

09/29/2008

ESSEX - NEWARK CITY

Advertised Enrollments

ENROLLMENT CATEGORY	October 15, 2006 Actual	October 15, 2007 Actual	October 15, 2008 Estimated
Pupils on Roll Regular Full-Time	38266	38162	38162
Pupils on Roll Reg Accr. Adult High Sch	154	192	162
Pupils on Roll - Special Full-Time	6155	6145	6145
Private School Placements	678	613	613
Pupils Sent to Contracted Preschool Prog	5073	4966	4966
Pupils Sent to Other Districts-Reg Prog	11	11	11
Pupils Sent to Other Dists-Spec Ed Prog	329	273	147
Pupils Received	26	28	28
Pupils in State Facilities	296	292	

ESSEX - NEWARK CITY

Advertised Revenues

Budget Category	Account	2006-07 Actual	2007-08 Revised	2008-09 Anticipated
OPERATING BUDGET				
Budgeted Fund Balance - Operating Budget	10-303	5,120,918	15,500,000	23,938,400
Revenues from Local Sources:				
Local Tax Levy	10-1210	88,215,449	96,358,910	100,213,266
Tuition	10-1300	532,406	1,007,444	1,007,444
Interest Earned on Capital Reserve Funds	10-1XXX	5,427,423		
Unrestricted Miscellaneous Revenues	10-1XXX	4,388,638	5,890,574	5,890,574
SUBTOTAL		98,563,916	103,256,928	107,111,284
Revenues from State Sources:				
Core Curriculum Standards Aid	10-3111	268,357,802	268,357,802	
Supplemental Core Curriculum Standards Aid	10-3112	20,770,333	20,770,333	
Education Opportunity Aid	10-3117	298,293,633	300,628,971	
Discretionary Education Opportunity Aid	10-3118		19,802,882	
Transportation Aid	10-3120	4,490,894	4,490,894	
Special Education Aid	10-3130	32,976,010	32,976,010	
Bilingual Education	10-3140	4,276,426	4,276,426	
Extraordinary Aid	10-3131	1,641,715		2,027,468
Consolidated Aid	10-3195	4,963,733	4,963,733	
Other State Aids	10-3XXX	179,220		14,140,344
Categorical Special Education Aid	10-3132			24,894,683
Equalization Aid	10-3176			571,889,796
Categorical Security Aid	10-3177			15,741,827
Adjustment Aid	10-3178			87,585,999
Categorical Transportation Aid	10-3121			4,969,042
SUBTOTAL		635,949,766	656,267,051	721,249,159
Revenues from Federal Sources:				
IMPACT Aid	10-4100	24,864		
Medicaid Reimbursement	10-4200	474,677	950,000	950,000
SUBTOTAL		499,541	950,000	950,000
Adjustment for Prior Year Encumbrances			22,973,984	
Actual Revenues (Over)/Under Expenditures		4,686,966		
TOTAL OPERATING BUDGET		739,700,189	798,947,963	853,248,843
GRANTS AND ENTITLEMENTS				
Revenues from Local Sources	20-1XXX	6,441,349		
Revenues from State Sources:				
Early Childhood Program Aid - Pr Year Carryover	20-3211		3,697,520	3,669,953
Early Childhood Program Aid	20-3211	91,172,495	36,370,678	
Demonstrably Effective Program Aid	20-3212	20,091,210	20,103,295	
Preschool Education Aid	20-3218			81,644,253
Preschool Expansion Aid	20-3215		60,517,535	
Other Restricted Entitlements	20-32XX	8,153,803	6,654,951	4,395,208
TOTAL REVENUES FROM STATE SOURCES		119,417,508	127,343,979	89,709,414
Revenues from Federal Sources:				
Title I	20-4411-4416	34,269,293	32,249,628	32,249,628
I.D.E.A. Part B (Handicapped)	20-4420-4429	11,782,372	8,646,329	8,646,329
Adult Basic Education	20-4440		732,355	732,355
Other	20-4XXX	20,538,364	9,700,000	9,700,000
TOTAL REVENUES FROM FEDERAL SOURCES		66,590,029	51,328,312	51,328,312
Transfers from Operating Budget-PreK/K	20-5200		3,843,100	3,843,100
TOTAL GRANTS AND ENTITLEMENTS		192,448,886	182,515,391	144,880,826
TOTAL REVENUES/SOURCES		932,149,075	981,463,354	998,129,669

DEDUCT REVENUES INCLUDED IN MULTIPLE FUNDS DUE TO TRANSFERS:

