

Union - Summit City

Notice is hereby given to the legal voters of the Summit school district, in the County of Union, of the State of New Jersey, that a Public Hearing will be held in the Wilson Board Meeting Room of the Summit Board of Education, 14 Beekman Terrace, Summit, NJ, on Friday, March 22, 2024 at 1:00 PM, for the purpose of conducting a public hearing on the following budget for the 2024-2025 school year.

Advertised Enrollments

Enrollment Categories	October	October	October
	15, 2022 Actual	13, 2023 Actual	15, 2024 Estimated
Pupils On Roll Regular Full-Time	3,501	3,547	3,698
Pupils On Roll Regular Shared-Time	7	9	9
Pupils On Roll - Special Full-Time	411	415	446
Pupils On Roll - Special Shared-Time	10	14	14
Subtotal - Pupils On Roll	3,929	3,985	4,167
Private School Placements	16	15	18
Pupils Sent to Other Districts - Reg Prog	0	1	1
Pupils Sent to Other Dists - Spec Ed Prog	3	2	2
Pupils Received	8	5	5
Pupils in State Facilities	2	0	0

Union - Summit City
Advertised Revenues

Budget Category	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	69,767,778	71,131,283	73,233,933
Total Tuition	10-1300	581,270	479,684	479,684
Unrestricted Miscellaneous Revenues	10-1XXX	315,604	175,000	325,000
Interest Earned on Capital Reserve Funds	10-1XXX	34,415	0	0
Other Restricted Miscellaneous Revenues / Paycheck Protection Program (APSSDs Only)	10-1XXX	22,982	0	0
Total Revenues from Local Sources		70,722,049	71,785,967	74,038,617
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	203,264	203,264	203,264
Extraordinary Aid	10-3131	760,992	700,000	700,000
Categorical Special Education Aid	10-3132	3,427,400	4,140,348	4,675,859
Categorical Security Aid	10-3177	391,879	391,879	462,813
State Reimbursements from Securing Our Childrens Future Bond Act	10-3256	230,899	0	0
Total Revenues from State Sources		5,014,434	5,435,491	6,041,936
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	62,763	59,010	64,301
FFCRA/SEMI and ARRA/SEMI Revenue	10-4210	6,764	0	0
Other Federal Grant Revenue-Passed Through State	10-42XX	24,871	0	0
Total Revenues from Federal Sources		94,398	59,010	64,301
Budgeted Fund Balance-Operating Budget	10-303	0	2,500,000	4,022,479
Withdrawal from Capital Reserve for Local Share	10-307	0	1,465,000	650,000
Withdrawal from Maintenance Reserve	10-310	0	164,000	550,000
Adjustment for Prior Year Encumbrances		0	158,909	0
Actual Revenues (Over)/Under Expenditures		-1,736,575	0	0
Total Operating Budget		74,094,306	81,568,377	85,367,333
Grants and Entitlements:				
Student Activity Fund Revenue	20-1760	880,500	0	0
Scholarship Fund Revenue	20-1770	97,815	0	0
Other Revenue from Local Sources	20-1XXX	1,005,850	0	0
Total Revenues from Local Sources	20-1XXX	1,984,165	0	0
Revenues from State Sources:				
SDA Emergent Needs and Capital Maintenance In School Districts	20-3257	46,161	0	0
Other Restricted Entitlements	20-32XX	571,942	140,935	140,935
Total Revenues from State Sources		618,103	140,935	140,935
Revenues from Federal Sources:				
Title I	20-4411-4416	309,002	145,870	145,870
Title II	20-4451-4455	69,942	31,496	31,496
Title III	20-4491-4494	63,501	18,309	18,309
Title IV	20-4471-4474	22,369	0	0
IDEA Part B (Handicapped)	20-4420-4429	1,087,193	441,163	441,163
ARP-ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	85,260	0	0
ARP-ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	9,209	0	0

ARP-ESSER Subgrant-New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-4544	45,000	0	0
ARP-ESSER	20-4540	283,694	0	0
CRRSA Act-Learning Acceleration Grant	20-4535	1,673	0	0
CRRSA Act-Mental Health Grant	20-4536	38,026	0	0
Additional or Compensatory Special Education and Related Services (ACSERS)	20-4537	249,695	0	0
Total Revenues from Federal Sources		2,264,564	636,838	636,838
Actual Revenues (Over)/Under Expenditures-Student Activity Fund		-16,876	0	0
Actual Revenues (Over)/Under Expenditures-Scholarship Fund		-33,058	0	0
Total Grants and Entitlements		4,816,898	777,773	777,773
Total Revenues/Sources		78,911,204	82,346,150	86,145,106
Total Revenues/Sources Net of Transfers		78,911,204	82,346,150	86,145,106

