,130,408	1,130,408	841,438
Preschool Education Aid	20-3218	22,640,683	24,612,529	24,612,529
Other Restricted Entitlements	20-32XX	1,955,566	1,586,164	1,924,659
Total Revenues From State Sources		25,726,657	27,329,101	27,378,626
Revenues from Federal Sources:				
Title I	20-4411-4416	7,355,194	6,239,205	6,193,946
Title II	20-4451-4455	910,672	704,662	693,828
Title III	20-4491-4494	1,046,737	945,283	785,997
I.D.E.A. Part B (Handicapped)	20-4420-4429	4,797,345	3,450,504	3,688,397
Vocational Education	20-4430	32,997	0	0

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Adult Basic Education	20-4440	229,928	195,500	165,750
Other	20-4XXX	568,413	559,604	624,669
Total Revenues From Federal Sources		14,941,286	12,094,758	12,152,587
Transfers From Operating Budget-Prek	20-5200	3,980,614	2,365,102	5,064,188
Transfers From Operating Budget-Prek (Special Education)	20-5200	0	1,769,432	0
Total Grants And Entitlements		44,650,822	43,558,393	44,595,401
Total Revenues/Sources		295,824,052	323,536,985	323,845,477
Deduct Transfer-Transfers From Operating Budget-Prek	20-5200	3,980,614	2,365,102	5,064,188
Deduct Transfer-Transfers From Operating Budget-Prek (Special Education)	20-5200	0	1,769,432	0
Total Revenues/Sources Net of Transfers		291,843,438	319,402,451	318,781,289

PASSAIC - PASSAIC CITY
Advertised Appropriations

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	10,235,133	17,401,933	11,706,488
Special Education - Instruction	11-2XX-100-XXX	1,442,950	1,337,998	608,566
Bilingual Education - Instruction	11-240-100-XXX	3,808	541,534	0
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	0	25,000	0
School-Sponsored Athletics - Instruction	11-402-100-XXX	1,181,922	1,517,353	1,522,259
Before/After School Programs	11-421-XXX-XXX	0	170,998	301,572
Summer School	11-422-XXX-XXX	0	0	1,256,839
Other Instructional Programs - Instruction	11-4XX-100-XXX	31,940	0	18,500
Community Services Programs/Operations	11-800-330-XXX	0	0	500,000
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	25,159,194	29,096,086	30,771,757
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	647,928	781,840	618,361
Undist. Expenditures - Health Services	11-000-213-XXX	676,267	614,043	545,108
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	8,500,640	8,852,852	8,893,833
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	3,749,301	4,883,578	4,616,628
Undist. Expenditures - Guidance	11-000-218-XXX	117,125	194,688	133,899
Undist. Expenditures - Child Study Teams	11-000-219-XXX	5,430,017	5,588,562	5,255,194
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	3,228,905	2,981,429	3,083,862
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	0	137,325	0
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	419,642	499,482	587,581
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	2,388,107	2,669,082	2,651,164

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	1,781,631	2,473,148	1,702,560
Undist. Expend. - Central Services	11-000-251-XXX	3,028,188	3,402,571	3,426,216
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	1,030,888	1,846,460	1,849,954
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	19,195,445	24,242,135	25,607,979
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	6,597,653	7,237,075	7,254,118
Personal Services - Employee Benefits	11-XXX-XXX-2XX	14,073,725	20,769,355	20,772,342
Total Undistributed Expenditures		96,024,656	116,269,711	117,770,556
Increase In Maintenance Reserve	10-606	5,000,000	0	0
Total General Current Expense		113,920,409	137,264,527	133,684,780
Capital Expenditures:				
Equipment	12-XXX-XXX-730	334,469	1,438,500	247,500
Facilities Acquisition And Const. Serv.	12-000-400-XXX	5,384,029	0	140,000
Capital Reserve - Transfer To Capital Projects	12-000-400-931	0	1,478,422	2,000,000
Increase In Capital Reserve	10-604	825,000	0	0
Interest Deposit To Capital Reserve	10-604	8,641	0	0
Total Capital Outlay		6,552,139	2,916,922	2,387,500
Special Schools:				
Adult Education:				
Adult Education-Local-Instruction	13-602-100-XXX	2,566	0	0
Total Adult Education-Local	13-602-X00-XXX	2,566	0	0
Total Special Schools	13-XXX-XXX-XXX	2,566	0	0
Transfer Of Funds To Charter Schools	10-000-100-56X	6,984,644	9,259,934	9,960,786
General Fund Contribution To SBB	10-000-520-930	123,713,472	130,537,209	133,217,010
General Fund Grand Total		251,173,230	279,978,592	279,250,076

