

F-14
 TOWNSHIP OF UNION SCHOOLS
 ADOPTION OF TENTATIVE BUDGET
 2020-2021

BE IT RESOLVED that the tentative budget be approved for the 2020-2021 School Year using the 2020-2021 state aid figures and the Secretary to the Board of Education be authorized to submit the following tentative budget to the Executive County Superintendent of Schools for approval in accordance with the statutory deadline:

	<u>General Fund</u>	<u>Special Revenues</u>	<u>Debt Service</u>	<u>TOTAL</u>
2020-21 Total Expenditures	\$131,845,513	\$7,100,637	\$2,804,650	\$141,750,800
Less: Anticipated Revenues	<u>\$ 38,442,429</u>	<u>\$7,100,637</u>	<u>\$ 115,167</u>	<u>\$ 45,658,233</u>
Taxes to be Raised	<u>\$ 93,403,084</u>	<u>\$ _____ 0</u>	<u>\$2,689,483</u>	<u>\$ 96,092,567</u>

And to advertise said tentative budget in the Union County Local Source newspaper in accordance with the form suggested by the State Department of Education and according to law; and

BE IT FURTHER RESOLVED, that a public hearing be held at Union High School Library, North Third Street, Union, New Jersey on Thursday, April 30, 2020 at 7:00 p.m. for the purpose of conducting a public hearing on the budget for the 2020-2021 school year.

DATED: March 17, 2020

 Nancy Minneci
 President, Board of Education

 Gregory A. Tatum
 Superintendent of Schools

 Manuel E. Vieira
 Board Secretary

Union - 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 in the Union High School Library of the Township of Union Board of Education, 2350 North Third Street, Union, New Jersey 07083, on Thursday April 30, 2020, for the purpose of conducting a public hearing on the following budget for the 2020-2021 school year.

Advertised Enrollments

Enrollment Categories	October	October	October
	15, 2018	15, 2019	15, 2020
	Actual	Actual	Estimated
Pupils On Roll Regular Full-Time	6,064	6,144	6,112
Pupils On Roll Regular Shared-Time	18	15	15
Pupils On Roll - Special Full-Time	1,004	1,060	1,059
Pupils On Roll - Special Shared-Time	10	16	16
Subtotal - Pupils On Roll	7,096	7,235	7,202
Private School Placements	82	89	89
Pupils Sent to Other Districts - Reg Prog	3	0	0
Pupils Sent to Other Dists - Spec Ed Prog	58	58	57
Pupils Received	9	9	9
Pupils in State Facilities	2	2	0

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Advertised Revenues

Budget Category	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	89,776,128	91,571,651	93,403,084
Total Tuition	10-1300	171,267	100,000	0
Transportation Fees from Individuals	10-1410	13,394	0	0
Rents and Royalties	10-1910	37,119	0	0
Unrestricted Miscellaneous Revenues	10-1XXX	0	445,000	593,944
Interest Earned on Capital Reserve Funds	10-1XXX	0	5,000	4,000
Other Restricted Miscellaneous Revenues	10-1XXX	859,027	0	0
Total Revenues from Local Sources		90,856,935	92,121,651	94,001,028
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	1,894,809	1,894,809	1,894,809
Extraordinary Aid	10-3131	2,043,636	1,400,000	1,700,000
Categorical Special Education Aid	10-3132	4,600,487	4,934,707	5,328,185
Equalization Aid	10-3176	25,765,094	25,765,094	25,765,094
Categorical Security Aid	10-3177	423,870	423,870	423,870
Other State Aids	10-3XXX	106,989	0	0
Total Revenues from State Sources		34,834,885	34,418,480	35,111,958
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	198,554	172,330	175,276
Total Revenues from Federal Sources		198,554	172,330	175,276
Budgeted Fund Balance-Operating Budget				
Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-303	0	1,067,766	2,227,251
Adjustment for Prior Year Encumbrances	10-309	0	231,000	330,000
Actual Revenues (Over)/Under Expenditures		0	915,410	0
Total Operating Budget		209,856	0	0
Total Operating Budget		126,100,230	128,926,637	131,845,513
Grants and Entitlements:				
Other Revenue from Local Sources	20-1XXX	62,137	443,486	0
Total Revenues from Local Sources	20-1XXX	62,137	443,486	0
Revenues from State Sources:				
Preschool Education Aid-Prior Year Carryover	20-3218	0	0	135,500
Preschool Education Aid	20-3218	2,157,564	3,160,515	3,733,788
Other Restricted Entitlements	20-32XX	383,395	418,266	418,266
Total Revenues from State Sources		2,540,959	3,578,781	4,287,639
Revenues from Federal Sources:				
Title I	20-4411-4416	973,401	1,108,324	778,597
Title II	20-4451-4455	314,089	296,398	148,310
Title III	20-4491-4494	64,873	80,175	69,753
Title IV	20-4471-4474	21,363	56,294	45,035
I.D.E.A. Part B (Handicapped)	20-4420-4429	1,796,339	1,880,720	1,460,279
Vocational Education	20-4430	47,409	50,552	40,442
Total Revenues from Federal Sources		3,217,474	3,472,463	2,542,416
Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	0	270,582
Total Grants and Entitlements		5,820,570	7,494,730	7,100,637
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	2,767,366	2,749,240	2,689,483
Total Revenues from Local Sources		2,767,366	2,749,240	2,689,483
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	114,619	114,510	115,167
Total Local Repayment of Debt		2,881,985	2,863,750	2,804,650
Actual Revenues (Over)/Under Expenditures		50,365	0	0
Total Repayment of Debt		2,932,350	2,863,750	2,804,650
Total Revenues/Sources		134,853,150	139,285,117	141,750,800
Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	0	270,582
Total Revenues/Sources Net of Transfers		134,853,150	139,285,117	141,480,218

