

Union - Elizabeth City

Notice is hereby given to the legal voters of the Elizabeth 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, 07208, for the purpose of conducting a public hearing on the following budget for the 2020-2021 school year. Meeting location may be changed or be held via audio or video platform due to the co-vid19 outbreak. Updated information will be provided on our website. <https://www.epsnj.org/Page/128>

Advertised Enrollments

Enrollment Categories	October		
	October 15, 2018 Actual	October 15, 2019 Actual	October 15, 2020 Estimated
Pupils On Roll Regular Full-Time	24,607	24,754	25,821
Pupils On Roll - Special Full-Time	2,891	3,057	3,139
Subtotal - Pupils On Roll	27,498	27,811	28,960
Private School Placements	193	190	189
Pupils Sent to Contracted Preschool Prog	759	708	750
Pupils Sent to Other Districts - Reg Prog	163	198	203
Pupils Sent to Other Dists - Spec Ed Prog	198	172	185
Pupils Received	0	4	0
Pupils in State Facilities	18	26	0

Union - Elizabeth City
Advertised Revenues

Budget Category	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	59,813,124	59,813,124	59,813,124
Total Tuition	10-1300	537,142	90,000	90,000
Unrestricted Miscellaneous Revenues	10-1XXX	4,234,752	1,532,025	1,588,429
Interest Earned on Capital Reserve Funds	10-1XXX	90,975	60,000	60,000
Total Revenues from Local Sources		64,675,993	61,495,149	61,551,553
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	5,189,194	5,189,194	5,189,194
Extraordinary Aid	10-3131	1,966,410	2,118,034	2,118,034
Categorical Special Education Aid	10-3132	22,973,894	22,973,894	22,973,894
Educational Adequacy Aid	10-3175	28,521,068	28,521,068	28,521,068
Equalization Aid	10-3176	321,671,446	336,807,690	362,050,186
Categorical Security Aid	10-3177	12,177,900	12,177,900	12,177,900
Other State Aids	10-3XXX	75,050	0	0
Total Revenues from State Sources		392,574,962	407,787,780	433,030,276
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	1,255,739	1,193,444	1,197,044
Total Revenues from Federal Sources		1,255,739	1,193,444	1,197,044
Budgeted Fund Balance-Operating Budget				
Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-303	0	14,470,914	9,998,449
Adjustment for Prior Year Encumbrances	10-309	0	4,127,563	0
Actual Revenues (Over)/Under Expenditures		0	1,292,378	0
Total Operating Budget		3,874,720	0	0
		462,381,414	490,367,228	505,777,322
Grants and Entitlements:				
Other Revenue from Local Sources	20-1XXX	25,575	252,561	150,000
Total Revenues from Local Sources	20-1XXX	25,575	252,561	150,000
Revenues from State Sources:				
Preschool Education Aid-Prior Year Carryover	20-3218	2,247,952	1,141,067	1,141,067
Preschool Education Aid	20-3218	42,682,086	44,446,476	44,024,916
Other Restricted Entitlements	20-32XX	1,171,964	1,493,986	1,146,056
Total Revenues from State Sources		46,102,002	47,081,529	46,312,039
Revenues from Federal Sources:				
Title I	20-4411-4416	9,956,584	10,722,622	10,722,622
Title II	20-4451-4455	1,103,062	1,405,552	1,405,552
Title III	20-4491-4494	1,232,527	1,253,304	1,253,304
Title IV	20-4471-4474	445,855	676,243	676,243
I.D.E.A. Part B (Handicapped)	20-4420-4429	6,929,059	7,684,666	7,684,666
Vocational Education	20-4430	322,063	584,162	584,162
Adult Basic Education	20-4440	73,426	90,000	90,000
Other	20-4XXX	85,455	494,750	0
Total Revenues from Federal Sources		20,148,031	22,911,299	22,416,549
Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	3,569,208	3,822,144	3,822,144
Total Grants and Entitlements		69,844,816	74,067,533	72,700,732
Total Revenues/Sources		532,226,230	564,434,761	578,478,054
Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	3,569,208	3,822,144	3,822,144
Total Revenues/Sources Net of Transfers		528,657,022	560,612,617	574,655,910