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	2,265	0	0
Preschool Education Aid:				
PEA Instruction	20-218-100-XXX	11,772,566	12,620,947	12,935,788
Support Services	20-218-200-XXX	15,979,139	17,256,524	17,582,367
Total Preschool Education Aid	20-218-XXX-XXX	27,751,705	29,877,471	30,518,155
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	185,510	161,755	164,001
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	519,938	372,339	579,615
Nonpublic Handicapped Services	20-XXX-XXX-XXX	815,833	703,088	840,246
Nonpublic Nursing Services	20-XXX-XXX-XXX	308,359	262,105	222,789
Nonpublic Technology Initiative	20-XXX-XXX-XXX	101,263	86,877	74,676
Nonpublic Security Aid	20-XXX-XXX-XXX	0	0	43,332
Other	20-XXX-XXX-XXX	24,663	0	0
Total Other State Projects		1,955,566	1,586,164	1,924,659
Total State Projects	20-XXX-XXX-XXX	29,707,271	31,463,635	32,442,814
Federal Projects:				
Title I	20-XXX-XXX-XXX	2,543,881	2,498,007	2,264,522
Title II	20-XXX-XXX-XXX	338,981	199,208	376,600
Title III	20-XXX-XXX-XXX	956,847	945,283	785,997
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	4,797,345	3,450,504	3,688,397
Vocational Education	20-XXX-XXX-XXX	32,997	0	0
Adult Education	20-XXX-XXX-XXX	229,928	195,500	165,750
Other	20-XXX-XXX-XXX	568,413	559,604	624,669
Contribution To SBB - Other Federal Projects	20-XXX-520-930	5,472,894	4,246,652	4,246,652
Total Federal Projects	20-XXX-XXX-XXX	14,941,286	12,094,758	12,152,587
Total Special Revenue Funds		44,650,822	43,558,393	44,595,401

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Total Expenditures/Appropriations		295,824,052	323,536,985	323,845,477
Deduct Transfer-Local Contrib. - Trans To Special Rev- Regular	11-105-100-935	3,980,614	2,365,102	5,064,188
Deduct Transfer-Local Contrib. - Trans To Special Rev- Inclusion	11-105-100-936	0	1,769,432	0
Total Expenditures Net of Transfers		291,843,438	319,402,451	318,781,289

PASSAIC - PASSAIC CITY
Advertised Recapitulation of Balances

Budget Category	Audited Balance 6-30-2014	Audited Balance 6-30-2015	Estimated Balance 6-30-2016	Estimated Balance 6-30-2017
Unrestricted:				
--General Operating Budget	25,255,457	31,621,522	20,300,000	0
--Repayment of Debt	0	0	0	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	7,944,781	3,478,422	2,000,000	0
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	12,000,000	13,000,000	7,000,000	0
--Legal Reserve	2,295,608	0	0	0
--Tuition Reserve	0	0	0	0
--Current Expense Emergency Reserve	995,657	995,657	995,657	995,657
--Impact Aid Reserve for General Expenses (Sections 8002 and 8003)	0	0	0	0
--Impact Aid Reserve for Capital Expenses (Sections 8007 and 8008)	0	0	0	0
Repayment of Debt:				
--Restricted for Repayment of Debt	0	0	0	0

PASSAIC - PASSAIC CITY
Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2013-14 Actual Costs	2014-15 Actual Costs	2015-16 Original Budget	2015-16 Revised Budget	2016-17 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$16,449	\$16,216	\$17,187	\$18,011	\$17,801
Total Classroom Instruction	\$9,710	\$9,594	\$9,974	\$10,534	\$10,172
Classroom-Salaries and Benefits	\$8,984	\$8,875	\$9,009	\$9,515	\$9,433
Classroom-General Supplies and Textbooks	\$416	\$448	\$644	\$680	\$430
Classroom-Purchased Services	\$310	\$271	\$321	\$339	\$309
Total Support Services	\$3,202	\$3,216	\$3,291	\$3,476	\$3,450
Support Services-Salaries and Benefits	\$2,337	\$2,498	\$2,604	\$2,750	\$2,653
Total Administrative Costs	\$1,311	\$1,474	\$1,583	\$1,672	\$1,684
Administration Salaries and Benefits	\$1,151	\$1,314	\$1,398	\$1,477	\$1,488
Total Operations and Maintenance of Plant	\$1,903	\$1,620	\$2,022	\$1,995	\$2,113
Operations and Maintenance-Salaries and Benefits	\$664	\$757	\$772	\$815	\$830
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$89	\$127	\$145	\$153	\$159
Total Equipment Costs	\$141	\$34	\$103	\$109	\$20
Legal Costs	\$16	\$20	\$17	\$18	\$18
Restricted Federal and State Revenue other than Preschool Education Aid Included Above**	\$185	\$396	\$284	\$300	\$300
Employee Benefits as a percentage of salaries*	28.94%	29.09%	30.66%	30.66%	33.09%

*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/guide/>. This publication is also available in the board office and public libraries. The same calculations were performed using the 2015-16 revised appropriations and the 2016-17 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.

Capital Projects

Description/Activity	Project Number	Dollar Amount	Eligible for Grant	Request to Exceed Referendum	Funding Source for Request to Exceed Referendum
Restoration of 663 Main Ave.	1	2,140,000	N	N	

PASSAIC - PASSAIC CITY
Advertised Blended Resource SBB Statement

BUDGET CATEGORY	----- 2014-15 -----	----- 2015-16 -----	----- 2016-17 -----
Resources:			
Adjustment for Prior Year Encumbrances	0	0	0
General Fund Contribution (15-5200)	123,713,472	130,537,209	133,217,010
Restricted State Entitlements (15-32XX)	0	0	0
Restricted Federal Entitlements (15-44XX)	5,472,894	4,246,652	4,246,652
Total SBB Resources	129,186,366	134,783,861	137,463,662
Appropriations:			
Instruction (15-XXX-100-XXX)	85,623,336	89,646,048	89,531,385
Support Services (15-XXX-2XX-XXX)	43,431,517	45,031,313	47,902,277
Equipment (15-XXX-XXX-73X)	131,513	106,500	30,000
Total SBB Appropriations	129,186,366	134,783,861	137,463,662

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.