

Union - Elizabeth City					Union - Elizabeth City								
Advertised Enrollments					Community Services Programs/Operations								
Enrollment Categories		October 15, 2024 Actual	October 15, 2025 Actual	October 15, 2026 Estimated	Support Services:								
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, on May 7, 2026, at 5:00 p.m., for the purpose of conducting a public hearing on the following budget for the 2026-2027 school year.					Undistributed Expenditures-Instruction (Tuition)					11-000-100-XXX	30,716,486	40,617,919	39,142,988
Advertised Enrollments					Undistributed Expenditures-Attendance and Social Work					11-000-211-XXX	357,380	462,944	535,064
Pupils On Roll Regular Full-Time		24,484	23,127	23,498	Undistributed Expenditures-Health Services	11-000-213-XXX	171,274	226,263	218,576				
Pupils On Roll Regular Shared-Time		10	10	0	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	7,015,297	7,748,723	9,594,282				
Pupils On Roll Reg Accr. Adult High Sch		0	0	80	Undistributed Expenditures-Other Support Services, Students>Extraordinary Services	11-000-217-XXX	32,267,475	27,986,757	26,791,771				
Pupils On Roll - Special Full-Time		3,168	3,329	3,354	Undistributed Expenditures-Guidance	11-000-218-XXX	1,320,362	1,346,343	835,101				
Pupils On Roll - Special Shared-Time		2	0	0	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	9,688,803	10,046,894	11,319,318				
Subtotal - Pupils On Roll		27,664	26,466	26,932	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	12,414,306	12,889,928	12,983,278				
Private School Placements		157	188	188	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	7,257,818	7,197,428	7,030,462				
Pupils Sent to Contracted Preschool Prog		393	384	413	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	1,720,043	1,500,000	1,800,000				
Pupils Sent to Other Districts - Reg Prog		180	175	51	Undistributed Expenditures-Central Services	11-000-251-XXX	5,623,720	6,973,092	6,257,861				
Pupils Sent to Other Dists - Spec Ed Prog		146	125	136	Undistributed Expenditures-Administrative Information Technology	11-000-252-XXX	10,968,019	11,267,625	11,976,067				
Pupils in State Facilities		17	18	18	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	89,727,903	83,298,251	81,498,405				
Union - Elizabeth City					Personal Services-Employee Benefits					11-XXX-XXX-2XX	58,701,613	50,562,006	53,046,482
Advertised Revenues					Total Undistributed Expenditures						297,309,226	296,459,762	298,202,375
Budget Category	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed	Interest Earned on Maintenance Reserve					10-606	733,707	400,000	708,000
Operating Budget:					Increase In Maintenance Reserve					10-606	3,931,109	0	0
Revenues from Local Sources:					Total General Current Expense						350,024,251	347,784,285	352,736,075
Local Tax Levy-Base Budget	10-1210	59,813,124	59,813,124	59,813,124	Capital Expenditures:								
Total Tax Levy	10-121X	59,813,124	59,813,124	59,813,124	Equipment					12-XXX-XXX-730	6,012,867	6,110,974	13,920
Total Tuition	10-1300	0	90,000	90,000	Facilities Acquisition and Construction Services					12-000-400-XXX	3,512,395	6,337,526	0
Unrestricted Miscellaneous Revenues	10-1XXX	9,111,498	2,710,608	5,249,440	Increase In Capital Reserve					10-604	21,000,000	0	0
Interest Earned on Maintenance Reserve	10-1XXX	733,707	400,000	708,000	Interest Deposit to Capital Reserve					10-604	2,085,698	1,141,232	2,832,000
Interest Earned on Capital Reserve Funds	10-1XXX	2,085,698	1,141,232	2,832,000	Total Capital Outlay						32,610,960	13,589,732	2,845,920
Total Revenues from Local Sources		71,744,027	64,154,964	68,692,564	Special Schools:								
Revenues from State Sources:					Adult Education:								