Union - Elizabeth City
Advertised Appropriations

Budget Category	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Current Expense:				
Instruction:				
Regular Programs-Instruction	11-1XX-100-XXX	21,094,363	27,437,840	27,307,834
Special Education-Instruction	11-2XX-100-XXX	2,294,081	3,047,624	3,007,021
School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	5,825	0	0
School-Sponsored Athletics-Instruction	11-402-100-XXX	2,678,968	2,966,536	2,957,112
Before/After School Programs	11-421-XXX-XXX	1,533,901	1,211,364	1,513,779
Summer School	11-422-XXX-XXX	1,757,102	1,807,148	2,167,490
Community Services Programs/Operations	11-800-330-XXX	524,816	554,136	558,200
Support Services:				
Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	28,364,208	31,297,022	32,166,243
Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	449,567	339,989	364,367
Undistributed Expenditures-Health Services	11-000-213-XXX	179,278	221,499	173,005
Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	4,930,546	5,913,453	6,105,373
Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	16,171,386	17,196,407	17,660,670
Undistributed Expenditures-Guidance	11-000-218-XXX	908,810	1,277,843	1,090,803
Undistributed Expenditures-Child Study Teams	11-000-219-XXX	6,957,919	7,162,798	7,464,238
Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	5,819,688	6,122,691	6,476,701
Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	0	2,500	8,500
Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	6,064,066	6,279,249	6,359,033
Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	268,132	500,000	400,000
Undistributed Expenditures-Central Services	11-000-251-XXX	4,183,059	5,405,811	5,086,891
Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	6,164,165	6,414,264	6,738,780
Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	48,820,782	50,011,013	52,496,383
Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	20,440,366	22,174,343	23,625,925
Personal Services-Employee Benefits	11-XXX-XXX-2XX	20,442,793	29,206,945	27,002,360
Total Undistributed Expenditures		170,164,765	189,525,827	193,219,272
Total General Current Expense		200,053,821	226,550,475	230,730,708
Capital Expenditures:				
Equipment				
Facilities Acquisition and Construction Services	12-XXX-XXX-730	2,741,744	3,377,599	224,205
Increase In Capital Reserve	10-604	3,500,000	0	0
Interest Deposit to Capital Reserve	10-604	90,975	60,000	60,000
Total Capital Outlay		8,806,152	5,662,628	284,205
Special Schools:				
Adult Education:				
Adult Education-Local-Instruction	13-602-100-XXX	0	8,000	8,000
Adult Education-Local-Support Services	13-602-200-XXX	3,618	20,000	20,000
Total Adult Education-Local	13-602-X00-XXX	3,618	28,000	28,000
Evening School-Foreign-Born-Local:				
Evening School-Foreign-Born-Local-Instruction	13-631-100-XXX	0	5,000	5,000
Total Evening School-Foreign-Born-Local	13-631-X00-XXX	0	5,000	5,000
Total Special Schools	13-XXX-XXX-XXX	3,618	33,000	33,000
Transfer of Funds to Charter Schools	10-000-100-56X	426,708	510,333	464,959
General Fund Contribution to School Based Budgeting	10-000-520-930	253,091,115	257,610,792	274,264,450
General Fund Grand Total		462,381,414	490,367,228	505,777,322
Special Grants and Entitlements:				
Local Projects				
Preschool Education Aid:	20-XXX-XXX-XXX	25,575	252,561	150,000
Preschool Education Aid Instruction	20-218-100-XXX	24,725,001	25,026,449	25,488,124
Support Services	20-218-200-XXX	23,774,245	24,362,738	23,449,539
Facility Acquisition and Construction Services	20-218-400-XXX	0	20,500	50,464
Total Preschool Education Aid	20-218-XXX-XXX	48,499,246	49,409,687	48,988,127
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	63,724	59,614	59,614
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	268,138	286,424	286,424
Nonpublic Handicapped Services	20-XXX-XXX-XXX	381,715	444,377	444,377
Nonpublic Nursing Services	20-XXX-XXX-XXX	132,670	123,675	123,675
Nonpublic Technology Initiative	20-XXX-XXX-XXX	42,363	40,716	40,716
Nonpublic Security Aid	20-XXX-XXX-XXX	185,966	191,250	191,250
Other	20-XXX-XXX-XXX	97,388	347,930	0
Total Other State Projects		1,171,964	1,493,986	1,146,056
Total State Projects	20-XXX-XXX-XXX	49,671,210	50,903,673	50,134,183
Federal Projects:				
Title I	20-XXX-XXX-XXX	4,366,619	4,321,854	4,321,854

(Continued)

