

ESSEX - EAST ORANGE

NOTICE IS HEREBY GIVEN to the legal voters of the EAST ORANGE SCHOOL DISTRICT, in the County of ESSEX, of the State of New Jersey, that a Public Hearing will be held in Conference Room A of the East Orange Board of Education, 199 Fourth Avenue, East Orange, NJ, on MONDAY, MARCH 30, 2015 AT 6:00 PM, 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	8,874	9,054	9,273
Pupils On Roll - Special Full-Time	1,365	1,343	0
Pupils On Roll - Special Shared-Time	10	9	0
Subtotal - Pupils On Roll	10,249	10,406	9,273
Private School Placements	146	138	0
Pupils Sent to Contracted Preschool Prog	805	866	0
Pupils Sent to Other Districts-Reg Prog	27	21	882
Pupils Sent to Other Dists-Spec Ed Prog	60	54	0
Pupils Received	1	2	1
Pupils in State Facilities	31	20	0

ESSEX - EAST ORANGE
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	18,950,050	18,950,050	18,950,050
Unrestricted Miscellaneous Revenues	10-1XXX	2,395,262	725,000	775,000
Subtotal - Revenues From Local Sources		21,345,312	19,675,050	19,725,050
Revenues from Intermediate Sources:				
Unrestricted Revenues From Intermediate Sources	10-2000	698,262	0	0
Total Revenues From Intermediate Sources		698,262	0	0
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	1,183,036	1,183,036	1,183,036
Extraordinary Aid	10-3131	762,097	625,000	685,000
Categorical Special Education Aid	10-3132	6,372,145	6,372,145	6,372,145
Equalization Aid	10-3176	134,123,318	134,123,318	134,123,318
Categorical Security Aid	10-3177	3,859,812	3,859,812	3,859,812
Adjustment Aid	10-3178	32,420,739	32,420,739	32,420,739
Other State Aids	10-3XXX	0	197,360	197,360
Subtotal - Revenues From State Sources		178,721,147	178,781,410	178,841,410
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	413,473	294,488	357,925
Subtotal - Revenues From Federal Sources		413,473	294,488	357,925
Budgeted Fund Balance - Operating Budget	10-303	0	9,198,904	8,708,691
Withdrawal From Cap Res-For Local Share	10-307	0	1,000,000	0
Withdrawal From Maint. Reserve	10-310	0	2,000,000	0
Actual Revenues (Over)/Under Expenditures		6,168,446	0	0
Total Operating Budget		207,346,640	210,949,852	207,633,076
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	64,528	0	0
Total Revenues From Local Sources	20-1XXX	64,528	0	0
Revenues from State Sources:				
Preschool Education Aid - Pr Yr Carryover	20-3218	965,582	330,000	1,754,604
Preschool Education Aid	20-3218	18,830,568	19,578,312	19,183,823

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Other Restricted Entitlements	20-32XX	484,045	767,392	767,392
Total Revenues From State Sources		20,280,195	20,675,704	21,705,819
Revenues from Federal Sources:				
Title I	20-4411-4416	4,272,445	3,598,022	3,393,492
Title II	20-4451-4455	721,189	665,039	670,341
Title III	20-4491-4494	100,082	73,110	34,709
I.D.E.A. Part B (Handicapped)	20-4420-4429	3,031,467	1,989,683	1,989,683
Vocational Education	20-4430	94,034	0	0
Adult Basic Education	20-4440	109,000	0	0
Other	20-4XXX	1,731,819	0	0
Total Revenues From Federal Sources		10,060,036	6,325,854	6,088,225
Transfers From Operating Budget-Prek	20-5200	454,930	312,000	0
Transfers From Operating Budget-Prek (Special Education)	20-5200	0	693,823	615,277
Total Grants And Entitlements		30,859,689	28,007,381	28,409,321
Repayment of Debt:				
Transfers From Other Funds	40-5200	310,517	0	0
Revenues from Local Sources:				
Local Tax Levy	40-1210	1,697,320	1,697,320	1,697,320
Other Miscellaneous	40-1xxx	0	127,801	496,843
Miscellaneous	40-1XXX	0	127,801	496,843
Total Revenues From Local Sources		1,697,320	1,825,121	2,194,163
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	3,499,952	3,495,837	3,495,837
Budgeted Fund Balance	40-303	0	369,042	0
Total Local Repayment Of Debt		5,507,789	5,690,000	5,690,000
Actual Revenues (Over)/Under Expenditures		97,682	0	0
Total Repayment Of Debt		5,605,471	5,690,000	5,690,000
Total Revenues/Sources		243,811,800	244,647,233	241,732,397
Deduct Transfer-Transfers From Operating Budget-Prek	20-5200	454,930	312,000	0
Deduct Transfer-Transfers From Operating Budget-Prek (Special Education)	20-5200	0	693,823	615,277
Total Revenues/Sources Net of Transfers		243,356,870	243,641,410	241,117,120