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Advertised Appropriations

Budget Category	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Current Expense:				
Instruction:				
Regular Programs-Instruction	11-1XX-100-XXX	36,805,601	38,499,794	38,225,674
Special Education-Instruction	11-2XX-100-XXX	9,896,763	9,874,198	9,449,026
Basic Skills/Remedial-Instruction	11-230-100-XXX	1,275,771	1,090,182	398,687
Bilingual Education-Instruction	11-240-100-XXX	920,699	954,008	838,806
Vocational Programs-Local-Instruction	11-3XX-100-XXX	18,018	19,570	21,030
School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	206,729	255,323	273,762
School-Sponsored Athletics-Instruction	11-402-100-XXX	912,974	1,007,399	991,196
Before/After School Programs	11-421-XXX-XXX	61,636	245,700	230,900
Support Services:				
Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	11,259,821	11,611,697	12,263,230
Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	280,262	313,394	323,882
Undistributed Expenditures-Health Services	11-000-213-XXX	877,075	1,013,746	1,076,036
Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	3,164,082	3,332,170	3,729,254
Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	3,202,687	3,164,937	2,472,932
Undistributed Expenditures-Guidance	11-000-218-XXX	2,051,848	2,023,805	2,095,706
Undistributed Expenditures-Child Study Teams	11-000-219-XXX	3,014,599	3,163,921	3,259,631
Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	1,651,646	1,666,737	1,640,675
Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	764,872	862,260	969,476
Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	50,288	148,256	146,991
Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	2,475,400	3,088,456	2,978,151
Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	4,546,877	5,086,952	4,931,425
Undistributed Expenditures-Central Services	11-000-251-XXX	1,264,877	1,277,802	1,271,861
Undistributed Expenditures-Administrative Information Technology	11-000-252-XXX	679,915	733,499	698,533
Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	9,325,469	10,341,295	10,527,850
Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	6,931,928	6,764,086	8,477,303
Personal Services-Employee Benefits	11-XXX-XXX-2XX	22,278,666	21,383,005	22,490,000
Total Undistributed Expenditures		73,820,312	75,976,018	79,352,936
Total General Current Expense		123,918,503	127,922,192	129,782,017
Capital Expenditures:				
Equipment	12-XXX-XXX-730	927,567	666,985	1,008,306
Facilities Acquisition and Construction Services	12-000-400-XXX	114,160	332,460	431,460
Capital Reserve-Transfer to Capital Projects	12-000-400-931	1,140,000	0	0
Interest Deposit to Capital Reserve	10-604	0	5,000	4,000
Total Capital Outlay		2,181,727	1,004,445	1,443,766
Transfer of Funds to Charter Schools	10-000-100-56X	0	0	619,730
General Fund Grand Total		126,100,230	128,926,637	131,845,513
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	62,137	443,486	0
Preschool Education Aid:				
Preschool Education Aid Instruction	20-218-100-XXX	1,386,225	1,549,662	2,070,285
Support Services	20-218-200-XXX	771,339	1,501,822	1,972,670
Facility Acquisition and Construction Services	20-218-400-XXX	0	109,031	97,000
Total Preschool Education Aid	20-218-XXX-XXX	2,157,564	3,160,515	4,139,955
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	24,805	24,774	24,774
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	172,236	164,838	164,838
Nonpublic Handicapped Services	20-XXX-XXX-XXX	46,624	95,644	95,644
Nonpublic Nursing Services	20-XXX-XXX-XXX	45,132	45,590	45,590
Nonpublic Technology Initiative	20-XXX-XXX-XXX	17,533	16,920	16,920
Nonpublic Security Aid	20-XXX-XXX-XXX	57,037	70,500	70,500
Other	20-XXX-XXX-XXX	20,028	0	0
Total Other State Projects		383,395	418,266	418,266
Total State Projects	20-XXX-XXX-XXX	2,540,959	3,578,781	4,558,221
Federal Projects:				
Title I	20-XXX-XXX-XXX	973,401	1,108,324	778,597
Title II	20-XXX-XXX-XXX	314,089	296,398	148,310
Title III	20-XXX-XXX-XXX	64,873	80,175	69,753
Title IV	20-XXX-XXX-XXX	21,363	56,294	45,035
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	1,796,339	1,880,720	1,460,279
Vocational Education	20-XXX-XXX-XXX	47,409	50,552	40,442
Total Federal Projects	20-XXX-XXX-XXX	3,217,474	3,472,463	2,542,416
Total Special Revenue Funds		5,820,570	7,494,730	7,100,637

