

04/04/2012

PASSAIC - PASSAIC CITY

Advertised Enrollments

ENROLLMENT CATEGORY October 15, 2012	October 15, 2010 Actual	October 15, 2011 Actual
Estimated		
12546 Pupils on Roll Regular Full-Time	11880	12036
1754 Pupils on Roll - Special Full-Time	1682	1554
27 Pupils on Roll - Special Shared-Time		27
14327 Subtotal - Pupils On Roll	13562	13617
302 Private School Placements	304	302
442 Pupils Sent to Contracted Preschool Prog	450	465
58 Pupils Sent to Other Districts-Reg Prog	77	58
91 Pupils Sent to Other Dists-Spec Ed Prog	79	93

3	Pupils Received	3	3
28	Pupils in State Facilities	27	28

PASSAIC - PASSAIC CITY

Advertised Revenues

Budget Category		Account	2010-11
2011-12	2012-13		Actual
Revised	Anticipated		
OPERATING BUDGET			
Budgeted Fund Balance - Operating Budget			
9,204,650	51,700,035	10-303	
Withdrawal from Emergency Rsv for Excess			
4,343		10-312	
Withdrawal from Cap Res-for Local Share			
1,408,649	6,150,000	10-307	
Withdrawal from Maint. Reserve			
3,000,000		10-310	
Revenues from Local Sources:			
Local Tax Levy			
16,818,577	16,818,577	10-1210	16,818,577
Tuition			
135,000	75,000	10-1300	180,613
Interest Earned on Capital Reserve Funds			
		10-1XXX	6,147
Unrestricted Miscellaneous Revenues			
1,079,730	733,000	10-1XXX	1,210,218
SUBTOTAL			
18,033,307	17,626,577		18,215,555

Revenues from State Sources:			
Extraordinary Aid		10-3131	970,055
1,077,169	970,055		
Categorical Special Education Aid		10-3132	6,800,903
6,800,903	9,219,098		
Educational Adequacy Aid		10-3175	7,059,459
7,059,459	19,998,279		
Equalization Aid		10-3176	160,253,994
162,316,754	183,446,414		
Categorical Security Aid		10-3177	
5,422,420			
Categorical Transportation Aid		10-3121	
2,240,258			
SUBTOTAL			175,084,411
177,254,285	221,296,524		
Revenues from Federal Sources:			
Medicaid Reimbursement		10-4200	760,830
428,311	445,388		
Education Jobs Fund		18-4522	
6,111,703			
SUBTOTAL			760,830
6,540,014	445,388		
Actual Revenues (Over)/Under Expenditures			-4,718,260
TOTAL OPERATING BUDGET			189,342,536
215,445,248	297,218,524		
GRANTS AND ENTITLEMENTS			
Revenues from Local Sources		20-1XXX	3,048
Revenues from State Sources:			
Preschool Education Aid - Pr Yr Carryover		20-3218	
2,211,426	1,700,000		
Preschool Education Aid		20-3218	24,647,394
25,126,258	24,744,560		
Other Restricted Entitlements		20-32XX	1,673,775
1,877,011	1,860,259		
TOTAL REVENUES FROM STATE SOURCES			26,321,169
29,214,695	28,304,819		

Revenues from Federal Sources:			
Title I		20-4411-4416	10,068,256
7,078,745	7,490,698		
Title II		20-4451-4455	1,193,993
1,115,273	950,489		
Title III		20-4491-4494	1,228,343
1,013,151	1,159,408		
Title IV		20-4471-4474	16,110
I.D.E.A. Part B (Handicapped)		20-4420-4429	6,084,522
3,808,549	3,953,035		
Adult Basic Education		20-4440	253,689
196,492	184,138		
Other		20-4XXX	1,810,305
948,920	934,025		
TOTAL REVENUES FROM FEDERAL SOURCES			20,655,218
14,161,130	14,671,793		
Transfers from Operating Budget-PreK		20-5200	842,368
789,720	1,513,630		
TOTAL GRANTS AND ENTITLEMENTS			47,821,803
44,165,545	44,490,242		
REPAYMENT OF DEBT			
Budgeted Fund Balance		40-303	
1			
Revenues from Local Sources:			
Local Tax Levy		40-1210	321,834
311,829	179,920		
TOTAL REVENUES FROM LOCAL SOURCES			321,834
311,829	179,920		
Revenues from State Sources:			
Debt Service Aid Type II		40-3160	483,054
468,041	270,050		
TOTAL LOCAL REPAYMENT OF DEBT			804,888
779,871	449,970		
TOTAL REPAYMENT OF DEBT			804,888
779,871	449,970		