ESSEX - EAST ORANGE Advertised Appropriations
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Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	7,648,322	6,786,741	5,798,249
Special Education - Instruction	11-2XX-100-XXX	815,547	737,681	779,553
Bilingual Education - Instruction	11-240-100-XXX	27,569	64,071	65,352
Instructional Alternative Ed Program	11-423-XXX-XXX	2,551,242	2,788,505	3,460,194
Community Services Programs/Operations	11-800-330-XXX	11,982	57,000	49,000
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	13,986,639	13,593,479	11,875,563
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	610,305	468,189	477,413
Undist. Expenditures - Health Services	11-000-213-XXX	526,640	824,806	487,342
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	788,740	925,898	766,742
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	1,112,055	771,434	763,800
Undist. Expenditures - Guidance	11-000-218-XXX	798,239	873,748	801,512
Undist. Expenditures - Child Study Teams	11-000-219-XXX	5,601,694	5,698,512	5,108,459
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	3,235,682	3,254,126	1,284,374
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	184,420	94,000	94,000
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	170,619	122,087	123,475
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	3,000,490	2,415,536	1,746,000
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	243,753	315,447	321,758
Undist. Expend. - Central Services	11-000-251-XXX	3,367,713	3,179,395	2,566,688
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	824,919	864,840	847,000
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	23,140,085	22,357,780	20,000,846
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	5,230,406	7,048,984	6,248,984
Personal Services - Employee Benefits	11-XXX-XXX-2XX	7,131,126	11,775,013	10,161,347
Undistributed Expenditures-Food Services	11-000-310-930	300,000	0	0
Total Undistributed Expenditures		70,253,525	74,583,274	63,675,303
Total General Current Expense		81,308,187	85,017,272	73,827,651
Capital Expenditures:				
Equipment	12-XXX-XXX-730	725,892	620,270	441,732
Facilities Acquisition And Const. Serv.	12-000-400-XXX	0	669,479	100,000
Total Capital Outlay		725,892	1,289,749	541,732
Special Schools:				
Summer School:				

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Summer School - Instruction	13-422-100-XXX	123,059	783,854	699,361
Summer School - Support Services	13-422-200-XXX	192,713	165,892	169,210
Total Summer School	13-422-X00-XXX	315,772	949,746	868,571
Other Special Schools:				
Other Special Schools - Support Services	13-4XX-200-XXX	0	165,892	169,210
Total Other Special Schools	13-4XX-X00-XXX	0	165,892	169,210
Adult Education:				
Adult Education-Local-Instruction	13-602-100-XXX	24,926	0	0
Adult Education-Local-Support Serv.	13-602-200-XXX	11,960	0	0
Total Adult Education-Local	13-602-X00-XXX	36,886	0	0
Total Special Schools	13-XXX-XXX-XXX	352,658	1,115,638	1,037,781
Transfer Of Funds To Charter Schools	10-000-100-56X	10,810,362	11,587,542	12,461,704
General Fund Contribution To SBB	10-000-520-930	114,149,541	111,939,651	119,764,208
General Fund Grand Total		207,346,640	210,949,852	207,633,076
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	64,528	0	0
Preschool Education Aid:				
PEA Instruction	20-218-100-XXX	4,503,142	5,035,301	5,124,895
Support Services	20-218-200-XXX	15,747,938	15,838,834	16,388,809
Fac Acquisition And Constr. Services	20-218-400-XXX	0	40,000	40,000
Total Preschool Education Aid	20-218-XXX-XXX	20,251,080	20,914,135	21,553,704
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	36,838	62,623	62,623
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	281,032	455,143	455,143
Nonpublic Handicapped Services	20-XXX-XXX-XXX	98,732	121,293	121,293
Nonpublic Nursing Services	20-XXX-XXX-XXX	53,578	84,533	84,533
Nonpublic Technology Initiative	20-XXX-XXX-XXX	13,865	43,800	43,800
Total Other State Projects		484,045	767,392	767,392
Total State Projects	20-XXX-XXX-XXX	20,735,125	21,681,527	22,321,096
Federal Projects:				
Title I	20-XXX-XXX-XXX	1,489,499	774,634	435,449
Title II	20-XXX-XXX-XXX	721,189	586,799	670,341
Title III	20-XXX-XXX-XXX	100,082	64,509	34,709
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	3,031,467	1,755,603	1,655,859
Vocational Education	20-XXX-XXX-XXX	94,034	0	0
Adult Education	20-XXX-XXX-XXX	109,000	0	0
Other	20-XXX-XXX-XXX	1,731,819	0	0
Contribution To SBB - Other Federal Projects	20-XXX-520-930	2,782,946	3,144,309	3,291,867
Total Federal Projects	20-XXX-XXX-XXX	10,060,036	6,325,854	6,088,225