Union - Summit City
Advertised Appropriations

Budget Category	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
General Current Expense:				
Instruction:				
Regular Programs-Instruction	11-1XX-100-XXX	25,822,132	28,039,151	29,056,520
Special Education-Instruction	11-2XX-100-XXX	7,923,326	8,738,122	8,708,362
Basic Skills/Remedial-Instruction	11-230-100-XXX	710,615	840,995	814,701
Bilingual Education-Instruction	11-240-100-XXX	771,715	855,935	951,087
School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	395,862	394,864	392,709
School-Sponsored Athletics-Instruction	11-402-100-XXX	1,132,527	1,189,698	1,234,539
Summer School	11-422-XXX-XXX	88,298	106,000	125,350
Support Services:				
Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	1,809,227	2,072,147	2,350,275
Undistributed Expenditures-Health Services	11-000-213-XXX	904,157	862,276	963,150
Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	845,982	923,030	947,534
Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	276,826	400,000	408,000
Undistributed Expenditures-Guidance	11-000-218-XXX	1,281,393	1,402,113	1,417,893
Undistributed Expenditures-Child Study Teams	11-000-219-XXX	1,273,600	1,254,486	1,356,862
Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	1,278,196	1,946,937	2,102,514
Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	1,087,851	1,172,403	1,241,460
Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	37,968	84,272	94,786
Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	1,186,321	1,295,741	1,323,150
Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	3,102,196	3,157,191	3,243,842
Undistributed Expenditures-Central Services	11-000-251-XXX	1,071,788	1,209,065	1,268,317
Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	568,928	620,266	635,131
Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	6,036,789	6,823,074	7,018,801
Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	1,353,082	1,603,150	1,664,703
Personal Services-Employee Benefits	11-XXX-XXX-2XX	13,461,952	14,675,573	16,555,010
Total Undistributed Expenditures		35,576,256	39,501,724	42,591,428
Total General Current Expense		72,420,731	79,666,489	83,874,696
Capital Expenditures:				
Equipment	12-XXX-XXX-730	580,373	51,472	36,200
Facilities Acquisition and Construction Services	12-000-400-XXX	488,152	1,850,416	1,456,437
Capital Reserve-Transfer to Capital Projects	12-000-400-931	605,050	0	0
Total Capital Outlay		1,673,575	1,901,888	1,492,637
General Fund Grand Total		74,094,306	81,568,377	85,367,333
Special Grants and Entitlements:				
Local Projects				
Student Activity Fund	20-XXX-XXX-XXX	1,005,850	0	0
Scholarship Fund	20-475-XXX-XXX	863,624	0	0
	20-476-XXX-XXX	64,757	0	0
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	27,040	12,202	12,202
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	9,183	0	0
Nonpublic Handicapped Services	20-XXX-XXX-XXX	71,867	51,573	51,573
Nonpublic Nursing Services	20-XXX-XXX-XXX	101,252	21,606	21,606
Nonpublic Technology Initiative	20-XXX-XXX-XXX	57,577	18,206	18,206
Nonpublic Security Aid	20-XXX-XXX-XXX	298,363	36,739	36,739
SDA Emergent Needs and Capital Maintenance In School Districts	20-492-XXX-XXX	46,161	0	0
Other	20-XXX-XXX-XXX	6,660	609	609
Total Other State Projects		618,103	140,935	140,935
Total State Projects	20-XXX-XXX-XXX	618,103	140,935	140,935
Federal Projects:				
Title I	20-XXX-XXX-XXX	309,002	145,870	145,870
Title II	20-XXX-XXX-XXX	69,942	31,496	31,496
Title III	20-XXX-XXX-XXX	63,501	18,309	18,309
Title IV	20-XXX-XXX-XXX	22,369	0	0
IDEA Part B (Handicapped)	20-XXX-XXX-XXX	1,087,193	441,163	441,163
CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	1,673	0	0
CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	38,026	0	0
Additional or Compensatory Special Education and Related Services (ACSERS) Program	20-486-XXX-XXX	249,695	0	0

ARP-ESSER Grant Program	20-487-xxx-xxx	283,694	0	0
ARP-ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	85,260	0	0
ARP-ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	9,209	0	0
ARP-ESSER Subgrant New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-491-xxx-xxx	45,000	0	0
Total Federal Projects	20-XXX-XXX-XXX	2,264,564	636,838	636,838

