

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 J. Christian Bollwage Finance Academy, 447 Richmond Street, Elizabeth, NJ, 07202, on Thursday, May 4, 2023 at 6:30 p.m., for the purpose of conducting a public hearing on the following budget for the
 the
 2023-2024 school year.

Advertised Enrollments

Enrollment Categories	October 15, 2021 Actual	October 15, 2022 Actual	October 13, 2023 Estimated
Pupils On Roll Regular Full-Time	24,182	24,448	24,834
Pupils On Roll Regular Shared-Time	2	4	4
Pupils On Roll Reg Accr. Adult High Sch	0	0	77
Pupils On Roll - Special Full-Time	2,986	3,000	3,011
Pupils On Roll - Special Shared-Time	0	1	1
Subtotal - Pupils On Roll	27,170	27,453	27,927
Private School Placements	147	155	155
Pupils Sent to Contracted Preschool Prog	460	479	725
Pupils Sent to Other Districts - Reg Prog	158	203	201
Pupils Sent to Other Dists - Spec Ed Prog	143	142	153
Pupils Received	0	2	2
Pupils in State Facilities	10	8	8

Union - Elizabeth City
Advertised Revenues

Budget Category	Account	2021-22 Actual	2022-23 Revised	2023-24 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	72,145	90,000	90,000
Unrestricted Miscellaneous Revenues	10-1XXX	21,411,479	7,046,447	2,749,299
Interest Earned on Maintenance Reserve	10-1XXX	927	1,000	1,000
Interest Earned on Capital Reserve Funds	10-1XXX	6,257	3,000	3,000
Total Revenues from Local Sources		81,303,932	66,953,571	62,656,423
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	5,189,194	5,189,194	5,189,194
Extraordinary Aid	10-3131	4,059,340	3,600,000	3,750,000
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	380,559,188	417,855,557	464,099,076
Categorical Security Aid	10-3177	12,177,900	12,177,900	12,177,900
Other State Aids	10-3XXX	58,000	0	0
Total Revenues from State Sources		453,538,584	490,317,613	536,711,132
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	1,421,104	1,289,707	1,360,701
Total Revenues from Federal Sources		1,421,104	1,289,707	1,360,701
Budgeted Fund Balance-Operating Budget				
Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-303	0	9,854,182	10,806,216
Withdrawal from Maintenance Reserve	10-309	11,494,374	0	0
Withdrawal from Unemployment Fund Balance	10-310	965,093	0	0
Adjustment for Prior Year Encumbrances	10-320	0	600,000	0
Actual Revenues (Over)/Under Expenditures		0	116,226	0
Total Operating Budget		548,332,552	569,131,299	611,534,472
Grants and Entitlements:				
Student Activity Fund Revenue	20-1760	713,055	120,000	350,000
Scholarship Fund Revenue	20-1770	51,600	5,000	5,000
Other Revenue from Local Sources	20-1XXX	6,428	174,772	200,000
Total Revenues from Local Sources	20-1XXX	771,083	299,772	555,000
Revenues from State Sources:				
Preschool Education Aid-Prior Year Carryover	20-3218	2,507,781	2,079,209	2,079,209
Preschool Education Aid	20-3218	40,591,273	44,896,348	47,596,540
SDA Emergent Needs and Capital Maintenance In School Districts	20-3257	0	4,790,521	0
Nonpublic Teacher Stem Grant	20-3212	0	16,585	0
Other Restricted Entitlements	20-32XX	2,483,013	600,000	600,000
Total Revenues from State Sources		45,582,067	52,382,663	50,275,749
Revenues from Federal Sources:				
Title I	20-4411-4416	10,303,145	20,005,244	8,947,139
Title II	20-4451-4455	1,000,122	1,254,865	600,000
Title III	20-4491-4494	1,130,498	1,741,275	1,200,000
Title IV	20-4471-4474	637,231	1,348,809	500,000
ARP-IDEA Preschool	20-4409	4,719	132,639	50,000
ARP-IDEA Basic	20-4419	258,611	1,362,529	900,000
IDEA Part B (Handicapped)	20-4420-4429	6,854,218	7,477,351	6,000,000
ARP-ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	426,295	2,700,693	1,052,861
ARP-ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	0	213,193	213,193
ARP-ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	59,483	153,710	0
ARP-ESSER Subgrant-New Jersey Tiered System of Supports (NJTSS) Mental Health Support	20-4544	0	88,501	0
Staffing Grant				
Vocational Education	20-4430	277,286	221,211	150,000
ARP-ESSER	20-4540	8,425,357	56,511,009	25,924,113
Adult Basic Education	20-4440	88,260	110,000	110,000
CARES Act Education Stabilization Fund	20-4530	1,330,238	0	0
CRRSA Act-ESSER II	20-4534	7,236,091	19,521,028	2,250,162
CRRSA Act-Learning Acceleration Grant	20-4535	806,464	1,026,914	1,052,861
Other	20-4XXX	104,054	0	0
CRRSA Act-Mental Health Grant	20-4536	127,746	19,750	0
ARP Homeless Children and Youth II Grant	20-4546	0	312,690	312,690
Total Revenues from Federal Sources		39,069,818	114,201,411	49,263,019

