

Union BOE - Union Twp

Notice is hereby given to the legal voters of the Township of Union School District, in the County of Union, of the State of New Jersey, that a Public Hearing will be held at the DMK Black Box Theater at 1980 Morris Avenue, Union, New Jersey 07083, on Thursday, April 30, 2026, at 7:00 pm, for the purpose of conducting a public hearing on the following budget for the Fiscal 2026-27 school year.

Advertised Enrollments

Enrollment Categories	October	October	October
	15, 2024 Actual	15, 2025 Actual	15, 2026 Estimated
Pupils On Roll Regular Full-Time	6,615	6,328	6,271
Pupils On Roll Regular Shared-Time	29	48	48
Pupils On Roll - Special Full-Time	1,152	1,161	1,155
Pupils On Roll - Special Shared-Time	13	10	10
Subtotal - Pupils On Roll	7,809	7,547	7,484
Private School Placements	102	103	175
Pupils Sent to Contracted Preschool Prog	0	1	0
Pupils Sent to Other Districts - Reg Prog	3	0	1
Pupils Sent to Other Dists - Spec Ed Prog	56	72	71
Pupils Received	0	1	1
Pupils in State Facilities	17	4	4

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Union BOE - Union Twp
Advertised Revenues

Budget Category	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy-Base Budget	10-1210	106,048,985	110,248,892	115,185,323
Total Tax Levy	10-121x	106,048,985	110,248,892	115,185,323
Total Tuition	10-1300	0	55,611	0
Unrestricted Miscellaneous Revenues	10-1XXX	2,237,122	150,000	189,997
Interest Earned On Current Expense Emergency Reserve	10-1XXX	0	1	1
Interest Earned on Maintenance Reserve	10-1XXX	0	1	1
Interest Earned on Capital Reserve Funds	10-1XXX	34,538	1	1
Other Restricted Miscellaneous Revenues / Paycheck Protection Program (APSSDs Only)	10-1XXX	5,158	10,000	10,000
Total Revenues from Local Sources		108,325,803	110,464,506	115,385,323
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	2,390,877	2,813,317	2,476,947
Extraordinary Aid	10-3131	3,815,643	2,726,082	2,600,000
Categorical Special Education Aid	10-3132	8,958,353	11,577,015	11,690,852
Equalization Aid	10-3176	43,572,284	38,781,607	37,508,655
Categorical Security Aid	10-3177	2,883,058	2,898,496	2,711,868
Other State Aids	10-3XXX	723,548	0	0
State Reimbursement for Menstrual Products	10-3301	295	0	0
Total Revenues from State Sources		62,344,058	58,796,517	56,988,322
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	85,711	32,130	176,334
Other Federal Grant Revenue-Passed Through State	10-42XX	2,000,000	4,275,000	0
Total Revenues from Federal Sources		2,085,711	4,307,130	176,334
Budgeted Fund Balance-Operating Budget				
Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-303	2,497,298	2,491,688	2,991,691
Withdrawal from Maintenance Reserve	10-309	1,634,030	0	0
Transfers from Other Funds	10-310	950,000	0	0
Other Financing Sources	10-5200	165,921	0	0
Adjustment for Prior Year Encumbrances	10-5XXX	0	2,179,974	0
Actual Revenues (Over)/Under Expenditures		0	3,062,252	0
Total Operating Budget		172,447,747	181,302,067	175,541,670
Grants and Entitlements:				
Student Activity Fund Revenue	20-1760	697,550	0	0
Scholarship Fund Revenue	20-1770	71,688	0	0
Other Revenue from Local Sources	20-1XXX	589,199	724,142	0
Total Revenues from Local Sources	20-1XXX	1,358,437	724,142	0
Revenues from State Sources:				
Preschool Education Aid-Prior Year Carryover	20-3218	1,351,401	1,351,402	610,868
Preschool Education Aid	20-3218	5,805,035	8,213,960	8,857,822
State Grants Through Intermediate Sources	20-3700	380,755	544,422	400,095
Total Revenues from State Sources		7,537,191	10,109,784	9,868,785
Revenues from Federal Sources:				
Title I	20-4411-4416	1,261,329	1,358,646	950,780
Title II	20-4451-4455	178,590	196,014	143,048
Title III	20-4491-4494	113,958	174,098	99,884
Title IV	20-4471-4474	76,077	79,315	63,698
IDEA Part B (Handicapped)	20-4420-4429	2,261,272	2,214,800	1,711,983
ARP-ESSER	20-4540	394	0	0
Other	20-4XXX	528,522	1,002,442	0
Total Revenues from Federal Sources		4,420,142	5,025,315	2,969,393
Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	476,340	756,470	783,518
Actual Revenues (Over)/Under Expenditures-Student Activity Fund		-98,888	0	0
Actual Revenues (Over)/Under Expenditures-Scholarship Fund		20,112	0	0
Total Grants and Entitlements		13,713,334	16,615,711	13,621,696
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	1,810,750	1,687,350	1,636,700
Total Revenues from Local Sources		1,810,750	1,687,350	1,636,700
Budgeted Fund Balance	40-303	0	37,346	0
Total Local Repayment of Debt		1,810,750	1,724,696	1,636,700