Transfers from Operating Budget-PreK/K	20-5200		3,843,100	3,843,100
TOTAL REVENUES/SOURCES NET OF TRANSFERS		932,149,075	977,620,254	994,286,569
ESSEX - NEWARK CITY				
Advertised Appropriations				
Budget Category	Account	2006-07 Expenditures	2007-08 Rev. Approp.	2008-09 Appropriations
GENERAL CURRENT EXPENSE				
Instruction:				
Regular Programs	11-1XX-100-XXX	21,849,445	23,860,024	25,617,520
Special Education	11-2XX-100-XXX	1,126,545	2,003,775	1,596,870
Bilingual Education	11-240-100-XXX	28,838	443,958	244,475
School-Spon. Co/Extra-Curr. Activities	11-401-100-XXX	688,866	955,415	866,339
School Sponsored Athletics	11-402-100-XXX	825,832	1,301,208	1,151,033
Other Instructional Programs	11-4XX-100-XXX	20,887	36,741	36,741
Support Services:				
Tuition	11-000-100-XXX	54,740,077	67,703,222	66,013,109
Attendance and Social Work Services	11-000-211-XXX	4,708,715	4,883,221	5,111,421
Health Services	11-000-213-XXX	2,453,437	2,859,698	2,573,898
Students - Related & Extraordinary	11-000-216,217	14,045,516	12,383,873	14,408,048
Guidance	11-000-218-XXX	2,255,353	2,413,719	2,700,648
Child Study Teams	11-000-219-XXX	20,284,532	21,309,065	21,684,694
Improvement of Instructional Services	11-000-221-XXX	16,502,899	16,854,400	18,314,656
Educational Media Services - School Library	11-000-222-XXX	1,117,120	857,080	706,819
Instructional Staff Training Services	11-000-223-XXX	1,270,769	2,474,776	2,060,196
General Administration	11-000-230-XXX	12,415,037	14,391,889	13,481,858
School Administration	11-000-240-XXX	472,200	602,761	430,231
Central Svcs & Admin Info Technology	11-000-25X-XXX	18,076,590	20,284,372	18,876,599
Operation and Maintenance of Plant Services	11-000-26X-XXX	85,854,380	87,697,045	87,477,868
Student Transportation Services	11-000-270-XXX	33,907,677	35,806,078	33,846,909
Other Support Services	11-000-290-XXX	1,540,395	1,636,175	1,544,975
Personal Services - Employee Benefits	11-XXX-XXX-2XX	26,010,998	38,537,184	38,125,795
Food Services	11-000-310-XXX	7,000,000	3,000,000	6,000,000
Total Support Services Expenditures		302,655,695	333,694,558	333,357,724
TOTAL GENERAL CURRENT EXPENSE		327,196,108	362,295,679	362,870,702
CAPITAL EXPENDITURES				
Equipment	12-XXX-XXX-73X	832,645	659,436	64,858
Facilities Acquisition and Construction Services	12-000-4XX-XXX	3,198,458	3,911,865	2,955,194
TOTAL CAPITAL EXPENDITURES		4,031,103	4,571,301	3,020,052
SPECIAL SCHOOLS				
Summer School:				
Instruction	13-422-100-XXX	2,608,571	2,174,470	2,713,390
Support Services	13-422-200-XXX	1,074,117	913,869	952,587
Total Summer School		3,682,688	3,088,339	3,665,977
Other Special Schools:				
Instruction	13-4XX-100-XXX	4,937,449	4,321,462	4,264,851
Support Services	13-4XX-200-XXX	577,254	758,257	633,155
Total Other Special Schools		5,514,703	5,079,719	4,898,006
Accredited Evening/Adult High School/Post-Graduate:				
Instruction	13-601-100-XXX	404,878	407,405	397,077
Support Services	13-601-200-XXX	440,277	433,522	433,943
Total Accredited Evening/Adult HS/Post-Grad.		845,155	840,927	831,020
Adult Education - Local:				
Instruction	13-602-100-XXX	936,737	999,826	933,156
Support Services	13-602-200-XXX	674,892	711,926	741,325
Total Adult Education - Local		1,611,629	1,711,752	1,674,481
TOTAL SPECIAL SCHOOLS		11,654,175	10,720,737	11,069,484
Transfer of Funds to Charter Schools	10-000-100-56X	26,193,338	36,171,278	62,964,122
General Fund Contribution to SBB	10-000-520-930	370,625,465	385,188,968	413,324,483
OPERATING BUDGET GRAND TOTAL		739,700,189	798,947,963	853,248,843
SPECIAL GRANTS AND ENTITLEMENTS				
Local Projects				
Early Childhood Program Aid:	20-XXX-XXX-XXX	6,441,349		
Instruction	20-211-100-XXX	64,031,542	73,259,810	71,141,856
Support Services	20-211-200-XXX	11,723,193	14,658,555	14,345,497
Contribution to Charter Schools	20-211-100-56X	1,770,893	2,566,081	
TOTAL EARLY CHILDHOOD PROGRAM AID		77,525,628	90,484,446	85,487,353
Demonstrably Effective Program Aid:				
Contribution to Charter Schools	20-212-100-56X	1,599,019	1,946,970	
TOTAL DEMONSTRABLY EFFECTIVE PROGRAM AID		1,599,019	1,946,970	
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	292,525	487,764	487,764
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	1,534,840	2,327,031	2,327,031
Nonpublic Handicapped Services	20-XXX-XXX-XXX	662,136	1,006,065	1,006,065
Nonpublic Nursing Services	20-XXX-XXX-XXX	411,648	574,348	574,348
Nonpublic Technology Initiative	20-XXX-XXX-XXX	201,389		
Other Special Projects	20-XXX-XXX-XXX	5,051,265	2,259,743	
Total State Projects		87,278,450	99,086,367	89,882,561
Federal Projects:				
Title I	20-XXX-XXX-XXX	34,269,293	11,825,562	13,023,274
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	11,782,372	8,646,329	8,646,329
Adult Basic Education	20-XXX-XXX-XXX		732,355	732,355
Other Special Projects	20-XXX-XXX-XXX	20,538,364	9,700,000	9,700,000
Total Federal Projects		66,590,029	30,904,246	32,101,958

