

03/17/2008

PASSAIC - PATERSON CITY

Advertised Enrollments

ENROLLMENT CATEGORY	October 15, 2006 Actual	October 15, 2007 Actual	October 15, 2008 Estimated
Pupils on Roll Regular Full-Time	21364	21106	21156
Pupils on Roll Reg Accr. Adult High Sch	90	1035	1035
Pupils on Roll - Special Full-Time	3685	3447	3447
Private School Placements	145	252	277
Pupils Sent to Contracted Preschool Prog	3367	3476	3400
Pupils Sent to Other Districts-Reg Prog	16	10	17
Pupils Sent to Other Dists-Spec Ed Prog	182	179	192
Pupils Received	1	3	6
Pupils in State Facilities	156	139	139

PASSAIC - PATERSON CITY

Advertised Revenues

Budget Category	Account	2006-07 Actual	2007-08 Revised	2008-09 Anticipated
OPERATING BUDGET				
Budgeted Fund Balance - Operating Budget	10-303		15,514,827	18,428,798
Revenues from Local Sources:				
Local Tax Levy	10-1210	36,016,971	36,016,971	37,457,650
Tuition	10-1300	2,400	25,578	33,533
Unrestricted Miscellaneous Revenues	10-1XXX	4,589,844	3,987,099	3,025,000
SUBTOTAL		40,609,215	40,029,648	40,516,183
Revenues from State Sources:				
Core Curriculum Standards Aid	10-3111	155,240,299	155,240,299	
Supplemental Core Curriculum Standards Aid	10-3112	16,980,835	16,980,835	
Education Opportunity Aid	10-3117	153,262,836	153,262,836	
Discretionary Education Opportunity Aid	10-3118		11,025,479	
Transportation Aid	10-3120	5,339,317	5,339,317	
Special Education Aid	10-3130	18,027,166	18,027,166	
Bilingual Education	10-3140	4,004,664	4,004,664	
Extraordinary Aid	10-3131	982,706		1,328,889
Consolidated Aid	10-3195	3,014,228	3,014,228	
Other State Aids	10-3XXX	234,017	982,706	1,155,060
Categorical Special Education Aid	10-3132			13,122,932
Equalization Aid	10-3176			317,511,140
Categorical Security Aid	10-3177			9,616,794
Adjustment Aid	10-3178			45,969,202
Categorical Transportation Aid	10-3121			2,886,325
SUBTOTAL		357,086,068	367,877,530	391,590,342
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	701,391	1,009,984	1,070,000
SUBTOTAL		701,391	1,009,984	1,070,000
Adjustment for Prior Year Encumbrances			2,032,773	
Actual Revenues (Over)/Under Expenditures		-1,405,133		
TOTAL OPERATING BUDGET		396,991,541	426,464,762	451,605,323
GRANTS AND ENTITLEMENTS				
Revenues from Local Sources				
	20-1XXX	116,800		
Revenues from State Sources:				
Early Childhood Program Aid - Pr Year Carryover	20-3211		900,000	1,500,000
Early Childhood Program Aid	20-3211	43,192,987	21,130,663	
Demonstrably Effective Program Aid	20-3212	11,625,329	11,646,627	
Preschool Education Aid	20-3218			45,994,485
Preschool Expansion Aid	20-3215		26,913,130	
Other Restricted Entitlements	20-32XX	3,106,953	2,971,009	2,892,122
TOTAL REVENUES FROM STATE SOURCES		57,925,269	63,561,429	50,386,607
Revenues from Federal Sources:				
Title I	20-4411-4416	15,369,593	13,339,598	13,339,598
I.D.E.A. Part B (Handicapped)	20-4420-4429	7,070,642	6,367,065	6,609,815
Vocational Education	20-4430	164,594	215,098	215,098
Adult Basic Education	20-4440	590,312	579,300	597,800
Private Industry Council (JTPA)	20-4700		194,946	214,459
Other	20-4XXX	5,594,990	4,303,515	5,512,002
TOTAL REVENUES FROM FEDERAL SOURCES		28,790,131	24,999,522	26,488,772
Transfers from Operating Budget-PreK/K	20-5200		3,245,638	3,944,501