TOTAL REVENUES/SOURCES		237,969,227
260,390,664	342,158,736	

DEDUCT REVENUES INCLUDED IN MULTIPLE FUNDS DUE TO TRANSFERS:		
Transfers from Operating Budget-PreK	20-5200	842,368
789,720	1,513,630	

TOTAL REVENUES/SOURCES NET OF TRANSFERS		237,126,859
259,600,944	340,645,106	

PASSAIC - PASSAIC CITY

Advertised Appropriations

12	Budget Category 2012-13	Account	2010-11 Expenditures	2011- Rev.
Approp.	Appropriations			
	GENERAL CURRENT EXPENSE			
	Instruction:			
	Regular Programs	11-1XX-100-XXX	9,926,903	
10,621,342	31,433,647			
	Special Education	11-2XX-100-XXX	2,924,261	
3,298,962	4,058,644			
	Bilingual Education	11-240-100-XXX	271,072	
328,751	447,697			
	School-Spon. Co/Extra-Curr. Activities	11-401-100-XXX	781	
7,996	10,890			
	School Sponsored Athletics	11-402-100-XXX	701,167	
714,664	826,521			
	Other Instructional Programs	11-4XX-100-XXX		
11,000				
	Before/After School Programs	11-421-XXX-XXX	1,462	
11,000	61,439			
	Summer School	11-422-XXX-XXX		
100,000				
	Other Supplemental/At-Risk Programs	11-424-XXX-XXX	20,656	
155,673	326,405			

Community Services Programs/Operations	11-800-330-XXX	84,177
52,000            140,000		
Support Services:		
Tuition	11-000-100-XXX	26,565,487
28,653,073        30,731,578		
Attendance and Social Work Services	11-000-211-XXX	246,121
221,119            799,289		
Health Services	11-000-213-XXX	576,815
665,765            1,007,586		
Speech, OT, PT, Related & Extraordinary Services	11-000-216,217	2,062,505
2,107,232        11,025,953		
Guidance	11-000-218-XXX	
61,104            124,448		
Child Study Teams	11-000-219-XXX	10,691,285
11,027,118        6,047,535		
Improvement of Instructional Services	11-000-221-XXX	1,935,337
2,544,445        3,414,226		
Educational Media Services - School Library	11-000-222-XXX	175,618
183,266            225,561		
Instructional Staff Training Services	11-000-223-XXX	285,382
348,931            835,339		
General Administration	11-000-230-XXX	1,824,557
1,902,284        2,200,558		
School Administration	11-000-240-XXX	819,051
1,097,932        1,461,947		
Central Svcs & Admin Info Technology	11-000-25X-XXX	3,089,582
3,727,512        3,949,789		
Operation and Maintenance of Plant Services	11-000-26X-XXX	13,070,169
14,619,943        33,560,312		
Student Transportation Services	11-000-270-XXX	6,148,078
6,422,358        7,743,121		
Personal Services - Employee Benefits	11-XXX-XXX-2XX	13,374,521
16,931,562        19,052,499		
Total Support Services Expenditures		80,864,508
90,513,644        122,179,741		
TOTAL GENERAL CURRENT EXPENSE		94,794,987
105,804,032      159,495,984		

