

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 Library/Media Center of Summit High School, 125 Kent Place Boulevard, Summit, NJ 07901 on Thursday, March 26, 2026 at 6:00 PM, for the purpose of conducting a public hearing on the following budget for the 2026-2027 school year.

Advertised Enrollments

Enrollment Categories	October	October	October
	15, 2024 Actual	15, 2025 Actual	15, 2026 Estimated
Pupils On Roll Regular Full-Time	3,575	3,549	3,594
Pupils On Roll Regular Shared-Time	12	11	12
Pupils On Roll - Special Full-Time	392	389	392
Pupils On Roll - Special Shared-Time	12	7	12
Subtotal - Pupils On Roll	3,991	3,956	4,010
Private School Placements	13	18	20
Pupils Sent to Other Districts - Reg Prog	1	0	6
Pupils Sent to Other Dists - Spec Ed Prog	2	0	1
Pupils Received	5	5	11
Pupils in State Facilities	0	1	1

Union - Summit City
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	73,233,933	76,123,727	79,873,363
Total Tax Levy	10-121x	73,233,933	76,123,727	79,873,363
Total Tuition	10-1300	328,988	324,929	324,700
Transportation Fees from Other Local Education Authorities	10-1420-1440	53,844	0	0
Unrestricted Miscellaneous Revenues	10-1XXX	799,046	425,000	425,000
Interest Earned on Capital Reserve Funds	10-1XXX	37,791	0	0
Other Restricted Miscellaneous Revenues / Paycheck Protection Program (APSSDs Only)	10-1XXX	74,220	0	0
Total Revenues from Local Sources		74,527,822	76,873,656	80,623,063
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	203,264	197,508	194,431
Extraordinary Aid	10-3131	596,681	700,000	590,000
Categorical Special Education Aid	10-3132	4,675,859	4,137,406	4,028,207
Categorical Security Aid	10-3177	462,813	846,765	803,591
State Reimbursement for Menstrual Products	10-3301	514	0	0
Total Revenues from State Sources		5,939,131	5,881,679	5,616,229
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	18,351	7,144	33,604
Other Federal Grant Revenue-Passed Through State	10-42XX	5,450	0	0
Total Revenues from Federal Sources		23,801	7,144	33,604
Budgeted Fund Balance-Operating Budget	10-303	0	2,483,724	2,500,000
Withdrawal from Capital Reserve for Local Share	10-307	0	100,000	850,000
Withdrawal from Maintenance Reserve	10-310	0	0	50,000
Adjustment for Prior Year Encumbrances		0	1,643,167	0
Actual Revenues (Over)/Under Expenditures		1,023,417	0	0
Total Operating Budget		81,514,171	86,989,370	89,672,896
Grants and Entitlements:				
Student Activity Fund Revenue	20-1760	920,100	0	0
Scholarship Fund Revenue	20-1770	99,192	0	0
Other Revenue from Local Sources	20-1XXX	993,114	0	0
Total Revenues from Local Sources	20-1XXX	2,012,406	0	0
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	742,412	140,935	140,935
Total Revenues from State Sources		742,412	140,935	140,935
Revenues from Federal Sources:				
Title I	20-4411-4416	182,308	192,891	144,668
Title II	20-4451-4455	59,541	81,943	61,457
Title III	20-4491-4494	32,721	52,116	39,087
Title IV	20-4471-4474	0	15,519	11,639
IDEA Part B (Handicapped)	20-4420-4429	1,157,643	588,217	441,163
ARP-ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	7,406	0	0
ARP-ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	12,154	0	0
Other	20-4XXX	114,803	0	0
Total Revenues from Federal Sources		1,566,576	930,686	698,014
Actual Revenues (Over)/Under Expenditures-Student Activity Fund		-22,043	0	0
Actual Revenues (Over)/Under Expenditures-Scholarship Fund		-25,584	0	0
Total Grants and Entitlements		4,273,767	1,071,621	838,949
Total Revenues/Sources		85,787,938	88,060,991	90,511,845
Total Revenues/Sources Net of Transfers		85,787,938	88,060,991	90,511,845