Grant & Entitlements Cont to SBB	20-XXX-XXX-930	32,139,058	52,524,778	22,896,307
TOTAL GRANTS AND ENTITLEMENTS		192,448,886	182,515,391	144,880,826
Total Expenditures		932,149,075	981,463,354	998,129,669
DEDUCT EXPENDITURES INCLUDED IN MULTIPLE FUNDS DUE TO TRANSFERS:				
Local Contrib-Transfer to Grants & Entitlements	11-1XX-100-930		3,843,100	3,843,100
Capital Reserve - Transfer to Repayment of Debt	12-000-400-933			
TOTAL EXPENDITURES NET OF TRANSFERS		932,149,075	977,620,254	994,286,569

ESSEX - NEWARK CITY

Advertised Recapitulation of Balance

Budget Category	Audited Balance 6/30/2006	Audited Balance 6/30/2007	Estimated Balance 6/30/2008	E
Unreserved:				
General Operating Budget	37,196,395	29,910,924	31,410,924	7
Repayment of Debt	0	0	0	
Reserved for Specific Purposes:				
General Operating Budget:				
Capital Reserve	0	0	0	
Adult Education Programs	0	0	0	
Maintenance Reserve	0	0	0	
Legal Reserve	0	0	0	
Tuition Reserve	0	0	0	
Current Expense Emergency Reserve	0	0	0	
Reserved for Repayment of Debt	0	0	0	

ESSEX - NEWARK CITY

Advertised Per Pupil Cost Calculations

2008 - 2009

	2005-06 Actual	2006-07 Actual	2007-08 Original Budget	2007-08 Revised Budget	2008-2009 Proposed Budget
	(1)	(2)	(3)	(4)	(5)
Per Pupil Cost Calculations:					
Total Comparative Per Pupil Cost	17502	17760	18580	19349	19305
Total Classroom Instruction	9080	9210	9918	10248	10147
Classroom-Salaries and Benefits	7358	7452	7931	8135	8076
Classroom-General Supplies and Textbooks	307	276	343	410	436
Classroom-Purchased Services and Other	1416	1482	1644	1702	1634
Total Support Services	3382	3886	4096	4279	4357
Support Services-Salaries and Benefits	3115	3680	3856	3946	4079
Total Administrative Costs	1965	1609	1567	1666	1617
Administration-Salaries and Benefits	1615	1269	1208	1240	1227
Total Operations and Maintenance of Plant	2661	2635	2600	2743	2722
Operations & Maintenance of Plant-Salary & Ben.	1877	1874	1831	1877	1891
Total Food Services Costs	128	172	73	74	149
Total Extracurricular Costs	170	161	218	229	228
Total Equipment Costs	93	23	7	24	12
Employee Benefits as a % of Salaries	18.5	20.5	21.9	22.7	21.4

The information presented in columns 1 through 3 as well as the related descriptions of the per pupil cost calculations are contained in the 2008 Comparative Spending Guide and can be found on the Department of Education's Internet address: <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 2007-08 revised appropriations and 2008-09 budgeted appropriations presented in this advertised budget. Total 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. 2005-06 actual, 2006-07 actual, 2007-08 original, 2007-08 revised, and 2008-09 amounts include a total of \$ 487, \$0, \$497, \$506, and \$ 476 per pupil, respectively, in federal and state funds in the blended resource school-based budgets.

ESSEX - NEWARK CITY

22a. Estimated Tax Rate Information

A. Estimated 08-09 School Tax Rate

WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
General Fund School Levy	98,286,088 (A)
Estimated Net Taxable Valuation (as of 10/01/2007)	11,001,867,400 (B)
Estimated 08-09 General Fund School Tax Rate=(A)/(B)X100	0.8934 (C)

WITH REPAYMENT OF DEBT AND ADJUSTMENTS

Total School Levy	98,286,088 (D)
Estimated Net Taxable Valuation (as of 10/01/2007)	11,001,867,400 (E)
Estimated 08-09 Total School Tax Rate=(D)/(E)X100	0.8934 (F)

B. Estimated 08-09 Equalized School Tax Rate

WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS

General Fund School Levy	98,286,088 (G)
Estimated Equalized Valuation (as of 10/01/2007)	17,051,525,430 (H)
Estimated 08-09 Equalized General Fund School Tax Rate=(G)/(H)X100	0.5764 (I)

WITH REPAYMENT OF DEBT AND ADJUSTMENTS

Total School Levy	98,286,088 (J)
Estimated Equalized Valuation (as of 10/01/2007)	17,051,525,430 (K)
Estimated 08-09 Equalized Total School Tax Rate=(J)/(K)X100	0.5764 (L)