CAPITAL EXPENDITURES			
Equipment		12-XXX-XXX-73X	85,289
80,000	228,976		
Facilities Acquisition and Construction Services		12-000-4XX-XXX	384,223
733,350	9,131,564		
Capital Reserve-Transfer to Capital Expend Fund		12-000-4XX-931	591,350
1,408,649	6,150,000		
TOTAL CAPITAL EXPENDITURES			1,060,862
2,221,999	15,510,540		
SPECIAL SCHOOLS			
Accredited Evening/Adult High School/Post-Graduate:			
Instruction		13-601-100-XXX	
1,307	1,307		
Total Accredited Evening/Adult HS/Post-Grad.			
1,307	1,307		
Adult Education - Local:			
Instruction		13-602-100-XXX	
185,944			
Support Services		13-602-200-XXX	
14,056			
Total Adult Education - Local			
200,000			
Evening School for the Foreign Born - Local:			
Instruction		13-631-100-XXX	
9,602	9,602		
Support Services		13-631-200-XXX	
3,160	3,158		
Total Evening School for Foreign-Born - Local			
12,762	12,760		
TOTAL SPECIAL SCHOOLS			
14,069	214,067		
Transfer of Funds to Charter Schools		10-000-100-56X	721,317
3,867,737	7,980,000		
General Fund Contribution to SBB		10-000-520-930	92,765,370
103,537,411	114,017,933		
OPERATING BUDGET GRAND TOTAL			189,342,536
215,445,248	297,218,524		

SPECIAL GRANTS AND ENTITLEMENTS			
Local Projects		20-XXX-XXX-XXX	3,048
Preschool Education Aid:			
Instruction		20-218-100-XXX	10,449,479
10,814,479	11,282,589		
Support Services		20-218-200-XXX	15,040,283
17,312,925	16,675,601		
TOTAL PRESCHOOL EDUCATION AID			25,489,762
28,127,404	27,958,190		
Other State Projects:			
Nonpublic Textbooks		20-XXX-XXX-XXX	162,737
163,473	122,605		
Nonpublic Auxiliary Services		20-XXX-XXX-XXX	654,701
781,020	752,344		
Nonpublic Handicapped Services		20-XXX-XXX-XXX	656,613
676,911	708,651		
Nonpublic Nursing Services		20-XXX-XXX-XXX	193,699
193,699	218,397		
Adult Education		20-XXX-XXX-XXX	
21,908	18,262		
Other Special Projects		20-XXX-XXX-XXX	6,025
40,000	40,000		
Total State Projects			27,163,537
30,004,415	29,818,449		
Federal Projects:			
Title I		20-XXX-XXX-XXX	6,375,402
3,600,230	3,380,729		
Title II		20-XXX-XXX-XXX	32,073
43,667	36,811		
Title III		20-XXX-XXX-XXX	1,228,343
1,013,151	1,159,408		
Title IV		20-XXX-XXX-XXX	14,757
I.D.E.A. Part B (Handicapped)		20-XXX-XXX-XXX	6,084,522
3,808,549	3,953,035		
Adult Basic Education		20-XXX-XXX-XXX	253,689
196,492	184,138		

Other Special Projects		20-XXX-XXX-XXX	1,810,305
948,920	934,025		
Total Federal Projects			15,799,091
9,611,009	9,648,146		
Grant & Entitlements Cont to SBB		20-XXX-XXX-930	4,856,127
4,550,121	5,023,647		
TOTAL GRANTS AND ENTITLEMENTS			47,821,803
44,165,545	44,490,242		
REPAYMENT OF DEBT			
Repayment of Debt - Regular		40-701-510-XXX	804,888
779,871	449,970		
TOTAL REPAYMENT OF DEBT			804,888
779,871	449,970		
Total Expenditures			237,969,227
260,390,664	342,158,736		
DEDUCT EXPENDITURES INCLUDED IN MULTIPLE FUNDS DUE TO TRANSFERS:			
0250XLocal Contribution - Transfer to Special Revenue		11-1XX-100-93X	842,368
789,720	1,513,630		
Capital Reserve - Transfer to Repayment of Debt		12-000-400-933	
Transfer Property Sale Proceeds to Debt Svc Res		11-000-520-934	
TOTAL EXPENDITURES NET OF TRANSFERS			237,126,859
259,600,944	340,645,106		