TOTAL GRANTS AND ENTITLEMENTS		86,832,200	91,806,589	80,819,880
REPAYMENT OF DEBT				
Budgeted Fund Balance	40-303			140,956
Revenues from Local Sources:				
Local Tax Levy	40-1210	371,965	374,285	326,508
TOTAL REVENUES FROM LOCAL SOURCES		371,965	374,285	326,508
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	960,779	962,850	839,939
TOTAL LOCAL REPAYMENT OF DEBT		1,332,744	1,337,135	1,307,403
Actual Revenues (Over)/Under Expenditures		1,516		
TOTAL REPAYMENT OF DEBT		1,334,260	1,337,135	1,307,403
TOTAL REVENUES/SOURCES		485,158,001	519,608,486	533,732,606
DEDUCT REVENUES INCLUDED IN MULTIPLE FUNDS DUE TO TRANSFERS:				
Transfers from Operating Budget-PreK/K	20-5200		3,245,638	3,944,501
TOTAL REVENUES/SOURCES NET OF TRANSFERS		485,158,001	516,362,848	529,788,105

PASSAIC - PATERSON CITY

Advertised Appropriations

Budget Category	Account	2006-07 Expenditures	2007-08 Rev. Approp.	2008-09 Appropriations
GENERAL CURRENT EXPENSE				
Instruction:				
Regular Programs	11-1XX-100-XXX	24,515,278	25,298,741	15,569,473
Special Education	11-2XX-100-XXX	3,201,400	2,917,251	750,225
Bilingual Education	11-240-100-XXX	650,280	56,986	84,518
Vocational Programs - Local	11-3XX-100-XXX	7,576		
School-Spon. Co/Extra-Curr. Activities	11-401-100-XXX	53,500	16,210	400
School Sponsored Athletics	11-402-100-XXX		53,500	53,500
Community Services Programs/Operations	11-800-330-XXX	617,378	914,519	550,879
Support Services:				
Tuition	11-000-100-XXX	44,255,097	42,437,955	46,820,444
Attendance and Social Work Services	11-000-211-XXX	434,286	440,149	536,998
Health Services	11-000-213-XXX	1,465,250	1,718,113	1,349,546
Students - Related & Extraordinary	11-000-216,217	5,813,737	7,685,414	8,150,094
Guidance	11-000-218-XXX	2,778,887	2,812,465	2,040,752
Child Study Teams	11-000-219-XXX	6,942,953	11,260,476	12,338,187
Improvement of Instructional Services	11-000-221-XXX	7,991,933	8,388,629	8,487,310
Educational Media Services - School Library	11-000-222-XXX	1,215,117	1,428,594	1,434,690
Instructional Staff Training Services	11-000-223-XXX	1,338,960	893,582	711,777
General Administration	11-000-230-XXX	5,330,957	5,670,057	5,284,606
School Administration	11-000-240-XXX	2,193,271	1,646,694	606,450
Central Svcs & Admin Info Technology	11-000-25X-XXX	7,494,510	8,926,241	8,733,766
Operation and Maintenance of Plant Services	11-000-26X-XXX	38,167,796	40,598,200	41,206,209
Student Transportation Services	11-000-270-XXX	14,397,613	16,958,651	17,501,069
Other Support Services	11-000-290-XXX	143,534		
Personal Services - Employee Benefits	11-XXX-XXX-2XX	27,225,437	24,789,133	24,263,138
Food Services	11-000-310-XXX		4,359,268	747,455
Total Support Services Expenditures		167,189,338	180,013,621	180,212,491
TOTAL GENERAL CURRENT EXPENSE		196,234,750	209,270,828	197,221,486
CAPITAL EXPENDITURES				
Equipment	12-XXX-XXX-73X	160,669	1,164,110	1,282,699
Facilities Acquisition and Construction Services	12-000-4XX-XXX	1,327,011	1,094,407	625,000
TOTAL CAPITAL EXPENDITURES		1,487,680	2,258,517	1,907,699
SPECIAL SCHOOLS				
Summer School:				
Instruction	13-422-100-XXX	742,780	769,851	665,283
Support Services	13-422-200-XXX	8,560	151,488	24,227
Total Summer School		751,340	921,339	689,510
Accredited Evening/Adult High School/Post-Graduate:				
Instruction	13-601-100-XXX	201,757	193,103	148,464
Support Services	13-601-200-XXX	180,065	49,525	9,310
Total Accredited Evening/Adult HS/Post-Grad.		381,822	242,628	157,774
Adult Education - Local:				
Instruction	13-602-100-XXX	510,657	988,837	828,896
Support Services	13-602-200-XXX	115,208	212,547	339,354
Total Adult Education - Local		625,865	1,201,384	1,168,250
Vocational Evening - Local:				
Instruction	13-629-100-XXX	39,310		
Support Services	13-629-200-XXX		41,374	49,247
Total Vocational Evening - Local		39,310	41,374	49,247
Evening School for the Foreign Born - Local:				
Instruction	13-631-100-XXX	5,849	8,607	7,752
Support Services	13-631-200-XXX	456		
Total Evening School for Foreign-Born - Local		6,305	8,607	7,752
TOTAL SPECIAL SCHOOLS		1,804,642	2,415,332	2,072,533
Transfer of Funds to Charter Schools	10-000-100-56X	2,968,495	4,461,155	10,264,012
General Fund Contribution to SBB	10-000-520-930	194,495,974	208,058,930	240,139,593
OPERATING BUDGET GRAND TOTAL		396,991,541	426,464,762	451,605,323