**Union - Summit City
Advertised Appropriations**

Budget Category	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
Total Special Revenue Funds		4,816,898	777,773	777,773
Total Expenditures/Appropriations		78,911,204	82,346,150	86,145,106
Total Expenditures Net of Transfers		78,911,204	82,346,150	86,145,106

**Union - Summit City
Advertised Recapitulation of Balances**

Budget Category	Audited Balance 06-30-2022	Audited Balance 06-30-2023	Estimated Balance 06-30-2024	Estimated Balance 06-30-2025
Unrestricted:				
(General Operating Budget)	4,566,322	3,798,089	1,822,831	322,831
(Repayment of Debt)	0	0	0	0
Restricted for Specific Purposes:				
(General Operating Budget)				
--Capital Reserve	5,046,253	5,785,204	4,320,204	3,670,204
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	1,049,983	1,459,271	1,295,271	745,271
--Legal Reserve	1,724,742	3,047,221	2,522,479	0
--Unemployment Fund	678,738	701,720	701,720	701,720
--Tuition Reserve	0	0	0	0
--Current Expense Emergency Reserve	151	151	151	151
--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
--State Military Impact Aid Reserve Pursuant to P.L. 2023 c.112 (Special Revenue Fund)			0	0
--Student Activity Fund	424,033	440,909	440,909	440,909
--Scholarship Fund	174,374	207,432	207,432	207,432
(Repayment of Debt)				
--Restricted for Repayment of Debt	0	0	0	0

**Union - Summit City
Advertised Per Pupil Cost Calculations**

Per Pupil Cost Calculations	2021-22 Actual Costs	2022-23 Actual Costs	2023-24 Original Budget	2023-24 Revised Budget	2024-25 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$17,797	\$17,640	\$19,298	\$19,112	\$19,194
Total Classroom Instruction	\$11,454	\$11,305	\$12,291	\$12,174	\$12,196
Classroom-Salaries and Benefits	\$10,979	\$10,812	\$11,579	\$11,452	\$11,453
Classroom-General Supplies and Textbooks	\$376	\$408	\$615	\$628	\$653
Classroom-Purchased Services	\$99	\$86	\$97	\$94	\$90
Total Support Services	\$2,157	\$2,212	\$2,547	\$2,515	\$2,601
Support Services-Salaries and Benefits	\$1,997	\$2,026	\$2,327	\$2,278	\$2,363
Total Administrative Costs	\$1,816	\$1,872	\$1,941	\$1,941	\$1,938
Administration Salaries and Benefits	\$1,622	\$1,693	\$1,743	\$1,733	\$1,749
Total Operations and Maintenance of Plant	\$1,897	\$1,774	\$2,022	\$1,990	\$1,967
Operations and Maintenance-Salaries and Benefits	\$1,115	\$1,105	\$1,290	\$1,266	\$1,202
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$471	\$474	\$489	\$484	\$484
Total Equipment Costs	\$182	\$148	\$13	\$13	\$9
Legal Costs	\$63	\$59	\$61	\$65	\$41
Employee Benefits as a percentage of salaries*	27.03%	27.18%	27.40%	27.43%	30.15%

*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 2023-24 revised appropriations and the 2024-25 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 - Summit City
Capital Projects

Description/Activity	Project Number	Dollar Amount	Eligible for Grant	Request to Exceed Referendum	Funding Source for Request to Exceed Referendum
Professional Service Fees - Architect/Engineer	1	\$100,000	N	N	
HS Carpet/floor replacement - Aud & Senior Lounge	2	\$350,000	N	N	
HS Bathrooms Reno- Teachers' Room and Locker Rooms	3	\$50,000	N	N	
HS - Handicapped Ramp	4	\$150,000	N	N	
MS - VCT Replacement in Hallways	5	\$100,000	N	N	
JES - Playground Renovation	6	\$350,000	N	N	
District-wide - Interior/Exterior Door Replacement	7	\$100,000	N	N	
District-wide - New Printers	8	\$40,000	N	N	
District-wide Technology Equipment Lease Purchase	9	\$181,416	N	N	

The complete budget will be on file and open to examination at the Office of the Board of Education, 14 Beekman Terrace, Summit, Union County, New Jersey between the hours of 8:30 am and 4:00 pm Monday through Friday, excluding holidays.