

UNION - ELIZABETH CITY

NOTICE IS HEREBY GIVEN to the legal voters of the Elizabeth City school district, in the County of Union, of the State of New Jersey, that a Public Hearing will be held by the Elizabeth Board of Education at the Donald Stewart Early Childhood Center, 544 Pennsylvania Avenue, Elizabeth New Jersey on Thursday May 7, 2015 at 7:00 p.m. for the purpose of conducting a public hearing on the following budget for the school year beginning July 1, 2015 to June 30th, 2016. The proposed budget will be on file and open to the examination of the public in the Office of the Board Secretary-School Business Administrator, 500 North Broad Street, Elizabeth, New Jersey on weekdays prior to the date of hearing between the hours of 8:30 a.m. and 4:00 p.m.

Advertised Enrollments

| ENROLLMENT CATEGORIES | October 15, 2013 | October 15, 2014 | October 15, 2015 |
|--|------------------|------------------|------------------|
| | Actual | Actual | Estimated |
| Pupils On Roll Regular Full-Time | 22,768 | 23,445 | 24,241 |
| Pupils On Roll - Special Full-Time | 2,108 | 2,302 | 2,361 |
| Subtotal - Pupils On Roll | 24,876 | 25,747 | 26,602 |
| Private School Placements | 176 | 182 | 183 |
| Pupils Sent to Contracted Preschool Prog | 825 | 825 | 825 |
| Pupils Sent to Other Districts-Reg Prog | 159 | 200 | 200 |
| Pupils Sent to Other Dists-Spec Ed Prog | 194 | 197 | 244 |
| Pupils in State Facilities | 60 | 45 | 45 |

UNION - ELIZABETH CITY

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 | 52,313,124 | 52,313,124 | 59,813,124 |
| Total Tuition | 10-1300 | 141,288 | 90,000 | 90,000 |
| Unrestricted Miscellaneous Revenues | 10-1XXX | 0 | 498,884 | 784,179 |
| Other Restricted Miscellaneous Revenues | 10-1XXX | 696,338 | 0 | 0 |
| Subtotal - Revenues From Local Sources | | 53,150,750 | 52,902,008 | 60,687,303 |
| Revenues from State Sources: | | | | |
| Categorical Transportation Aid | 10-3121 | 2,976,954 | 2,976,954 | 2,976,954 |
| Extraordinary Aid | 10-3131 | 2,255,244 | 2,920,297 | 2,920,297 |
| Categorical Special Education Aid | 10-3132 | 13,260,027 | 13,260,027 | 13,260,027 |
| Educational Adequacy Aid | 10-3175 | 28,521,068 | 28,521,068 | 28,521,068 |
| Equalization Aid | 10-3176 | 308,295,204 | 308,295,204 | 308,295,204 |
| Categorical Security Aid | 10-3177 | 9,919,445 | 9,919,445 | 9,919,445 |
| Other State Aids | 10-3XXX | 550,864 | 973,260 | 973,260 |
| Subtotal - Revenues From State Sources | | 365,778,806 | 366,866,255 | 366,866,255 |
| Revenues from Federal Sources: | | | | |
| Medicaid Reimbursement | 10-4200 | 1,310,237 | 423,087 | 555,552 |
| Subtotal - Revenues From Federal Sources | | 1,310,237 | 423,087 | 555,552 |

| Budget Category | Account | 2013-14 Actual | 2014-15 Revised | 2015-16 Anticipated |
|--|----------------|---------------------------|----------------------------|--------------------------------|
| Budgeted Fund Balance - Operating Budget | 10-303 | 0 | 8,972,784 | 9,128,978 |
| Adjustment For Prior Year Encumbrances | | 0 | 313,764 | 0 |
| Actual Revenues (Over)/Under Expenditures | | 9,403,217 | 0 | 0 |
| Total Operating Budget | | 429,643,010 | 429,477,898 | 437,238,088 |
| Grants and Entitlements: | | | | |
| Other Revenue From Local Sources | 20-1XXX | 600,924 | 0 | 0 |
| Total Revenues From Local Sources | 20-1XXX | 600,924 | 0 | 0 |
| Revenues from State Sources: | | | | |
| Preschool Education Aid - Pr Yr Carryover | 20-3218 | 1,542,852 | 1,935,509 | 404,768 |
| Preschool Education Aid | 20-3218 | 45,621,404 | 46,484,016 | 45,921,936 |
| Other Restricted Entitlements | 20-32XX | 1,154,117 | 871,301 | 960,755 |
| Total Revenues From State Sources | | 48,318,373 | 49,290,826 | 47,287,459 |
| Revenues from Federal Sources: | | | | |
| Title I | 20-4411-4416 | 7,437,101 | 6,750,015 | 7,154,218 |
| Title II | 20-4451-4455 | 1,505,577 | 1,073,565 | 1,092,174 |
| Title III | 20-4491-4494 | 972,851 | 704,613 | 869,527 |
| I.D.E.A. Part B (Handicapped) | 20-4420-4429 | 5,656,187 | 4,760,269 | 5,259,082 |
| Adult Basic Education | 20-4440 | 98,346 | 0 | 0 |
| Other | 20-4XXX | 955,341 | 884,472 | 215,203 |
| Total Revenues From Federal Sources | | 16,625,403 | 14,172,934 | 14,590,204 |
| Transfers From Operating Budget-Prek (Special Education) | 20-5200 | 2,796,348 | 2,838,504 | 2,979,024 |
| Total Grants And Entitlements | | 68,341,048 | 66,302,264 | 64,856,687 |