Repayment of Debt:

(Continued)

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Advertised Appropriations

Budget Category	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Total Regular Debt Service	40-701-510-XXX	2,932,350	2,863,750	2,804,117
Total Debt Service Funds		2,932,350	2,863,750	2,804,117
Total Expenditures/Appropriations		134,853,150	139,285,117	141,750,800
Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	0	0	270,582
Total Expenditures Net of Transfers		134,853,150	139,285,117	141,480,218

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 Advertised Recapitulation of Balances

Budget Category	Audited Balance 06-30-2018	Audited Balance 06-30-2019	Estimated Balance 06-30-2020	Estimated Balance 06-30-2021
Unrestricted:				
--General Operating Budget	3,660,119	3,731,829	2,560,225	2,560,225
--Repayment of Debt	50,365	0	0	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	1,667,015	564,364	338,364	12,364
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	450,000	450,000	450,000	450,000
--Legal Reserve	2,264,213	3,035,818	2,227,251	0
--Tuition Reserve	0	0	0	0
--Current Expense Emergency Reserve	725,000	725,000	725,000	725,000
--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
Repayment of Debt:				
--Restricted for Repayment of Debt	0	0	0	0

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 Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2017-18	2018-19	2019-20	2019-20	2020-21
	Actual Costs	Actual Costs	Original Budget	Revised Budget	Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$15,139	\$15,171	\$15,598	\$15,651	\$15,740
Total Classroom Instruction	\$9,225	\$10,268	\$9,147	\$9,153	\$9,077
Classroom-Salaries and Benefits	\$8,906	\$9,863	\$8,636	\$8,527	\$8,387
Classroom-General Supplies and Textbooks	\$184	\$225	\$260	\$241	\$264
Classroom-Purchased Services	\$135	\$180	\$251	\$385	\$427
Total Support Services	\$2,586	\$2,160	\$2,866	\$2,806	\$2,890
Support Services-Salaries and Benefits	\$2,296	\$1,832	\$2,512	\$2,432	\$2,475
Total Administrative Costs	\$1,502	\$1,264	\$1,586	\$1,690	\$1,690
Administration Salaries and Benefits	\$1,216	\$987	\$1,301	\$1,306	\$1,341
Total Operations and Maintenance of Plant	\$1,568	\$1,318	\$1,701	\$1,701	\$1,755
Operations and Maintenance-Salaries and Benefits	\$1,114	\$874	\$1,163	\$1,177	\$1,215
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$184	\$158	\$209	\$212	\$217
Total Equipment Costs	\$119	\$130	\$96	\$108	\$155
Legal Costs	\$36	\$56	\$31	\$76	\$84
Employee Benefits as a percentage of salaries*	28.57%	29.96%	28.00%	28.41%	30.23%

*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 2019-20 revised appropriations and the 2020-21 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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Capital Projects

Description/Activity	Project Number	Dollar Amount	Eligible for Grant	Request to Exceed Referendum	Funding Source for Request to Exceed Referendum
ASBESTOS REMOVAL - DW	1	\$66,000	N	N	
BATHROOM RENOS - DW	2	\$82,500	N	N	
NEW GYM FLOOR - BH	3	\$99,000	N	N	
MASONRY - DW	4	\$27,500	N	N	
NEW FLOORING - DW	5	\$55,000	N	N	

The complete budget will be on file and open to examination at the James Caulfield Administration building, 2369 Morris Avenue, Union New Jersey, Union County New Jersey between the hours of 8:00 am and 4:00 pm Monday through Friday, excluding holidays.

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