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Union - Elizabeth City
Advertised Revenues

Budget Category	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	4,328,016	3,175,200	3,451,380
Actual Revenues (Over)/Under Expenditures-Student Activity Fund		-106,281	-120,000	-350,000
Actual Revenues (Over)/Under Expenditures-Scholarship Fund		-47,650	-5,000	-5,000
Total Grants and Entitlements		89,597,053	169,934,046	103,190,148
Total Revenues/Sources		637,929,605	739,065,345	714,724,620
Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	4,328,016	3,175,200	3,451,380
Total Revenues/Sources Net of Transfers		633,601,589	735,890,145	711,273,240

Union - Elizabeth City
Advertised Appropriations

Budget Category	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
General Current Expense:				
Instruction:				
Regular Programs-Instruction	11-1XX-100-XXX	21,349,054	24,048,131	24,143,714
Special Education-Instruction	11-2XX-100-XXX	2,794,963	3,455,765	4,028,787
School-Sponsored Athletics-Instruction	11-402-100-XXX	2,900,544	3,016,948	3,302,432
Before/After School Programs	11-421-XXX-XXX	1,195,679	1,820,467	1,738,084
Summer School	11-422-XXX-XXX	1,485,282	2,167,068	2,083,781
Community Services Programs/Operations	11-800-330-XXX	442,442	648,180	663,151
Support Services:				
Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	24,739,463	36,258,264	35,827,008
Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	339,384	347,998	462,837
Undistributed Expenditures-Health Services	11-000-213-XXX	182,008	266,855	312,789
Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	5,487,624	6,526,044	7,001,804
Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	19,061,229	20,309,950	23,370,279
Undistributed Expenditures-Guidance	11-000-218-XXX	1,045,148	1,117,688	1,072,088
Undistributed Expenditures-Child Study Teams	11-000-219-XXX	7,284,244	8,074,651	8,467,196
Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	6,468,122	7,270,863	7,768,977
Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	3,000	8,500	2,500
Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	6,213,411	7,274,291	7,244,157
Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	793,670	1,065,158	850,000
Undistributed Expenditures-Central Services	11-000-251-XXX	4,656,597	5,322,665	5,516,760
Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	24,489,197	9,861,789	8,233,576
Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	67,917,460	69,716,756	71,606,311
Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	26,632,860	28,750,677	31,864,439
Personal Services-Employee Benefits	11-XXX-XXX-2XX	26,339,862	34,716,000	42,575,000
Total Undistributed Expenditures		221,653,279	236,888,149	252,175,721
Interest Earned on Maintenance Reserve	10-606	927	1,000	1,000
Increase In Maintenance Reserve	10-606	3,000,000	0	0
Total General Current Expense		254,822,170	272,045,708	288,136,670
Capital Expenditures:				
Equipment	12-XXX-XXX-730	4,834,855	3,138,537	586,440
Facilities Acquisition and Construction Services	12-000-400-XXX	7,431,798	2,161,758	0
Increase In Capital Reserve	10-604	16,000,000	0	0
Interest Deposit to Capital Reserve	10-604	6,257	3,000	3,000
Total Capital Outlay		28,272,910	5,303,295	589,440
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	0	20,000	20,000
Total Adult Education-Local	13-602-X00-XXX	0	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	0	33,000	33,000
Transfer of Funds to Charter Schools	10-000-100-56X	740,008	905,667	919,055
General Fund Contribution to School Based Budgeting	10-000-520-930	264,497,464	290,843,629	321,856,307
General Fund Grand Total		548,332,552	569,131,299	611,534,472
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	6,428	174,772	200,000
Student Activity Fund	20-475-XXX-XXX	606,774	0	0
Scholarship Fund	20-476-XXX-XXX	3,950	0	0
Preschool Education Aid:				
Preschool Education Aid Instruction	20-218-100-XXX	25,566,738	27,041,346	28,011,509
Support Services	20-218-200-XXX	21,860,332	23,109,411	25,115,620
Total Preschool Education Aid	20-218-XXX-XXX	47,427,070	50,150,757	53,127,129
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	39,373	43,230	35,000
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	33,714	35,171	25,000
Nonpublic Handicapped Services	20-XXX-XXX-XXX	201,753	220,501	200,000
Nonpublic Nursing Services	20-XXX-XXX-XXX	78,960	85,344	75,000
Nonpublic Technology Initiative	20-XXX-XXX-XXX	27,552	27,510	20,000
Nonpublic Security Aid	20-XXX-XXX-XXX	135,275	156,210	125,000
Nonpublic Teacher Stem Grant	20-481-XXX-XXX	0	16,585	0
SDA Emergent Needs and Capital Maintenance In School Districts	20-492-XXX-XXX	0	4,790,521	0
Other	20-XXX-XXX-XXX	1,966,386	32,034	120,000