Categorical Transportation Aid	10-3121	5,677,331	5,744,588	5,341,742	Adult Education-Local-Instruction					13-602-100-XXX	0	8,000	8,000
Extraordinary Aid	10-3131	5,519,937	4,000,000	5,250,000	Adult Education-Local-Support Services					13-602-200-XXX	0	20,000	20,000
Categorical Special Education Aid	10-3132	30,504,417	27,384,456	29,733,918	Total Adult Education-Local					13-602-X00-XXX	0	28,000	28,000
Educational Adequacy Aid	10-3175	28,521,068	28,521,068	28,521,068	Evening School-Foreign-Born-Local:								
Equalization Aid	10-3176	503,462,855	522,908,752	519,388,450	Evening School-Foreign-Born-Local-Instruction					13-631-100-XXX	0	5,000	5,000
Categorical Security Aid	10-3177	14,965,943	12,832,785	12,789,833	Total Evening School-Foreign-Born-Local					13-631-X00-XXX	0	5,000	5,000
Other State Aids	10-3XXX	47,167	0	0	Total Special Schools					13-XXX-XXX-XXX	0	33,000	33,000
State Reimbursement for Menstrual Products	10-3301	81,165	0	0	Transfer of Funds to Charter Schools					10-000-100-56X	1,496,557	1,739,941	1,584,925
Total Revenues from State Sources		588,779,883	601,391,649	601,025,011	General Fund Contribution to School Based Budgeting					10-000-520-930	293,491,355	328,589,821	330,946,634
Revenues from Federal Sources:					General Fund Grand Total						677,623,123	691,736,779	688,146,554
Medicaid Reimbursement	10-4200	494,864	200,743	765,220	Special Grants and Entitlements:								
Other Federal Grant Revenue-Passed Through State	10-42XX	882,545	0	0	Local Projects					20-XXX-XXX-XXX	53,999	184,608	138,456
Total Revenues from Federal Sources		1,377,409	200,743	765,220	Student Activity Fund					20-475-XXX-XXX	1,286,856	200,000	200,000
Budgeted Fund Balance-Operating Budget					Scholarship Fund					20-476-XXX-XXX	14,000	7,000	7,000
Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	13,423,404	4,995,226	0	Preschool Education Aid:								
Withdrawal from Maintenance Reserve	10-310	4,070,625	2,742,065	0	Preschool Education Aid Instruction					20-218-100-XXX	26,634,486	26,886,232	28,212,220
Adjustment for Prior Year Encumbrances		0	7,302,132	0	Support Services					20-218-200-XXX	23,984,759	22,404,099	21,198,458
Actual Revenues (Over)/Under Expenditures		-12,722,225	0	0	Facility Acquisition and Construction Services					20-218-400-XXX	0	0	29,923
Total Operating Budget		677,623,123	691,736,779	688,146,554	Total Preschool Education Aid					20-218-XXX-XXX	50,619,245	49,290,331	49,440,601
Grants and Entitlements:					Other State Projects:								
Student Activity Fund Revenue	20-1760	1,295,012	200,000	200,000	Nonpublic Textbooks					20-XXX-XXX-XXX	25,113	26,197	19,648
Scholarship Fund Revenue	20-1770	11,982	7,000	7,000	Nonpublic Auxiliary Services					20-XXX-XXX-XXX	64,687	90,523	67,892
Other Revenue from Local Sources	20-1XXX	53,999	184,608	138,456	Nonpublic Handicapped Services					20-XXX-XXX-XXX	228,361	254,319	190,739
Total Revenues from Local Sources	20-1XXX	1,360,993	391,608	345,456	Nonpublic Nursing Services					20-XXX-XXX-XXX	62,772	84,885	63,664
Revenues from State Sources:					Nonpublic Technology Initiative					20-XXX-XXX-XXX	24,177	18,694	14,020
Preschool Education Aid-Prior Year Carryover	20-3218	1,036,260	1,036,261	1,036,231	Nonpublic Security Aid					20-XXX-XXX-XXX	122,360	119,517	89,636
Preschool Education Aid	20-3218	42,722,583	42,924,740	40,427,785	Adult Education					20-XXX-XXX-XXX	108,790	67,298	50,471
SDA Emergent Needs and Capital Maintenance In School Districts	20-3257	4,464,620	4,338,569	4,225,256	Nonpublic Teacher Stem Grant					20-481-XXX-XXX	37,272	67,736	50,802
Nonpublic Teacher Stem Grant	20-3212	37,272	67,736	50,802	SDA Emergent Needs and Capital Maintenance In School Districts					20-492-XXX-XXX	4,464,620	4,338,569	4,225,256
Other Restricted Entitlements	20-32XX	1,606,887	5,826,651	729,394	Other					20-XXX-XXX-XXX	970,627	5,165,218	233,324