| Budget Category | Account | 2013-14 Actual | 2014-15 Revised | 2015-16 Anticipated |
|--|----------------|---------------------------|----------------------------|--------------------------------|
| Total Revenues/Sources | | 497,984,058 | 495,780,162 | 502,094,775 |
| Deduct Transfer-Transfers From Operating Budget-Prek (Special Education) | 20-5200 | 2,796,348 | 2,838,504 | 2,979,024 |
| Total Revenues/Sources Net of Transfers | | 495,187,710 | 492,941,658 | 499,115,751 |

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| UNION - ELIZABETH CITY 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 | 18,039,564 | 16,474,690 | 21,416,688 |
| Special Education - Instruction | 11-2XX-100-XXX | 1,446,382 | 1,683,367 | 2,045,597 |
| School-Sponsored Athletics - Instruction | 11-402-100-XXX | 2,809,705 | 2,748,535 | 2,773,863 |
| Before/After School Programs | 11-421-XXX-XXX | 3,389,196 | 1,745,005 | 1,724,104 |
| Summer School | 11-422-XXX-XXX | 2,207,561 | 2,484,708 | 2,146,914 |
| Community Services Programs/Operations | 11-800-330-XXX | 324,002 | 280,860 | 362,729 |
| Support Services: | | | | |
| Undistributed Expenditures - Instruction (Tuition) | 11-000-100-XXX | 23,979,098 | 27,024,717 | 34,281,862 |
| Undist. Expend.-Attendance And Social Work | 11-000-211-XXX | 348,888 | 360,341 | 207,906 |
| Undist. Expenditures - Health Services | 11-000-213-XXX | 92,515 | 479,079 | 190,286 |
| Undist. Expend.-Speech, OT, PT And Related Svcs | 11-000-216-XXX | 3,720,232 | 4,410,487 | 4,453,810 |
| Undist Expend-Oth Supp Serv Std-Extra Serv | 11-000-217-XXX | 10,226,828 | 12,167,376 | 14,225,970 |
| Undist. Expenditures - Guidance | 11-000-218-XXX | 854,250 | 1,103,605 | 1,090,393 |
| Undist. Expenditures - Child Study Teams | 11-000-219-XXX | 6,108,996 | 6,283,444 | 6,548,079 |
| Undist. Expend.-Improv. Of Inst. Serv. | 11-000-221-XXX | 6,162,060 | 5,973,934 | 5,254,690 |
| Undist. Expend.-Instr. Staff Training Serv. | 11-000-223-XXX | 2,358 | 0 | 0 |
| Undist. Expend.-Support Serv.-Gen. Admin. | 11-000-230-XXX | 7,485,926 | 7,094,022 | 6,881,913 |
| Undist. Expend.-Support Serv.-School Admin. | 11-000-240-XXX | 616,814 | 608,271 | 398,236 |
| Undist. Expend. - Central Services | 11-000-251-XXX | 4,899,878 | 5,255,817 | 4,751,708 |

