

Budget Approval Code: 1600

03/05/2012

UNION - UNION TWP

Advertised Enrollments

ENROLLMENT CATEGORY	October 15, 2010 Actual	October 15, 2011 Actual	October 15, 2012 Estimated
Pupils on Roll Regular Full-Time	6618	6574	6574
Pupils on Roll Regular Shared-Time	12	16	25
Pupils on Roll - Special Full-Time	902	904	904
Pupils on Roll - Special Shared-Time	30	29	20
Subtotal - Pupils On Roll	7562	7523	7523
Private School Placements	63	58	66
Pupils Sent to Other Districts-Reg Prog		2	3
Pupils Sent to Other Dists-Spec Ed Prog	68	56	56
Pupils Received	3	2	2
Pupils in State Facilities	6	4	4

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Advertised Revenues

Budget Category	Account	2010-11 Actual	2011-12 Revised	2012-13 Anticipated
OPERATING BUDGET				
Budgeted Fund Balance - Operating Budget	10-303		949,909	8,120,050
Revenues from Local Sources:				
Local Tax Levy	10-1210	75,443,054	76,951,915	78,490,953
Tuition	10-1300	211,139	55,621	25,040
Transportation Fees from Individuals	10-1410	9,345		
Interest Earned on Capital Reserve Funds	10-1XXX	31,661	25,000	18,000
Unrestricted Miscellaneous Revenues	10-1XXX	660,028	225,000	63,592
SUBTOTAL		76,355,227	77,257,536	78,597,585
Revenues from State Sources:				
Extraordinary Aid	10-3131	1,348,462	969,157	
Other State Aids	10-3XXX	66,058		
Categorical Special Education Aid	10-3132	4,279,517	4,279,517	4,520,284
Equalization Aid	10-3176	21,935,108	24,343,701	25,491,399
Categorical Security Aid	10-3177			312,596
Categorical Transportation Aid	10-3121			309,228
SUBTOTAL		27,629,145	29,592,375	30,633,507
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	126,190	84,686	85,732
Education Jobs Fund	18-4522	120,317	981,238	
SUBTOTAL		246,507	1,065,924	85,732
Adjustment for Prior Year Encumbrances			795,331	
Actual Revenues (Over)/Under Expenditures		14,413,894		
TOTAL OPERATING BUDGET		118,644,773	109,661,075	117,436,874
GRANTS AND ENTITLEMENTS				
Revenues from Local Sources				
	20-1XXX	76,427	482,920	
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	293,703	283,776	283,776
TOTAL REVENUES FROM STATE SOURCES		293,703	283,776	283,776
Revenues from Federal Sources:				
Title I	20-4411-4416	821,176	1,121,337	707,039
Title II	20-4451-4455	240,261	210,799	177,381
Title III	20-4491-4494	70,313	48,966	41,246
Title IV	20-4471-4474	363	163	
I.D.E.A. Part B (Handicapped)	20-4420-4429	3,362,032	2,008,541	1,582,796
Vocational Education	20-4430	34,112	46,649	39,652
Other	20-4XXX		122,349	
TOTAL REVENUES FROM FEDERAL SOURCES		4,528,257	3,558,804	2,548,114
TOTAL GRANTS AND ENTITLEMENTS		4,898,387	4,325,500	2,831,890
REPAYMENT OF DEBT				
Budgeted Fund Balance	40-303		2,135	281,705
Transfers from Capital Reserve	40-5210	572,702		
Revenues from Local Sources:				
Local Tax Levy	40-1210	1,832,700	2,407,988	2,603,922
Miscellaneous	40-1XXX	12,795		
TOTAL REVENUES FROM LOCAL SOURCES		1,845,495	2,407,988	2,603,922
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	125,610	126,596	126,523
TOTAL LOCAL REPAYMENT OF DEBT		2,543,807	2,536,719	3,012,150
Actual Revenues (Over)/Under Expenditures		-224,960		
TOTAL REPAYMENT OF DEBT		2,318,847	2,536,719	3,012,150
TOTAL REVENUES/SOURCES		125,862,007	116,523,294	123,280,914

DEDUCT REVENUES INCLUDED IN MULTIPLE FUNDS DUE TO TRANSFERS:
 Transfers from Capital Reserve 40-5210 572,702