PASSAIC - PASSAIC CITY

Advertised Recapitulation of Balance

Estimated	Estimated	Audited	Audited
Balance	Balance	Balance	Balance
Budget Category		6/30/2010	6/30/2011
6/30/2012	6/30/2013		

Unrestricted:			
52,410,357	General Operating Budget	11,774,292	11,310,585
	2,201,949		
0	Repayment of Debt	1	1
	0		
Restricted for Specific Purposes:			
General Operating Budget:			
6,414,798	Capital Reserve	2,000,001	6,414,798
	264,798		
0	Adult Education Programs	0	0
	0		
2,000,000	Maintenance Reserve	5,000,000	5,000,000
	2,000,000		
1,491,627	Legal Reserve	1,685,259	3,176,886
	0		
0	Tuition Reserve	0	0
	0		
995,657	Current Expense Emergency Reserve	1,004,343	1,000,000
	995,657		
Repayment of Debt:			
0	Restricted for Repayment of Debt	0	0
	0		

PASSAIC - PASSAIC CITY

Advertised Per Pupil Cost Calculations

2012 - 2013

2011-12	2012-2013	2009-10	2010-11	2011-12
Revised	Proposed	Actual	Actual	Original

		Budget		
Budget	Budget	(1)	(2)	(3)
Per Pupil Cost	Calculations:			
(4)	(5)			
Total Budgetary Comparative Per Pupil Cost		14046	13392	14805
15145	18761			
Total Classroom Instruction		8627	8417	9249
9462	11214			
Classroom-Salaries and Benefits		8204	7991	8683
8882	9224			
Classroom-General Supplies and Textbooks		280	303	360
368	791			
Classroom-Purchased Services and Other		143	124	207
211	1199			
Total Support Services		2860	2485	2784
2848	3358			
Support Services-Salaries and Benefits		2180	1869	2159
2209	2501			
Total Administrative Costs		1203	1115	1261
1290	1312			
Administration-Salaries and Benefits		1071	982	1106
1132	1173			
Legal Costs		0	22	14
11	10			
Total Operations and Maintenance of Plant		1083	1100	1229
1257	2584			
Operations & Maintenance of Plant-Salary & Ben.		501	518	581
594	624			
Board Contribution to Food Services		0	0	0
0	0			
Total Extracurricular Costs		75	76	86
88	92			
Total Equipment Costs		22	11	21
21	41			
Employee Benefits as a % of Salaries		26.4	27.1	30.0
30.0	29.2			

The information presented in columns 1 through 3 as well as the related descriptions of the per pupil cost calculations are contained in the 2012 Taxpayers' Guide to Education Spending (formerly Comparative Spending Guide) and can be found on the Department of Education's Internet address: <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 2011-12 revised appropriations and 2012-13 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 Budgetary comparative per pupil cost, although all components are not shown. 2009-10 actual, 2010-11 actual, 2011-12 original, 2011-12 revised, and 2012-13 amounts include a total of \$ 321, \$363, \$337, \$345, and \$ 362 per pupil, respectively, in federal and state funds in the blended resource school-based budgets.

PASSAIC - PASSAIC CITY

Shared Services -- Description of Shared Services

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Pupil Transportation-Jointure Transportation Routes-Joint transportation with other school districts(Clifton, Paterson)that are coordinated by the Passaic County Educational Services Commision.The jointures allow Passaic to share the costs of tranportation and generate savings to the district. Parental Contracts-The school district has six (6)parental contracts whe re parents are paid to transport their child to a out of district special education school.The payment to parents represents at least a 50% savings over a private company providing transportation. City of Passaic-Recreatio n-The City of Passaic uses the various schools and stadium for recreatio