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Union BOE - Union Twp
Advertised Revenues

Budget Category	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
Total Repayment of Debt		1,810,750	1,724,696	1,636,700
Total Revenues/Sources		187,971,831	199,642,474	190,800,066
Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	476,340	756,470	783,518
Total Revenues/Sources Net of Transfers		187,495,491	198,886,004	190,016,548

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Union BOE - Union Twp
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	48,443,879	47,506,027	43,321,919
Special Education-Instruction	11-2XX-100-XXX	11,059,661	11,749,200	12,646,905
Basic Skills/Remedial-Instruction	11-230-100-XXX	722,098	819,102	874,739
Bilingual Education-Instruction	11-240-100-XXX	483,277	617,442	710,101
Vocational Programs-Local-Instruction	11-3XX-100-XXX	11,349	14,238	14,238
School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	202,310	263,841	269,920
School-Sponsored Athletics-Instruction	11-402-100-XXX	1,039,767	1,070,185	1,084,260
Before/After School Programs	11-421-XXX-XXX	897	0	0
Other Supplemental/At-Risk Programs	11-424-XXX-XXX	370,837	435,521	599,658
Support Services:				
Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	17,869,111	18,669,908	19,607,995
Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	218,574	240,003	233,557
Undistributed Expenditures-Health Services	11-000-213-XXX	1,418,472	1,516,682	1,614,657
Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	3,463,889	4,538,295	4,789,925
Undistributed Expenditures-Other Support Services, Students>Extraordinary Services	11-000-217-XXX	3,084,629	3,340,180	3,663,892
Undistributed Expenditures-Guidance	11-000-218-XXX	2,733,608	2,812,290	2,959,875
Undistributed Expenditures-Child Study Teams	11-000-219-XXX	3,540,509	3,656,785	3,808,284
Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	2,041,580	1,957,352	2,216,169
Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	728,409	729,259	717,698
Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	8,210	77,639	64,639
Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	3,545,270	4,334,529	4,175,266
Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	5,457,618	6,469,568	6,031,281
Undistributed Expenditures-Central Services	11-000-251-XXX	1,133,819	1,227,125	1,229,757
Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	899,050	1,172,219	1,207,250
Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	11,434,437	12,003,271	12,105,189
Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	11,683,631	14,802,787	12,396,572
Personal Services-Employee Benefits	11-XXX-XXX-2XX	30,558,114	32,811,318	37,298,047
Total Undistributed Expenditures		99,818,930	110,359,210	114,120,053
Interest Earned on Maintenance Reserve	10-606	0	1	1
Increase In Maintenance Reserve	10-606	1	0	0
Interest Earned on Current Expense Emergency Res	10-607	0	1	1
Total General Current Expense		162,153,006	172,834,768	173,641,795
Capital Expenditures:				
Equipment	12-XXX-XXX-730	1,345,700	666,080	595,132
Facilities Acquisition and Construction Services	12-000-400-XXX	5,777,667	7,801,218	157,843
Increase In Capital Reserve	10-604	3,136,836	0	0
Interest Deposit to Capital Reserve	10-604	34,538	1	1
Total Capital Outlay		10,294,741	8,467,299	752,976
Transfer of Funds to Charter Schools	10-000-100-56X	0	0	1,146,899
General Fund Grand Total		172,447,747	181,302,067	175,541,670
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	589,199	724,142	0
Student Activity Fund	20-475-XXX-XXX	598,662	0	0
Scholarship Fund	20-476-XXX-XXX	91,800	0	0
Preschool Education Aid:				
Preschool Education Aid Instruction	20-218-100-XXX	2,757,892	3,218,690	3,077,147
Support Services	20-218-200-XXX	4,869,603	6,748,142	7,145,061
Facility Acquisition and Construction Services	20-218-400-XXX	5,281	355,000	30,000
Total Preschool Education Aid	20-218-XXX-XXX	7,632,776	10,321,832	10,252,208
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	26,895	24,473	100,024
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	157,352	0	100,024
Nonpublic Handicapped Services	20-XXX-XXX-XXX	32,464	0	0
Nonpublic Nursing Services	20-XXX-XXX-XXX	28,862	0	100,024
Nonpublic Technology Initiative	20-XXX-XXX-XXX	25,720	0	0
Nonpublic Security Aid	20-XXX-XXX-XXX	109,462	0	100,023
Other	20-XXX-XXX-XXX	0	519,949	0
Total Other State Projects		380,755	544,422	400,095
Total State Projects	20-XXX-XXX-XXX	8,013,531	10,866,254	10,652,303
Federal Projects:				
Title I	20-XXX-XXX-XXX	1,261,329	1,358,646	950,780
Title II	20-XXX-XXX-XXX	178,590	196,014	143,048
Title III	20-XXX-XXX-XXX	113,958	174,098	99,884
Title IV	20-XXX-XXX-XXX	76,077	79,315	63,698