Total Revenues from State Sources		49,867,622	54,193,957	46,469,468	Total Other State Projects						6,108,779	10,232,956	5,005,452
Revenues from Federal Sources:					Total State Projects					20-XXX-XXX-XXX	56,728,024	59,523,287	54,446,053
Title I	20-4411-4416	14,751,809	15,894,190	11,920,642	Federal Projects:								
Title II	20-4451-4455	1,348,898	1,361,215	1,020,912	Title I					20-XXX-XXX-XXX	5,619,383	6,736,970	5,052,726
Title III	20-4491-4494	2,406,521	2,627,237	1,970,426	Title II					20-XXX-XXX-XXX	1,348,898	1,361,215	1,020,911
Title IV	20-4471-4474	1,201,033	1,631,766	1,223,825	Title III					20-XXX-XXX-XXX	1,659,556	1,748,942	1,311,706
IDEA Part B (Handicapped)	20-4420-4429	8,645,657	8,400,040	6,300,030	Title IV					20-XXX-XXX-XXX	1,201,033	1,631,766	1,223,825
ARP-ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	202,410	0	0	IDEA Part B (Handicapped)					20-XXX-XXX-XXX	8,645,657	8,400,040	6,300,030
ARP-ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	157,534	0	0	Vocational Education					20-XXX-XXX-XXX	357,859	314,341	235,757
ARP-ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	982	0	0	Other					20-XXX-XXX-XXX	207,411	882,254	135,626
ARP-ESSER Subgrant-New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-4544	134,761	0	0	ARP-ESSER Grant Program					20-487-xxx-xxx	6,722,635	0	0
Vocational Education	20-4430	357,859	314,341	235,757	ARP-ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant					20-488-xxx-xxx	202,410	0	0
ARP-ESSER	20-4540	6,722,635	0	0	ARP-ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant					20-489-xxx-xxx	157,534	0	0
Other	20-4XXX	207,411	882,254	135,628	ARP-ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant					20-490-xxx-xxx	982	0	0
ARP Homeless Children and Youth II Grant	20-4546	11,223	0	0	ARP-ESSER Subgrant New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant					20-491-xxx-xxx	134,761	0	0
Total Revenues from Federal Sources		36,148,733	31,111,043	22,807,220	ARP Homeless Children and Youth II					20-496-xxx-xxx	11,223	0	0
Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	6,860,402	5,329,330	7,976,585	Contribution to School Based Budgeting-Other Federal Projects					20-XXX-520-930	9,879,391	10,035,515	7,526,639
Actual Revenues (Over)/Under Expenditures-Student Activity Fund		-8,156	0	0	Total Federal Projects					20-XXX-XXX-XXX	36,148,733	31,111,043	22,807,220
Actual Revenues (Over)/Under Expenditures-Scholarship Fund		2,018	0	0	Total Special Revenue Funds						94,231,612	91,025,938	77,598,729
Total Grants and Entitlements		94,231,612	91,025,938	77,598,729	Total Expenditures/Appropriations						771,854,735	782,762,717	765,745,283
Total Revenues/Sources		771,854,735	782,762,717	765,745,283	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion					11-105-100-936	6,860,402	5,329,330	7,976,585
Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	6,860,402	5,329,330	7,976,585	Total Expenditures Net of Transfers						764,994,333	777,433,387	757,768,698
Total Revenues/Sources Net of Transfers		764,994,333	777,433,387	757,768,698	Union - Elizabeth City								
Union - Elizabeth City					Advertised Appropriations								
Budget Category	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed									
General Current Expense:													
Instruction:													
Regular Programs-Instruction	11-1XX-100-XXX	36,749,275	36,476,695	40,216,735									
Special Education-Instruction	11-2XX-100-XXX	3,912,916	5,106,937	4,662,968									
School-Sponsored Athletics-Instruction	11-402-100-XXX	3,553,693	3,794,015	4,156,171									
Before/After School Programs	11-421-XXX-XXX	1,868,678	3,252,576	2,523,094									
Summer School	11-422-XXX-XXX	1,486,170	1,769,964	1,866,732									