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Union - Elizabeth City
Advertised Appropriations

Budget Category	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
Total Other State Projects		2,483,013	5,407,106	600,000
Total State Projects	20-XXX-XXX-XXX	49,910,083	55,557,863	53,727,129
Federal Projects:				
Title I	20-XXX-XXX-XXX	3,132,483	12,037,158	484,141
Title II	20-XXX-XXX-XXX	1,000,122	1,254,865	600,000
Title III	20-XXX-XXX-XXX	691,274	1,741,275	1,200,000
Title IV	20-XXX-XXX-XXX	637,231	1,348,809	500,000
IDEA Part B (Handicapped)	20-XXX-XXX-XXX	6,854,218	7,477,351	6,000,000
Vocational Education	20-XXX-XXX-XXX	277,286	150,000	150,000
ARP-IDEA Basic Grant Program	20-223-xxx-xxx	258,611	1,362,529	900,000
ARP-IDEA Preschool Grant Program	20-224-xxx-xxx	4,719	132,639	50,000
Adult Education	20-XXX-XXX-XXX	88,260	110,000	110,000
CARES Act Education Stabilization Fund	20-477-XXX-XXX	1,330,238	0	0
Other	20-XXX-XXX-XXX	104,054	0	0
CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	7,236,091	19,521,028	2,250,162
CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	806,464	1,026,914	1,052,861
CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	127,746	19,750	0
ARP-ESSER Grant Program	20-487-xxx-xxx	8,425,357	56,511,009	25,924,113
ARP-ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	426,295	2,700,693	1,052,861
ARP-ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	0	213,193	213,193
ARP-ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	59,483	153,710	0
ARP-ESSER Subgrant New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-491-xxx-xxx	0	88,501	0
ARP Homeless Children and Youth II	20-496-xxx-xxx	0	312,690	312,690
Contribution to School Based Budgeting-Other Federal Projects	20-XXX-520-930	7,609,886	8,039,297	8,462,998
Total Federal Projects	20-XXX-XXX-XXX	39,069,818	114,201,411	49,263,019
Total Special Revenue Funds		89,597,053	169,934,046	103,190,148
Total Expenditures/Appropriations		637,929,605	739,065,345	714,724,620
Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	4,328,016	3,175,200	3,451,380
Total Expenditures Net of Transfers		633,601,589	735,890,145	711,273,240