nal and cultural activities at no cost to the city. Election Services-The City of Passaic uses the district's schools to conduct all elections. There is a nominal payment received from the city for the use of the schools. The Board of Education pays the City of Passaic in accordance with state law, fees and expenses to conduct the Annual School Election. Security-The Board of Education has a Shared Services Agreement with the City of Passaic to provide school resource officers for the school district. Rock Salt-The Board of Education purchases rock salt from the City of Passaic at a savings to the district. Diesel Fuel-The Board of Education purchases diesel fuel from the City of Passaic for its three(3) vehicles that require  diesel fuel at a savings to the district. Loaning of Equipment-The Board of Education has a Shared Services Agreement with the City of Passaic to for each entity to loan equipment in case of need. Community Groups-Use of  School Facilities-The Board of Education permits local non-profit community groups to use our facilities for various local activities. In most cases all rental, custodial overtime and utility fees are waived because the  activity directly affects the school children of Passaic. Sale of Board  Personal Property-The Board of Education from time to time makes available obsolete equipment and furniture to non-public schools and non-profit  agencies in the city. The items are sold at a very low price as the board understands the commitment these groups have to the people of Passaic.  Purchasing-The Board of Education participates in many activities for  cooperative purchasing to save the district money. Among them are the  following: Educational Data Services-Morris County Regional Educational Services Commission-School Supplies-The Passaic Board of Education is a participating member of the cooperative purchasing group administered by Educational Data Services of Saddle Brook and coordinated through the Morris County Regional Educational Services Commission. The district purchases school and office supplies with the purchasing power of over 170 school districts. The district saved over \$540,000 in the 2009-10 school year by participating in this cooperative venture. New Jersey State Contract-

PASSAIC - PASSAIC CITY

22a. Estimated Tax Rate Information

A. Estimated 12-13 School Tax Rate

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WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS

General Fund School Levy	16,818,577 (A)
Estimated Net Taxable Valuation (as of 10/01/2011 )	1,348,200,900 (B)
Estimated 12-13 General Fund School Tax Rate=(A)/(B)X100	1.2475 (C)

WITH REPAYMENT OF DEBT AND ADJUSTMENTS

Total School Levy	17,064,452 (D)
Estimated Net Taxable Valuation (as of 10/01/2011 )	1,348,200,900 (E)
Estimated 12-13 Total School Tax Rate=(D)/(E)X100	1.2657 (F)

B. Estimated 12-13 Equalized School Tax Rate

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WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS

General Fund School Levy	16,818,577 (G)
Estimated Equalized Valuation (as of 10/01/2011 )	3,287,130,560 (H)
Estimated 12-13 Equalized General Fund School Tax Rate=(G)/(H)X100	0.5116 (I)

WITH REPAYMENT OF DEBT AND ADJUSTMENTS

Total School Levy	17,064,452 (J)
Estimated Equalized Valuation (as of 10/01/2011 )	3,287,130,560 (K)
Estimated 12-13 Equalized Total School Tax Rate=(J)/(K)X100	0.5191 (L)

PASSAIC - PASSAIC CITY

17. Salaries and Benefits of Certain District Employees

Name	Dr. Robert Holster
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Job Title	Superintendent
Base Annual Salary	177,500
FTE	1.0
Shared with Another District?	N
Member of Collective Bargaining ?	N
Contract Terms:	
Beginning Date of Contract	07/01/2010
Ending Date of Contract	06/30/2013
Annual Work Days	233
Annual Vacation Days	22
Annual Sick Days	10
Annual Personal Days	5
Annual Consulting Days	0
Other Non-working days	0
Description-Other Non-working Days	
Benefits:	
Allowances	10,957
Bonuses	26,095
Stipends	0
District Contributions above Teacher amount for:	
Health Insurance	0
Dental Insurance	98
Life Insurance	0
Other Insurances	100
Retirement Plans	0
Post-Employment Benefits	30,000
Description of:	
Buyback of Sick Days	
Buyback of Vac. Days	
Buyback of Personal Days	
Other Post-Emp. Benefits	Buy back sick days not to exceed 30000
Other Post-Emp. Benefits	
Other Post-Emp. Benefits	
In-Kind and Other Remuneration	0