Union - Elizabeth City				
ARP-ESSER Subgrant New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-491-xxx-xxx	134,761	0	0
ARP Homeless Children and Youth II	20-496-xxx-xxx	11,223	0	0
Contribution to School Based Budgeting-Other Federal Projects	20-XXX-520-930	9,879,391	10,035,515	7,526,639
Total Federal Projects	20-XXX-XXX-XXX	36,148,733	31,111,043	22,807,220
Total Special Revenue Funds		94,231,612	91,025,938	77,598,729
Total Expenditures/Appropriations		771,854,735	782,762,717	765,745,283
Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	6,860,402	5,329,330	7,976,585
Total Expenditures Net of Transfers		764,994,333	777,433,387	757,768,698

Union - Elizabeth City					
Classroom-General Supplies and Textbooks	\$357	\$489	\$485	\$513	\$471
Classroom-Purchased Services	\$164	\$132	\$262	\$173	\$259
Total Support Services	\$3,149	\$4,313	\$3,797	\$4,035	\$4,103
Support Services-Salaries and Benefits	\$2,746	\$3,409	\$3,190	\$3,387	\$3,529
Total Administrative Costs	\$1,881	\$1,950	\$1,913	\$2,153	\$2,151
Administration Salaries and Benefits	\$1,467	\$1,578	\$1,484	\$1,692	\$1,611
Total Operations and Maintenance of Plant	\$3,530	\$4,050	\$3,688	\$3,951	\$3,874
Operations and Maintenance-Salaries and Benefits	\$1,846	\$2,005	\$2,042	\$2,089	\$2,168
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$172	\$187	\$184	\$204	\$220
Total Equipment Costs	\$165	\$219	\$6	\$232	\$2
Legal Costs	\$68	\$67	\$75	\$79	\$86
Restricted Federal and State Revenue other than Preschool Education Aid Included Above**	\$314	\$360	\$324	\$380	\$281
Employee Benefits as a percentage of salaries*	31.11%	34.06%	31.17%	31.15%	31.77%

Union - Elizabeth City
Advertised Recapitulation of Balances

Budget Category	Audited Balance 06-30-2024	Audited Balance 06-30-2025	Estimated Balance 06-30-2026	Estimated Balance 06-30-2027
Unrestricted:				
(General Operating Budget)	23,385,308	25,514,556	24,638,692	13,688,693
(Repayment of Debt)	0	0	0	0
Restricted for Specific Purposes:				
(General Operating Budget)				
--Capital Reserve	80,214,614	89,876,908	86,022,914	88,854,914
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	22,481,375	23,075,567	20,733,502	21,441,502
--Legal Reserve	0	6,713,760	6,713,760	0
--Unemployment Fund	4,046,415	4,046,415	4,046,415	4,046,415
--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	694,506	702,662	702,662	702,662
--Scholarship Fund	91,686	89,668	89,668	89,668
(Repayment of Debt)				
--Restricted for Repayment of Debt	0	0	0	0

Union - Elizabeth City
Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2023-24 Actual Costs	2024-25 Actual Costs	2025-26 Original Budget	2025-26 Revised Budget	2026-27 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$20,203	\$22,910	\$23,126	\$24,443	\$24,233
Total Classroom Instruction	\$11,395	\$12,320	\$13,452	\$14,006	\$13,793
Classroom-Salaries and Benefits	\$10,874	\$11,700	\$12,706	\$13,320	\$13,063

*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.nj.gov/education/guide/>. This publication is also available in the board office and public libraries. The same calculations were performed using the 2025-26 revised appropriations and the 2026-27 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	2024-25 Actual	2025-26 Revised	2026-27 Proposed
Resources:			
Adjustment for Prior Year Encumbrances	0	0	0
General Fund Contribution (15-5200)	293,491,356	328,589,821	330,946,634
Restricted State Entitlements (15-32XX)	0	0	0
Restricted Federal Entitlements (15-44XX)	9,879,390	10,035,515	7,526,639
Total SBB Resources	303,370,746	338,625,336	338,473,273
Appropriations:			
Instruction (15-XXX-100-XXX)	194,146,093	219,193,138	216,804,184
Support Services (15-XXX-2XX-XXX)	109,224,653	119,432,198	121,669,089
Equipment (15-XXX-XXX-73X)	0	0	0
Total SBB Appropriations	303,370,746	338,625,336	338,473,273

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