TOTAL REVENUES/SOURCES NET OF TRANSFERS 125,289,305 116,523,294 123,280,914

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Advertised Appropriations

Budget Category	Account	2010-11 Expenditures	2011-12 Rev. Approp.	2012-13 Appropriations
GENERAL CURRENT EXPENSE				
Instruction:				
Regular Programs	11-1XX-100-XXX	35,225,494	34,261,242	35,399,009
Special Education	11-2XX-100-XXX	7,829,278	8,143,921	8,641,831
Basic Skills/Remedial	11-230-100-XXX	2,030,700	1,757,240	1,859,550
Bilingual Education	11-240-100-XXX	468,707	486,835	472,237
Vocational Programs - Local	11-3XX-100-XXX	18,270	29,790	30,790
School-Spon. Co/Extra-Curr. Activities	11-401-100-XXX	181,578	200,205	208,967
School Sponsored Athletics	11-402-100-XXX	746,058	840,936	855,308
Other Instructional Programs	11-4XX-100-XXX	136,418	136,418	148,147
Before/After School Programs	11-421-XXX-XXX	185,484	51,667	
Other Supplemental/At-Risk Programs	11-424-XXX-XXX	205,224		
Support Services:				
Tuition	11-000-100-XXX	8,628,490	9,507,917	9,092,983
Attendance and Social Work Services	11-000-211-XXX	168,069	224,824	231,713
Health Services	11-000-213-XXX	825,851	861,881	898,465
Speech, OT, PT, Related & Extraordinary Services	11-000-216,217	1,901,848	2,344,291	2,140,115
Guidance	11-000-218-XXX	2,228,306	2,199,824	2,391,001
Child Study Teams	11-000-219-XXX	2,556,599	2,582,193	2,699,420
Improvement of Instructional Services	11-000-221-XXX	1,668,357	1,691,217	1,854,318
Educational Media Services - School Library	11-000-222-XXX	963,253	935,332	990,425
Instructional Staff Training Services	11-000-223-XXX	54,723	120,584	112,851
General Administration	11-000-230-XXX	2,184,278	2,612,165	2,306,795
School Administration	11-000-240-XXX	3,707,657	3,934,188	4,026,824
Central Svcs & Admin Info Technology	11-000-253-XXX	1,406,784	1,540,857	1,683,984
Operation and Maintenance of Plant Services	11-000-26X-XXX	8,116,215	9,568,658	12,662,645
Student Transportation Services	11-000-270-XXX	4,071,890	5,651,004	5,824,667
Personal Services - Employee Benefits	11-XXX-XXX-2XX	18,366,865	18,605,647	19,685,000
Total Support Services Expenditures		56,849,185	62,380,582	66,601,206
TOTAL GENERAL CURRENT EXPENSE		103,876,396	108,288,836	114,217,045
CAPITAL EXPENDITURES				
Interest Earned on Capital Reserve	10-604		25,000	18,000
Equipment	12-XXX-XXX-73X	407,099	477,891	1,345,337
Facilities Acquisition and Construction Services	12-000-4XX-XXX	2,361,278	851,420	1,828,460
Capital Reserve-Transfer to Capital Expend Fund	12-000-4XX-931	12,000,000		
TOTAL CAPITAL EXPENDITURES		14,768,377	1,354,311	3,191,797
Transfer of Funds to Charter Schools	10-000-100-56X		17,928	28,032
OPERATING BUDGET GRAND TOTAL		118,644,773	109,661,075	117,436,874
SPECIAL GRANTS AND ENTITLEMENTS				
Local Projects				
Other State Projects:	20-XXX-XXX-XXX	76,427	482,920	
Nonpublic Textbooks	20-XXX-XXX-XXX	31,952	28,008	28,008
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	150,316	146,502	146,502
Nonpublic Handicapped Services	20-XXX-XXX-XXX	73,449	69,259	69,259
Nonpublic Nursing Services	20-XXX-XXX-XXX	37,986	40,007	40,007
Total State Projects		293,703	283,776	283,776
Federal Projects:				
Title I	20-XXX-XXX-XXX	821,176	1,121,337	707,039
Title II	20-XXX-XXX-XXX	240,261	210,799	177,381
Title III	20-XXX-XXX-XXX	70,313	48,966	41,246
Title IV	20-XXX-XXX-XXX	363	163	
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	3,362,032	2,008,541	1,582,796
Vocational Education	20-XXX-XXX-XXX	34,112	46,649	39,652
Other Special Projects	20-XXX-XXX-XXX		122,349	
Total Federal Projects		4,528,257	3,558,804	2,548,114
TOTAL GRANTS AND ENTITLEMENTS		4,898,387	4,325,500	2,831,890
REPAYMENT OF DEBT				
Repayment of Debt - Regular	40-701-510-XXX	2,318,847	2,536,719	3,012,150
TOTAL REPAYMENT OF DEBT		2,318,847	2,536,719	3,012,150
Total Expenditures		125,862,007	116,523,294	123,280,914
DEDUCT EXPENDITURES INCLUDED IN MULTIPLE FUNDS DUE TO TRANSFERS:				
0250X Local Contribution - Transfer to Special Revenue	11-1XX-100-93X			
Capital Reserve - Transfer to Repayment of Debt	12-000-400-933			
Transfer Property Sale Proceeds to Debt Svc Res	11-000-520-934			
TOTAL EXPENDITURES NET OF TRANSFERS		125,862,007	116,523,294	123,280,914