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Total Special Revenue Funds		30,859,689	28,007,381	28,409,321
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	5,605,471	5,690,000	5,690,000
Total Debt Service Funds		5,605,471	5,690,000	5,690,000
Total Expenditures/Appropriations		243,811,800	244,647,233	241,732,397
Deduct Transfer-Local Contrib. - Trans To Special Rev- Regular	11-105-100-935	454,930	312,000	0
Deduct Transfer-Local Contrib. - Trans To Special Rev- Inclusion	11-105-100-936	0	693,823	615,277
Total Expenditures Net of Transfers		243,356,870	243,641,410	241,117,120

ESSEX - EAST ORANGE 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	7,457,136	5,928,099	4,349,065	526,919
--Repayment of Debt	0	369,042	0	0
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	2,000,001	3,000,001	2,000,001	2,000,001
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	2,195,654	4,195,654	2,195,654	2,195,654
--Legal Reserve	20,545,791	16,198,493	8,578,623	3,692,078
--Tuition Reserve	500,000	0	0	0
--Current Expense Emergency Reserve	1,000,000	1,000,000	1,000,000	1,000,000
Repayment of Debt:				
--Restricted for Repayment of Debt	466,724	0	0	0

ESSEX - EAST ORANGE
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	\$19,129	\$19,814	\$17,922	\$19,691	\$20,291
Total Classroom Instruction	\$10,517	\$10,906	\$9,824	\$10,793	\$11,720
Classroom-Salaries and Benefits	\$9,839	\$10,032	\$9,084	\$9,981	\$11,021
Classroom-General Supplies and Textbooks	\$528	\$731	\$486	\$534	\$420
Classroom-Purchased Services	\$150	\$143	\$253	\$278	\$279
Total Support Services	\$3,789	\$3,891	\$3,588	\$3,942	\$3,872
Support Services-Salaries and Benefits	\$3,524	\$3,543	\$3,221	\$3,539	\$3,538
Total Administrative Costs	\$1,783	\$1,855	\$1,670	\$1,835	\$1,724
Administration Salaries and Benefits	\$1,355	\$1,460	\$1,323	\$1,454	\$1,375
Total Operations and Maintenance of Plant	\$2,848	\$2,982	\$2,600	\$2,856	\$2,675
Operations and Maintenance-Salaries and Benefits	\$1,677	\$1,639	\$1,456	\$1,600	\$1,488
Board Contribution to Food Services	\$31	\$32	\$0	\$0	\$0
Total Extracurricular Costs	\$120	\$139	\$110	\$121	\$131
Total Equipment Costs	\$91	\$94	\$77	\$85	\$60
Legal Costs	\$87	\$91	\$62	\$68	\$59
Restricted Federal and State Revenue other than Preschool Education Aid Included Above**	\$303	\$295	\$300	\$330	\$355
Employee Benefits as a percentage of salaries*	24.26%	25.09%	25.81%	25.81%	27.71%

*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.

Capital Projects

Description/Activity	Project Number	Dollar Amount	Eligible for Grant	Request to Exceed Referendum	Funding Source for Request to Exceed Referendum
Balance to pay off interest to bond holders XX		100,000	N	N	

ESSEX - EAST ORANGE Advertised Blended Resource SBB Statement
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BUDGET CATEGORY	----- 2013-14 -----	----- 2014-15 -----	----- 2015-16 -----
Resources:			
Adjustment for Prior Year Encumbrances	0	0	0
General Fund Contribution (15-5200)	114,149,541	111,939,651	119,764,208
Restricted State Entitlements (15-3200)	0	0	0
Restricted Federal Entitlements (15-44XX)	2,782,946	3,144,309	3,291,867
Total SBB Resources	116,932,487	115,083,960	123,056,075
Appropriations:			
Instruction (15-XXX-100-XXX)	70,419,378	70,603,645	73,669,896
Support Services (15-XXX-2XX-XXX)	46,350,654	44,333,948	49,310,779
Equipment (15-XXX-XXX-73X)	162,455	146,367	75,400
Total SBB Appropriations	116,932,487	115,083,960	123,056,075

<p>The complete budget will be on file and open to examination at the East Orange Board of Education, Division of Business Services, 199 Fourth Avenue, East Orange, NJ, Essex County New Jersey between the hours of 8:30 a.m. and 4:30 p.m. Monday through Friday, excluding holidays.</p>
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