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Advertised Appropriations

Budget Category	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
IDEA Part B (Handicapped)	20-XXX-XXX-XXX	2,261,272	2,214,800	1,711,983
Other	20-XXX-XXX-XXX	528,522	1,002,442	0
ARP-ESSER Grant Program	20-487-xxx-xxx	394	0	0
Total Federal Projects	20-XXX-XXX-XXX	4,420,142	5,025,315	2,969,393
Total Special Revenue Funds		13,713,334	16,615,711	13,621,696
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	1,810,750	1,724,696	1,636,700
Total Debt Service Funds		1,810,750	1,724,696	1,636,700
Total Expenditures/Appropriations		187,971,831	199,642,474	190,800,066
Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	476,340	756,470	783,518
Total Expenditures Net of Transfers		187,495,491	198,886,004	190,016,548

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Union BOE - Union Twp
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)	7,099,269	5,990,396	4,156,487	3,564,796
(Repayment of Debt)	37,346	37,346	0	0
Restricted for Specific Purposes:				
(General Operating Budget)				
--Capital Reserve	3,282,037	4,985,303	5,827,525	5,827,526
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	949,999	0	1	2
--Legal Reserve	1,501,970	3,900,000	2,400,000	0
--Unemployment Fund	1,405,468	1,410,625	1,410,625	1,410,625
--Tuition Reserve	0	0	0	0
--Current Expense Emergency Reserve	725,000	725,000	725,001	725,002
--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	480,167	579,055	579,055	579,055
--Scholarship Fund	343,984	323,872	323,872	323,872
(Repayment of Debt)				
--Restricted for Repayment of Debt	0	0	0	0

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Union BOE - Union Twp
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	\$16,476	\$17,733	\$18,686	\$19,402	\$19,890
Total Classroom Instruction	\$9,829	\$10,684	\$10,911	\$11,288	\$11,174
Classroom-Salaries and Benefits	\$8,745	\$9,346	\$10,027	\$10,304	\$10,163
Classroom-General Supplies and Textbooks	\$230	\$304	\$246	\$306	\$268
Classroom-Purchased Services	\$854	\$1,034	\$638	\$678	\$743
Total Support Services	\$3,121	\$3,121	\$3,544	\$3,576	\$4,046
Support Services-Salaries and Benefits	\$2,487	\$2,864	\$3,154	\$3,160	\$3,628
Total Administrative Costs	\$1,619	\$1,787	\$1,924	\$2,219	\$2,215
Administration Salaries and Benefits	\$1,328	\$1,441	\$1,510	\$1,771	\$1,747
Total Operations and Maintenance of Plant	\$1,601	\$1,807	\$1,969	\$1,968	\$2,071
Operations and Maintenance-Salaries and Benefits	\$1,147	\$1,228	\$1,338	\$1,334	\$1,472
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$204	\$204	\$217	\$227	\$240
Total Equipment Costs	\$124	\$175	\$116	\$137	\$84
Legal Costs	\$66	\$77	\$91	\$106	\$103
Employee Benefits as a percentage of salaries*	31.19%	36.04%	36.79%	36.57%	42.04%

*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.

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Union BOE - Union Twp
Capital Projects

Description/Activity	Project Number	Dollar Amount	Eligible for Grant	Request to Exceed Referendum	Funding Source for Request to Exceed Referendum
Twp-Union- Asbesto-DW	Twp-Union- Asbesto-DW	\$30,000	N	N	
Twp -Union - Repl.Classroom FI	Twp -Union - Repl.Classroom FI	\$26,383	N	N	

The complete budget will be on file and open to examination at the Township of Union Board of Education, 855 Lehigh Avenue, 2nd Floor, Union, New Jersey 07083 between the hours of 9:00 a.m. and 2:00 p.m., Monday through Friday, excluding holidays.

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