| Budget Category | Account | 2013-14 Actual | 2014-15 Revised | 2015-16 Anticipated |
|---|----------------|---------------------------|----------------------------|--------------------------------|
| Undist. Expend. - Admin. Info Technology | 11-000-252-XXX | 4,895,983 | 7,031,161 | 5,378,084 |
| Undist. Expend.-Oper. And Maint. Of Plant Serv. | 11-000-26X-XXX | 48,466,033 | 44,812,659 | 44,990,705 |
| Undist. Expend.-Student Transportation Serv. | 11-000-270-XXX | 18,329,824 | 14,535,723 | 16,363,744 |
| Personal Services - Employee Benefits | 11-XXX-XXX-2XX | 19,552,945 | 21,614,993 | 22,586,546 |
| Undistributed Expenditures-Food Services | 11-000-310-930 | 272,810 | 0 | 0 |
| Total Undistributed Expenditures | | 156,015,438 | 158,755,629 | 167,603,932 |
| Total General Current Expense | | 184,231,848 | 184,172,794 | 198,073,827 |
| Capital Expenditures: | | | | |
| Equipment | 12-XXX-XXX-730 | 2,545,410 | 424,825 | 98,645 |
| Facilities Acquisition And Const. Serv. | 12-000-400-XXX | 1,753,019 | 3,013,764 | 2,180,000 |
| Total Capital Outlay | | 4,298,429 | 3,438,589 | 2,278,645 |
| Special Schools: | | | | |
| Adult Education: | | | | |
| Adult Education-Local-Instruction | 13-602-100-XXX | 20,672 | 8,350 | 8,350 |
| Adult Education-Local-Support Serv. | 13-602-200-XXX | 0 | 24,800 | 24,800 |
| Total Adult Education-Local | 13-602-X00-XXX | 20,672 | 33,150 | 33,150 |
| Evening School-Foreign-Born-Local: | | | | |
| Eve. Sch.-Foreign-Born-Local-Inst. | 13-631-100-XXX | 0 | 5,800 | 5,800 |
| Total Evening School-Foreign-Born-Local | 13-631-X00-XXX | 0 | 5,800 | 5,800 |
| Total Special Schools | 13-XXX-XXX-XXX | 20,672 | 38,950 | 38,950 |
| Transfer Of Funds To Charter Schools | 10-000-100-56X | 72,801 | 74,334 | 105,114 |
| General Fund Contribution To SBB | 10-000-520-930 | 241,019,260 | 241,753,231 | 236,741,552 |
| General Fund Grand Total | | 429,643,010 | 429,477,898 | 437,238,088 |

| Budget Category | Account | 2013-14 Actual | 2014-15 Revised | 2015-16 Anticipated |
|--|----------------|---------------------------|----------------------------|--------------------------------|
| Special Grants and Entitlements: | | | | |
| Local Projects | 20-XXX-XXX-XXX | 600,924 | 0 | 0 |
| Preschool Education Aid: | | | | |
| PEA Instruction | 20-218-100-XXX | 21,690,212 | 22,679,060 | 22,918,914 |
| Support Services | 20-218-200-XXX | 28,270,392 | 28,525,991 | 26,334,170 |
| Fac Acquisition And Constr. Services | 20-218-400-XXX | 0 | 52,978 | 52,644 |
| Total Preschool Education Aid | 20-218-XXX-XXX | 49,960,604 | 51,258,029 | 49,305,728 |
| Other State Projects: | | | | |
| Nonpublic Textbooks | 20-XXX-XXX-XXX | 82,889 | 62,817 | 66,223 |
| Nonpublic Auxiliary Services | 20-XXX-XXX-XXX | 474,499 | 391,196 | 400,642 |
| Nonpublic Handicapped Services | 20-XXX-XXX-XXX | 397,893 | 298,442 | 343,221 |
| Nonpublic Nursing Services | 20-XXX-XXX-XXX | 127,921 | 95,941 | 115,101 |
| Nonpublic Technology Initiative | 20-XXX-XXX-XXX | 26,915 | 22,905 | 35,568 |
| Other | 20-XXX-XXX-XXX | 44,000 | 0 | 0 |
| Total Other State Projects | | 1,154,117 | 871,301 | 960,755 |
| Total State Projects | 20-XXX-XXX-XXX | 51,114,721 | 52,129,330 | 50,266,483 |
| Federal Projects: | | | | |
| Title I | 20-XXX-XXX-XXX | 2,842,819 | 1,214,615 | 2,278,475 |
| Title II | 20-XXX-XXX-XXX | 1,065,853 | 1,073,565 | 1,092,174 |
| Title III | 20-XXX-XXX-XXX | 303,012 | 704,613 | 209,870 |
| I.D.E.A. Part B (Handicapped) | 20-XXX-XXX-XXX | 5,656,187 | 4,760,269 | 5,259,082 |
| Adult Education | 20-XXX-XXX-XXX | 98,346 | 0 | 0 |
| Other | 20-XXX-XXX-XXX | 955,341 | 884,472 | 215,203 |
| Contribution To SBB - Other Federal Projects | 20-XXX-520-930 | 5,703,845 | 5,535,400 | 5,535,400 |

| Budget Category | Account | 2013-14 Actual | 2014-15 Revised | 2015-16 Anticipated |
|---|----------------|---------------------------|----------------------------|--------------------------------|
| Total Federal Projects | 20-XXX-XXX-XXX | 16,625,403 | 14,172,934 | 14,590,204 |
| Total Special Revenue Funds | | 68,341,048 | 66,302,264 | 64,856,687 |
| Total Expenditures/Appropriations | | 497,984,058 | 495,780,162 | 502,094,775 |
| Deduct Transfer-Local Contrib. - Trans To Special Rev-Inclusion | 11-105-100-936 | 2,796,348 | 2,838,504 | 2,979,024 |
| Total Expenditures Net of Transfers | | 495,187,710 | 492,941,658 | 499,115,751 |