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Advertised Recapitulation of Balance

Budget Category	Audited Balance 6/30/2010	Audited Balance 6/30/2011	Estimated Balance 6/30/2012	Estimated Balance 6/30/2013
Unrestricted:				
General Operating Budget	2,443,634	3,768,167	3,118,258	2,177,315
Repayment of Debt	58,860	283,840	281,705	0
Restricted for Specific Purposes:				
General Operating Budget:				
Capital Reserve	13,915,405	3,420,467	4,995,467	5,013,467

Adult Education Programs	0	0	0	0
Maintenance Reserve	250,000	250,000	250,000	250,000
Legal Reserve	9,122,554	7,179,107	7,179,107	0
Tuition Reserve	0	0	0	0
Current Expense Emergency Reserve	1,000,000	1,000,000	1,000,000	1,000,000
Repayment of Debt:				
Restricted for Repayment of Debt	0	0	0	0

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Advertised Per Pupil Cost Calculations

2012 - 2013

	2009-10 Actual	2010-11 Actual	2011-12 Original Budget	2011-12 Revised Budget	2012-13 Proposed Budget
Per Pupil Cost Calculations:	(1)	(2)	(3)	(4)	(5)
Total Budgetary Comparative Per Pupil Cost	11509	12105	12110	12411	13234
Total Classroom Instruction	7213	7716	7440	7558	7880
Classroom-Salaries and Benefits	6889	7407	7105	7237	7555
Classroom-General Supplies and Textbooks	258	247	283	259	261
Classroom-Purchased Services and Other	67	62	52	62	64
Total Support Services	1711	1746	1762	1841	1911
Support Services-Salaries and Benefits	1564	1666	1670	1703	1816
Total Administrative Costs	1125	1177	1272	1291	1291
Administration-Salaries and Benefits	910	974	992	997	1026
Legal Costs	0	8	17	15	11
Total Operations and Maintenance of Plant	1261	1267	1403	1482	1900
Operations & Maintenance of Plant-Salary & Ben.	842	875	901	945	956
Board Contribution to Food Services	0	0	0	0	0
Total Extracurricular Costs	151	148	161	165	169
Total Equipment Costs	70	54	35	64	179
Employee Benefits as a % of Salaries	25.3	27.6	27.8	28.0	28.5

The information presented in columns 1 through 3 as well as the related descriptions of the per pupil cost calculations are contained in the 2012 Taxpayers' Guide to Education Spending (formerly 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 2011-12 revised appropriations and 2012-13 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 Budgetary comparative per pupil cost, although all components are not shown.

Annual School District Budget Statement Supporting Documentation

UNION - UNION TWP

4A. Advertised Capital Outlay Projects

Describe below, by project number, the appropriations for budgeted Capital Outlay Projects including those items related to the district's Long Range Facilities Plan. Include only construction, remodeling, renovations, installation of service systems, land and improvements, and the purchase of buildings. If the project is eligible for a grant, enter an 'X' in column 4. Do not include equipment. Include all projects budgeted on the transfer lines to capital projects fund (8326 and 8335). If the project is a request to exceed an existing referendum (Under N.J.A.C. 6A:26-4.4(a)3), enter an 'X' in column 5 and enter the funding source for the request in column 6. Complete a detailed budget for each project.

Description/Activity	Project Number	Dollar Amount	Eligible for Grant	Request to Exceed Referendum	Funding Source for Request
AIR CONDITION FS MEDIA CTR	M1001	30,000			
AIR CONDITION WS AUDITORIUM	M1002	150,000			
ASBESTOS DW	M1003	40,000			
CHIMNEY HC	M1004	50,000			
FIRE ALARM UPGRADES DW	M1005	110,000			
BASEBALL DUGOUTS	M1006	40,000			
LOCKER RM GIRLS SMALL GYM UHS	M1007	50,000			
SNACK STAND FOOTBALL FIELD	M1008	100,000			
ARCHITECT ENGINEER FEES		57,000			
CUPOLA CF, FS	M1009	550,000			
BOILERS DW	M1010	550,000			
Total Amount:		1,727,000			