Union - Summit City
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	27,768,032	28,754,263	28,906,562
Special Education-Instruction	11-2XX-100-XXX	8,261,990	8,375,730	8,946,520
Basic Skills/Remedial-Instruction	11-230-100-XXX	838,713	904,950	888,815
Bilingual Education-Instruction	11-240-100-XXX	878,819	915,459	793,936
School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	421,013	419,204	408,123
School-Sponsored Athletics-Instruction	11-402-100-XXX	1,183,113	1,236,665	1,289,237
Summer School	11-422-XXX-XXX	83,375	15,350	15,350
Support Services:				
Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	1,916,464	2,634,458	2,832,006
Undistributed Expenditures-Health Services	11-000-213-XXX	874,198	969,196	1,014,456
Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	861,930	919,517	989,764
Undistributed Expenditures-Other Support Services, Students>Extraordinary Services	11-000-217-XXX	439,324	475,000	525,000
Undistributed Expenditures-Guidance	11-000-218-XXX	1,345,238	1,398,470	1,437,162
Undistributed Expenditures-Child Study Teams	11-000-219-XXX	1,396,138	1,398,283	1,409,273
Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	1,956,852	1,799,350	1,897,937
Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	1,190,991	1,065,702	1,039,116
Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	62,834	74,165	74,165
Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	1,336,161	1,166,222	1,165,997
Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	3,162,969	3,342,999	3,379,728
Undistributed Expenditures-Central Services	11-000-251-XXX	1,192,545	1,350,463	1,290,899
Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	644,840	644,612	678,921
Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	6,999,780	7,387,015	7,163,598
Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	1,456,673	1,990,832	1,936,799
Personal Services-Employee Benefits	11-XXX-XXX-2XX	15,829,598	18,044,812	20,433,095
Total Undistributed Expenditures		40,666,535	44,661,096	47,267,916
Total General Current Expense		80,101,590	85,282,717	88,516,459
Capital Expenditures:				
Equipment	12-XXX-XXX-730	35,711	40,000	0
Facilities Acquisition and Construction Services	12-000-400-XXX	1,376,870	1,666,653	1,156,437
Total Capital Outlay		1,412,581	1,706,653	1,156,437
General Fund Grand Total		81,514,171	86,989,370	89,672,896
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	993,114	0	0
Student Activity Fund	20-475-XXX-XXX	898,057	0	0
Scholarship Fund	20-476-XXX-XXX	73,608	0	0
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	19,596	12,202	12,202
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	251	0	0
Nonpublic Handicapped Services	20-XXX-XXX-XXX	116,160	51,573	51,573
Nonpublic Nursing Services	20-XXX-XXX-XXX	102,891	21,606	21,606
Nonpublic Technology Initiative	20-XXX-XXX-XXX	71,289	18,206	18,206
Nonpublic Security Aid	20-XXX-XXX-XXX	305,825	36,739	36,739
Other	20-XXX-XXX-XXX	126,400	609	609
Total Other State Projects		742,412	140,935	140,935
Total State Projects	20-XXX-XXX-XXX	742,412	140,935	140,935
Federal Projects:				
Title I	20-XXX-XXX-XXX	182,308	192,891	144,668
Title II	20-XXX-XXX-XXX	59,541	81,943	61,457
Title III	20-XXX-XXX-XXX	32,721	52,116	39,087
Title IV	20-XXX-XXX-XXX	0	15,519	11,639
IDEA Part B (Handicapped)	20-XXX-XXX-XXX	1,157,643	588,217	441,163
Other	20-XXX-XXX-XXX	114,803	0	0
ARP-ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	7,406	0	0
ARP-ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	12,154	0	0
Total Federal Projects	20-XXX-XXX-XXX	1,566,576	930,686	698,014
Total Special Revenue Funds		4,273,767	1,071,621	838,949
Total Expenditures/Appropriations		85,787,938	88,060,991	90,511,845
Total Expenditures Net of Transfers		85,787,938	88,060,991	90,511,845

Union - Summit City
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)	3,037,811	1,630,283	1,630,283	1,630,283
(Repayment of Debt)	0	0	0	0
Restricted for Specific Purposes:				
(General Operating Budget)				
--Capital Reserve	4,499,660	4,324,191	4,224,191	3,374,191
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	1,295,271	1,218,565	1,218,565	1,168,565
--Legal Reserve	5,006,203	4,983,724	2,500,000	0
--Unemployment Fund	754,506	828,726	828,726	828,726
--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
(Special Revenue Fund)				
--Student Activity Fund	397,922	419,965	419,965	419,965
--Scholarship Fund	118,490	144,074	144,074	144,074
(Repayment of Debt)				
--Restricted for Repayment of Debt	0	0	0	0

Union - Summit City
Advertised Per Pupil Cost Calculations

	2023-24	2024-25	2025-26	2025-26	2026-27
	Actual	Actual	Original	Revised	Proposed
Per Pupil Cost Calculations	Costs	Costs	Budget	Budget	Budget
Total Budgetary Comparative Per Pupil Cost	\$18,266	\$19,079	\$19,263	\$20,418	\$20,900
Total Classroom Instruction	\$11,612	\$12,015	\$12,128	\$12,918	\$13,315
Classroom-Salaries and Benefits	\$10,961	\$11,326	\$11,516	\$12,204	\$12,730
Classroom-General Supplies and Textbooks	\$551	\$592	\$521	\$618	\$489
Classroom-Purchased Services	\$100	\$98	\$91	\$96	\$95
Total Support Services	\$2,424	\$2,566	\$2,557	\$2,651	\$2,780
Support Services-Salaries and Benefits	\$2,244	\$2,365	\$2,328	\$2,399	\$2,537
Total Administrative Costs	\$1,921	\$1,977	\$1,927	\$2,105	\$2,104
Administration Salaries and Benefits	\$1,737	\$1,767	\$1,764	\$1,901	\$1,940
Total Operations and Maintenance of Plant	\$1,818	\$2,018	\$2,132	\$2,201	\$2,138
Operations and Maintenance-Salaries and Benefits	\$1,114	\$1,204	\$1,310	\$1,319	\$1,286
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$485	\$495	\$505	\$528	\$549
Total Equipment Costs	\$23	\$9	\$10	\$10	\$0
Legal Costs	\$51	\$67	\$17	\$48	\$18
Employee Benefits as a percentage of salaries*	29.11%	29.88%	33.14%	33.26%	36.76%

*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.

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
Replacement of emergency generator - SMS	1	\$600,000	N	N	
Replacement of hot water heater - SHS	2	\$150,000	N	N	
Replacement of floor tiles - district-wide	3	\$50,000	N	N	
Architect/engineering fees	4	\$100,000	N	N	
District-wide Lease Purchase Payments	5	\$221,416	N	N	

The complete budget will be on file and open to examination at the Summit Board of Education Offices building, 14 Beekman Terrace, Summit, NJ 07901, Union County New Jersey between the hours of 8:00 am and 4:00 pm Monday through Friday, excluding holidays.

The school district has proposed programs and services in addition to the New Jersey Student Learning Standards adopted by the State Board of Education.