SPECIAL GRANTS AND ENTITLEMENTS				
Local Projects	20-XXX-XXX-XXX	116,800		
Early Childhood Program Aid:				
Instruction	20-211-100-XXX	1,515,184	2,780,635	2,332,708
Support Services	20-211-200-XXX	39,106,821	45,258,158	47,596,278
Facilities Acquisition and Construction Services	20-211-400-XXX	98,048	5,000	10,000
Contribution to Charter Schools	20-211-100-56X		1,634	
TOTAL EARLY CHILDHOOD PROGRAM AID		40,720,053	48,045,427	49,938,986
Demonstrably Effective Program Aid:				
Contribution to Charter Schools	20-212-100-56X	157,420	178,718	
TOTAL DEMONSTRABLY EFFECTIVE PROGRAM AID		157,420	178,718	
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	96,099	103,916	99,764
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	1,596,088	2,147,545	2,231,763
Nonpublic Handicapped Services	20-XXX-XXX-XXX	287,969	506,814	351,392
Nonpublic Nursing Services	20-XXX-XXX-XXX	136,472	138,254	137,803
Nonpublic Technology Initiative	20-XXX-XXX-XXX	73,520	74,480	71,400
Other Special Projects	20-XXX-XXX-XXX	916,805		
Total State Projects		43,984,426	51,195,154	52,831,108
Federal Projects:				
Title I	20-XXX-XXX-XXX	10,894,578	6,789,573	6,989,954
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	7,070,642	6,367,065	6,609,815
Vocational Education	20-XXX-XXX-XXX	164,594	215,098	215,098
Adult Basic Education	20-XXX-XXX-XXX	590,312	579,300	597,800
Private Industry Council (JTPA)	20-XXX-XXX-XXX		194,946	214,459
Other Special Projects	20-XXX-XXX-XXX	3,614,263	4,303,515	5,512,002
Total Federal Projects		22,334,389	18,449,497	20,139,128
Grant & Entitlements Cont to SBB	20-XXX-XXX-930	20,396,585	22,161,938	7,849,644
TOTAL GRANTS AND ENTITLEMENTS		86,832,200	91,806,589	80,819,880
REPAYMENT OF DEBT				
Repayment of Debt - Regular	40-701-510-XXX	1,334,260	1,337,135	1,307,403
TOTAL REPAYMENT OF DEBT		1,334,260	1,337,135	1,307,403
Total Expenditures		485,158,001	519,608,486	533,732,606
DEDUCT EXPENDITURES INCLUDED IN MULTIPLE FUNDS DUE TO TRANSFERS:				
Local Contrib-Transfer to Grants & Entitlements	11-1XX-100-930		3,245,638	3,944,501
Capital Reserve - Transfer to Repayment of Debt	12-000-400-933			
TOTAL EXPENDITURES NET OF TRANSFERS		485,158,001	516,362,848	529,788,105