Union - Elizabeth City
Advertised Appropriations

Budget Category	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Title II	20-XXX-XXX-XXX	1,075,906	1,289,011	1,289,011
Title III	20-XXX-XXX-XXX	649,467	816,252	816,252
Title IV	20-XXX-XXX-XXX	445,855	676,243	676,243
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	6,929,059	7,684,666	7,684,666
Vocational Education	20-XXX-XXX-XXX	322,063	584,162	584,162
Adult Education	20-XXX-XXX-XXX	73,426	90,000	90,000
Other	20-XXX-XXX-XXX	85,455	494,750	0
Contribution to School Based Budgeting-Other Federal Projects	20-XXX-520-930	6,200,181	6,954,361	6,954,361
Total Federal Projects	20-XXX-XXX-XXX	20,148,031	22,911,299	22,416,549
Total Special Revenue Funds		69,844,816	74,067,533	72,700,732
Total Expenditures/Appropriations		532,226,230	564,434,761	578,478,054
Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	3,569,208	3,822,144	3,822,144
Total Expenditures Net of Transfers		528,657,022	560,612,617	574,655,910

Union - Elizabeth City
Advertised Recapitulation of Balances

Budget Category	Audited Balance 06-30-2018	Audited Balance 06-30-2019	Estimated Balance 06-30-2020	Estimated Balance 06-30-2021
Unrestricted:				
--General Operating Budget	14,746,362	18,285,810	16,328,543	9,781,497
--Repayment of Debt	0	0	0	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	9,000,000	9,054,021	4,986,458	5,046,458
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	0	0	0
--Legal Reserve	14,080,348	8,969,064	3,451,403	0
--Tuition Reserve	0	0	0	0
--Current Expense Emergency Reserve	0	0	0	0
--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

Union - Elizabeth City
Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2017-18	2018-19	2019-20	2019-20	2020-21
	Actual	Actual	Original	Revised	Proposed
	Costs	Costs	Budget	Budget	Budget
Total Budgetary Comparative Per Pupil Cost	\$15,738	\$16,207	\$16,615	\$17,021	\$16,980
Total Classroom Instruction	\$9,575	\$9,872	\$10,159	\$10,399	\$10,461
Classroom-Salaries and Benefits	\$9,002	\$9,291	\$9,523	\$9,751	\$9,856
Classroom-General Supplies and Textbooks	\$285	\$223	\$278	\$278	\$254
Classroom-Purchased Services	\$288	\$358	\$357	\$371	\$352
Total Support Services	\$2,323	\$2,431	\$2,472	\$2,551	\$2,490
Support Services-Salaries and Benefits	\$2,094	\$2,187	\$2,177	\$2,219	\$2,156
Total Administrative Costs	\$1,299	\$1,365	\$1,410	\$1,460	\$1,423
Administration Salaries and Benefits	\$1,040	\$1,075	\$1,102	\$1,126	\$1,095
Total Operations and Maintenance of Plant	\$2,334	\$2,334	\$2,361	\$2,387	\$2,388
Operations and Maintenance-Salaries and Benefits	\$1,450	\$1,484	\$1,488	\$1,522	\$1,490
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$142	\$136	\$142	\$149	\$147
Total Equipment Costs	\$20	\$105	\$17	\$122	\$9
Legal Costs	\$69	\$70	\$77	\$79	\$76
Restricted Federal and State Revenue other than Preschool Education Aid Included Above**	\$278	\$226	\$228	\$250	\$240
Employee Benefits as a percentage of salaries*	30.73%	30.35%	31.77%	31.93%	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 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 2019-20 revised appropriations and the 2020-21 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.

Union - Elizabeth City
Advertised Blended Resource SBB Statement

Budget Category	2018-2019 Actual	2019-2020 Revised	2020-2021 Proposed
Resources:			
Adjustment for Prior Year Encumbrances	0	0	0
General Fund Contribution (15-5200)	253,091,115	257,610,792	274,264,450
Restricted State Entitlements (15-32XX)	0	0	0
Restricted Federal Entitlements (15-44XX)	6,200,181	6,954,361	6,954,361
Total SBB Resources	259,291,296	264,565,153	281,218,811
Appropriations:			
Instruction (15-XXX-100-XXX)	164,549,190	169,166,931	178,750,990
Support Services (15-XXX-2XX-XXX)	94,589,284	95,398,222	102,467,821
Equipment (15-XXX-XXX-73X)	152,822	0	0
Total SBB Appropriations	259,291,296	264,565,153	281,218,811

The complete budget will be on file and open to examination in the office of the Secretary-School Business Administrator at the Mitchell Building, 500 North Broad Street, Elizabeth, New Jersey, Union County New Jersey between the hours of 9:00 am and 4:00 pm Monday through Friday, excluding holidays.