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| <p style="text-align: center;">UNION - ELIZABETH CITY</p> <p style="text-align: center;">Advertised Recapitulation of Balances</p> |
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| 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 | 22,399,100 | 14,209,830 | 14,372,300 | 5,243,322 |
| --Repayment of Debt | 0 | 0 | 0 | 0 |
| Restricted for Specific Purposes- General Operating Budget: | | | | |
| --Capital Reserve | 0 | 0 | 0 | 0 |
| --Adult Education Programs | 0 | 0 | 0 | 0 |
| --Maintenance Reserve | 0 | 0 | 0 | 0 |
| --Legal Reserve | 0 | 0 | 0 | 0 |
| --Tuition Reserve | 0 | 0 | 0 | 0 |
| --Current Expense Emergency Reserve | 0 | 0 | 0 | 0 |
| Repayment of Debt: | | | | |
| --Restricted for Repayment of Debt | 0 | 0 | 0 | 0 |

UNION - ELIZABETH CITY
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 | \$17,197 | \$17,137 | \$16,580 | \$16,588 | \$15,978 |
| Total Classroom Instruction | \$10,010 | \$10,347 | \$10,338 | \$9,967 | \$9,770 |
| Classroom-Salaries and Benefits | \$9,462 | \$9,700 | \$9,688 | \$9,380 | \$9,079 |
| Classroom-General Supplies and Textbooks | \$332 | \$428 | \$383 | \$359 | \$380 |
| Classroom-Purchased Services | \$217 | \$219 | \$267 | \$228 | \$311 |
| Total Support Services | \$2,779 | \$2,595 | \$2,474 | \$2,609 | \$2,421 |
| Support Services-Salaries and Benefits | \$2,435 | \$2,386 | \$2,191 | \$2,326 | \$2,155 |
| Total Administrative Costs | \$1,421 | \$1,484 | \$1,312 | \$1,530 | \$1,380 |
| Administration Salaries and Benefits | \$1,117 | \$1,124 | \$995 | \$1,083 | \$1,035 |
| Total Operations and Maintenance of Plant | \$2,760 | \$2,476 | \$2,245 | \$2,276 | \$2,201 |
| Operations and Maintenance-Salaries and Benefits | \$1,466 | \$1,385 | \$1,350 | \$1,388 | \$1,370 |
| Board Contribution to Food Services | \$0 | \$11 | \$0 | \$0 | \$0 |
| Total Extracurricular Costs | \$156 | \$160 | \$153 | \$150 | \$144 |
| Total Equipment Costs | \$70 | \$119 | \$11 | \$20 | \$6 |
| Legal Costs | \$114 | \$169 | \$73 | \$130 | \$127 |
| Restricted Federal and State Revenue other than Preschool Education Aid Included Above** | \$239 | \$230 | \$215 | \$215 | \$208 |
| Employee Benefits as a percentage of salaries* | 27.43% | 27.57% | 30.67% | 28.85% | 31.87% |

*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 |
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| Description/Activity | Project Number | Dollar Amount Eligible for Grant to Exceed Referendum | Request to Exceed Referendum | Funding Source for Request to Exceed Referendum |
|--|-----------------------|--|-------------------------------------|--|
| Install Doors to Divide Schools | 1 | 70,000 N | N | |
| Renovate Temporary Classroom Units (TCU) | 2 | 55,000 N | N | |
| Partial Roof Replacement | 3 | 415,000 N | N | |
| Additional Classrooms | 4 | 360,000 N | N | |
| Asbestos Abatement | 5 | 405,000 N | N | |
| Renovate Technology Warehouse | 6 | 250,000 N | N | |
| Teach to One Classroom Renovation | 7 | 625,000 N | N | |

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| <p style="text-align: center;">UNION - ELIZABETH CITY</p> <p style="text-align: center;">Advertised Blended Resource SBB Statement</p> |
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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) | 241,019,260 | 241,753,231 | 236,741,552 |
| Restricted State Entitlements (15-3200) | 0 | 0 | 0 |
| Restricted Federal Entitlements (15-44XX) | 5,703,845 | 5,535,400 | 5,535,400 |
| Total SBB Resources | 246,723,105 | 247,288,631 | 242,276,952 |
| Appropriations: | | | |
| Instruction (15-XXX-100-XXX) | 161,413,129 | 161,214,189 | 154,789,443 |
| Support Services (15-XXX-2XX-XXX) | 84,897,064 | 86,041,873 | 87,487,509 |
| Equipment (15-XXX-XXX-73X) | 412,912 | 32,569 | 0 |
| Total SBB Appropriations | 246,723,105 | 247,288,631 | 242,276,952 |