PASSAIC - PATERSON CITY

Advertised Recapitulation of Balance

Budget Category	Audited Balance 6/30/2006	Audited Balance 6/30/2007	Estimated Balance 6/30/2008	Estimated Balance 6/30/2009
Unreserved:				
General Operating Budget	25,315,763	24,143,877	22,270,006	4,690,856
Repayment of Debt	67	-1,449	140,956	0
Reserved for Specific Purposes:				
General Operating Budget:				
Capital Reserve	1,000	1,000	1,000	1,000
Adult Education Programs	0	0	0	0
Maintenance Reserve	0	0	0	0
Legal Reserve	0	849,648	849,648	0
Tuition Reserve	0	0	0	0
Current Expense Emergency Reserve	0	0	0	0
Reserved for Repayment of Debt	0	0	0	0

PASSAIC - PATERSON CITY

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations:	2008 - 2009				
	2005-06 Actual (1)	2006-07 Actual (2)	2007-08 Original Budget (3)	2007-08 Revised Budget (4)	2008-2009 Proposed Budget (5)
Total Comparative Per Pupil Cost	14107	14587	15491	16034	15973
Total Classroom Instruction	8464	8808	8818	8990	8940
Classroom-Salaries and Benefits	7988	8498	8304	8429	8377
Classroom-General Supplies and Textbooks	437	268	398	423	474
Classroom-Purchased Services and Other	39	42	116	138	90
Total Support Services	2506	2594	3075	3351	3496
Support Services-Salaries and Benefits	2230	2463	2880	3131	3281
Total Administrative Costs	1308	1360	1422	1457	1453

Administration-Salaries and Benefits	1002	1123	1124	1149	1177
Total Operations and Maintenance of Plant	1731	1705	1852	1906	1920
Operations & Maintenance of Plant-Salary & Ben.	470	517	581	592	522
Total Food Services Costs	0	0	177	181	31
Total Extracurricular Costs	66	72	86	89	89
Total Equipment Costs	90	11	33	51	56
Employee Benefits as a % of Salaries	22.5	26.1	25.5	25.3	25.7

The information presented in columns 1 through 3 as well as the related descriptions of the per pupil cost calculations are contained in the 2008 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 2007-08 revised appropriations and 2008-09 budgeted appropriations presented in this advertised budget. Total 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. 2005-06 actual, 2006-07 actual, 2007-08 original, 2007-08 revised, and 2008-09 amounts include a total of \$ 80, \$262, \$266, \$272, and \$ 263 per pupil, respectively, in federal and state funds in the blended resource school-based budgets.

PASSAIC - PATERSON CITY

Unusual Revenues and Appropriations

Line Number	Revenue Source or Approp. Due to	08-09 Amount	Description of circumstances
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Total Unusual Revenues: 0 Total Unusual Appropriations: 0

PASSAIC - PATERSON CITY

22a. Estimated Tax Rate Information

A. Estimated 08-09 School Tax Rate

WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
General Fund School Levy	37,457,650 (A)
Estimated Net Taxable Valuation (as of 10/01/2007)	9,388,617,332 (B)
Estimated 08-09 General Fund School Tax Rate=(A)/(B)X100	0.3990 (C)

WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
Total School Levy	37,784,158 (D)
Estimated Net Taxable Valuation (as of 10/01/2007)	9,388,617,332 (E)
Estimated 08-09 Total School Tax Rate=(D)/(E)X100	0.4024 (F)

B. Estimated 08-09 Equalized School Tax Rate

WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
General Fund School Levy	37,457,650 (G)
Estimated Equalized Valuation (as of 10/01/2007)	8,449,017,781 (H)
Estimated 08-09 Equalized General Fund School Tax Rate=(G)/(H)X100	0.4433 (I)

WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
Total School Levy	37,784,158 (J)
Estimated Equalized Valuation (as of 10/01/2007)	8,449,017,781 (K)
Estimated 08-09 Equalized Total School Tax Rate=(J)/(K)X100	0.4472 (L)