Description of:

Annual Buyback of Sick Days	Maximum of 15 days
Annual Buyback of Vac. Days	
Annual Buyback of Personal Days	
All Other In-Kind/Remuneration	

Additional Comments

PASSAIC - PASSAIC CITY

17. Salaries and Benefits of Certain District Employees

Name	Dr. Lawrence Everett
Job Title	Assistant Superintendent

Base Annual Salary	200,480
FTE	1.0
Shared with Another District?	N
Member of Collective Bargaining ?	N

Contract Terms:

Beginning Date of Contract	07/01/2011
Ending Date of Contract	06/30/2012
Annual Work Days	233
Annual Vacation Days	22
Annual Sick Days	10
Annual Personal Days	5
Annual Consulting Days	0
Other Non-working days	0
Description-Other Non-working Days	

Benefits:

Allowances	5,329
Bonuses	0

Stipends	0
District Contributions above Teacher amount for:	
Health Insurance	0
Dental Insurance	98
Life Insurance	0
Other Insurances	100
Retirement Plans	15,000

Post-Employment Benefits	0
Description of:	
Buyback of Sick Days	
Buyback of Vac. Days	
Buyback of Personal Days	
Other Post-Emp. Benefits	
Other Post-Emp. Benefits	
Other Post-Emp. Benefits	

In-Kind and Other Remuneration	0
Description of:	
Annual Buyback of Sick Days	
Annual Buyback of Vac. Days	
Annual Buyback of Personal Days	
All Other In-Kind/Remuneration	

Additional Comments

PASSAIC - PASSAIC CITY

17. Salaries and Benefits of Certain District Employees

Name	Mr. James Shoop
Job Title	Business Administrator Interim

Base Annual Salary	193,188
FTE	1.0
Shared with Another District?	N
Member of Collective Bargaining ?	N
Contract Terms:	
Beginning Date of Contract	09/01/2011
Ending Date of Contract	08/31/2012
Annual Work Days	233
Annual Vacation Days	22
Annual Sick Days	10
Annual Personal Days	5
Annual Consulting Days	0
Other Non-working days	0
Description-Other Non-working Days	
Benefits:	
Allowances	1,800
Bonuses	0
Stipends	12,000
District Contributions above Teacher amount for:	
Health Insurance	0
Dental Insurance	98
Life Insurance	0
Other Insurances	100
Retirement Plans	0
Post-Employment Benefits	0
Description of:	
Buyback of Sick Days	
Buyback of Vac. Days	
Buyback of Personal Days	
Other Post-Emp. Benefits	
Other Post-Emp. Benefits	
Other Post-Emp. Benefits	
In-Kind and Other Remuneration	0
Description of:	
Annual Buyback of Sick Days	

Annual Buyback of Vac. Days  
 Annual Buyback of Personal Days  
 All Other In-Kind/Remuneration

Additional Comments

Advertised Blended Resource SBB Statement

PASSAIC CITY

2011-12	Budget Category 2012-13	Account	2010-11
Resources:			
01500 General Fund Contribution		15-5200	92,765,370
103,537,411	114,017,933		
01505 Adjustment for Prior Year Encumbrances			0
0	0		
01510 Restricted State Entitlements		15-32XX	0
0	0		
01520 Restricted Federal Entitlements		15-44XX	4,856,127
4,550,121	5,023,647		
01530 Total SBB Resources			97,621,497
108,087,532	119,041,580		
Appropriations:			
Instruction		15-XXX-100-XXX	67,279,544
73,548,589	80,659,566		

Support Services		15-XXX-2XX-XXX	30,274,228
34,339,396	38,044,014		
Equipment		15-XXX-XXX-73X	67,725
199,547	338,000		
Total SBB Appropriations			97,621,497
108,087,532	119,041,580		