Union - Elizabeth City
Advertised Recapitulation of Balances

Budget Category	Audited Balance 06-30-2021	Audited Balance 06-30-2022	Estimated Balance 06-30-2023	Estimated Balance 06-30-2024
Unrestricted:				
(General Operating Budget)	21,997,090	25,886,281	22,186,517	11,380,301
(Repayment of Debt)	0	0	0	0
Restricted for Specific Purposes:				
(General Operating Budget)				
--Capital Reserve	33,296,957	37,808,840	37,811,840	37,814,840
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	10,000,000	12,035,834	12,036,834	12,037,834
--Legal Reserve	3,379,891	0	0	0
--Unemployment Fund	4,046,415	4,046,415	3,446,415	3,446,415
--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
(Special Revenue Fund)				
--Student Activity Fund	435,165	541,446	661,446	1,011,446
--Scholarship Fund	48,731	96,381	101,381	106,381
(Repayment of Debt)				
--Restricted for Repayment of Debt	0	0	0	0

Union - Elizabeth City
Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2020-21 Actual Costs	2021-22 Actual Costs	2022-23 Original Budget	2022-23 Revised Budget	2023-24 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$16,789	\$18,697	\$19,438	\$19,791	\$21,211
Total Classroom Instruction	\$10,157	\$10,515	\$11,508	\$11,661	\$12,591
Classroom-Salaries and Benefits	\$9,640	\$10,062	\$10,962	\$11,102	\$12,013
Classroom-General Supplies and Textbooks	\$225	\$286	\$327	\$367	\$342
Classroom-Purchased Services	\$291	\$167	\$219	\$192	\$236
Total Support Services	\$2,461	\$2,677	\$2,878	\$2,914	\$3,253
Support Services-Salaries and Benefits	\$2,234	\$2,350	\$2,486	\$2,501	\$2,811
Total Administrative Costs	\$1,529	\$2,195	\$1,745	\$1,780	\$1,776
Administration Salaries and Benefits	\$1,234	\$1,282	\$1,375	\$1,392	\$1,404
Total Operations and Maintenance of Plant	\$2,491	\$3,098	\$3,074	\$3,200	\$3,328
Operations and Maintenance-Salaries and Benefits	\$1,454	\$1,589	\$1,740	\$1,761	\$1,950
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$104	\$147	\$153	\$154	\$169
Total Equipment Costs	\$78	\$179	\$18	\$115	\$21
Legal Costs	\$67	\$71	\$80	\$81	\$77
Restricted Federal and State Revenue other than Preschool Education Aid Included Above**	\$265	\$281	\$289	\$293	\$304
Employee Benefits as a percentage of salaries*	31.45%	30.46%	30.65%	30.70%	33.09%

*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 2022-23 revised appropriations and the 2023-24 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	2021-22 Actual	2022-23 Revised	2023-24 Proposed
Resources:			
Adjustment for Prior Year Encumbrances	0	0	0
General Fund Contribution (15-5200)	264,497,465	290,843,629	321,856,307
Restricted State Entitlements (15-32XX)	0	0	0
Restricted Federal Entitlements (15-44XX)	7,609,883	8,039,297	8,462,998
Total SBB Resources	272,107,350	298,882,926	330,319,305
Appropriations:			
Instruction (15-XXX-100-XXX)	173,434,438	193,244,560	211,067,347
Support Services (15-XXX-2XX-XXX)	98,672,912	105,638,366	119,251,958
Equipment (15-XXX-XXX-73X)	0	0	0
Total SBB Appropriations	272,107,350	298,882,926	330,319,305

The complete budget will be on file and open to examination at the Office of the Secretary-School Business Administrators, Mitchell Building, 500 North Broad Street, Elizabeth, NJ, 07208, Union County New Jersey between the hours of 9:00 a.m. and 4:00 p.m. Monday through Friday, excluding holidays.