

Pupil Enrollment Categories	10-14-2016 Actual	10-13-2017 Actual	10-15-2018 Estimate
On Roll Regular Full-Time	370.0	385.0	422.0
On Roll Special Ed Full-Time	68.0	81.0	79.0
On Roll Subtotal	438.0	466.0	501.0
In Private School Placements	2.0		0.0
Sent to Other Districts Regular	0.0	1.0	4.0
Sent to Other Districts Special Ed	5.0	3.0	0.0

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	7,896,694	8,054,628	8,215,721
Total Tuition	10-1300	34,517	40,000	40,000
Rents And Royalties	10-1910	4,140	7,000	0
Private Contributions	10-1920	4,000	2,000	2,000
Unrestricted Miscellaneous Revenues	10-1XXX	241,382	170,000	170,000
Interest Earned On Current Expense Emergency Res	10-1XXX	1,091	0	1,364
Interest Earned On Maintenance Reserve	10-1XXX	0	0	7,560
Interest Earned On Capital Reserve Funds	10-1XXX	5,484	0	16,483
Subtotal - Revenues From Local Sources		8,187,308	8,273,628	8,453,128
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	211,819	211,819	233,413
Extraordinary Aid	10-3131	97,017	0	0
Categorical Special Education Aid	10-3132	297,451	297,451	355,273
Categorical Security Aid	10-3177	36,554	36,554	36,554
Adjustment Aid	10-3178	17,175	17,175	14,726
Parcc Readiness Aid	10-3181	4,615	4,615	0
Per Pupil Growth Aid	10-3182	4,615	4,615	0
Professional Learning Community Aid	10-3183	4,325	4,325	0
Other State Aids	10-3XXX	5,130	0	0
Subtotal - Revenues From State Sources		678,701	576,554	639,966
Budgeted Fund Balance - Operating Budget	10-303	92,892	150,688	1,034,700
Withdrawal From Cap Res-For Local Share	10-307	0	850,000	850,000
Withdraw From Cap Res-Excess Cost & Oth Cap Prj	10-309	0	25,895	0
Withdrawal From Cap Res - Transfer To Debt Svc Fund	10-317	387,723	350,000	0
Withdrawal From Maint. Reserve	10-310	0	535,000	0
Actual Revenues (Over)/Under Expenditures		-710,680	0	0

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Total Operating Budget		8,635,944	10,761,765	10,977,794
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	726	0	0
Total Revenues From Local Sources	20-1XXX	726	0	0
Revenues from Federal Sources:				
Title I	20-4411-4416	57,432	43,074	0
Title II	20-4451-4455	8,120	6,090	0
Title III	20-4491-4494	0	545	0
I.D.E.A. Part B (Handicapped)	20-4420-4429	102,198	73,377	73,377
Other	20-4XXX	79	2,481	0
Total Revenues From Federal Sources		167,829	125,567	73,377
Total Grants And Entitlements		168,555	125,567	73,377
Repayment of Debt:				
Transfers From Other Funds	40-5200	387,722	0	0
Transfers From Capital Reserve	40-5210	0	350,000	0
Revenues from Local Sources:				
Local Tax Levy	40-1210	619,902	661,090	955,725
Total Revenues From Local Sources		619,902	661,090	955,725
Budgeted Fund Balance	40-303	0	2,001	0
Total Local Repayment Of Debt		1,007,624	1,013,091	955,725
Actual Revenues (Over)/Under Expenditures		5,000	0	0
Total Repayment Of Debt		1,012,624	1,013,091	955,725
Total Revenues/Sources		9,817,123	11,900,423	12,006,896
Deduct Transfer-Transfers From Capital Reserve	40-5210	0	350,000	0
Total Revenues/Sources Net of Transfers		9,817,123	11,550,423	12,006,896

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	2,366,832	2,721,452	2,764,202
Special Education - Instruction	11-2XX-100-XXX	1,040,519	959,298	1,025,228
Basic Skills/Remedial - Instruction	11-230-100-XXX	38,311	41,060	42,271
Bilingual Education - Instruction	11-240-100-XXX	0	0	30,500
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	31,926	30,525	31,874
School-Sponsored Athletics - Instruction	11-402-100-XXX	48,954	42,871	47,711
Before/After School Programs	11-421-XXX-XXX	100,953	99,635	98,596
Summer School	11-422-XXX-XXX	7,723	12,724	13,035
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	363,980	445,087	391,191
Undist. Expenditures - Health Services	11-000-213-XXX	146,325	155,573	159,813
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	261,035	236,485	285,268
Undist. Expenditures - Guidance	11-000-218-XXX	91,848	96,754	101,224
Undist. Expenditures - Child Study Teams	11-000-219-XXX	224,506	365,101	351,429
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	0	74,050	83,048
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	68,917	194,500	274,274
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	1,075	3,750	3,750
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	381,562	345,939	370,558
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	167,333	158,726	200,575
Undist. Expend. - Central Services	11-000-251-XXX	213,551	218,300	196,868
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	740,964	1,176,778	1,366,583
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	511,823	488,079	488,079
Personal Services - Employee Benefits	11-XXX-XXX-2XX	1,309,905	1,641,066	1,730,846
Total Undistributed Expenditures		4,482,824	5,600,188	6,003,506
Interest Earned On Maintenance Reserve	10-606	0	0	7,560
Interest Earned On Current Expense Emergency Res	10-607	1,091	0	1,364
Total General Current Expense		8,119,133	9,507,753	10,065,847

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Capital Expenditures:				
Equipment	12-XXX-XXX-730	0	25,895	0
Facilities Acquisition And Const. Serv.	12-000-400-XXX	123,604	878,117	878,117
Capital Reserve - Transfer To Repayment Of Debt	12-000-400-933	387,723	350,000	0
Interest Deposit To Capital Reserve	10-604	5,484	0	16,483
Total Capital Outlay		516,811	1,254,012	894,600
Special Schools:				
Summer School:				
Summer School - Instruction	13-422-100-XXX	0	0	17,347
Total Summer School	13-422-X00-XXX	0	0	17,347
Total Special Schools	13-XXX-XXX-XXX	0	0	17,347
General Fund Grand Total		8,635,944	10,761,765	10,977,794
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	726	0	0
Federal Projects:				
Title I	20-XXX-XXX-XXX	57,432	43,074	0
Title II	20-XXX-XXX-XXX	8,120	6,090	0
Title III	20-XXX-XXX-XXX	0	545	0
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	102,198	73,377	73,377
Other	20-XXX-XXX-XXX	79	2,481	0
Total Federal Projects	20-XXX-XXX-XXX	167,829	125,567	73,377
Total Special Revenue Funds		168,555	125,567	73,377
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	1,012,624	1,013,091	955,725
Total Debt Service Funds		1,012,624	1,013,091	955,725
Total Expenditures/Appropriations		9,817,123	11,900,423	12,006,896

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Deduct Transfer-Capital Reserve - Transfer To Repayment Of Debt	12-000-400-933	387,723	350,000	0
Total Expenditures Net of Transfers		9,429,400	11,550,423	12,006,896

Fund Balance Category	Budget Category	Audited Balance 06/30/2016	Audited Balance 06/30/2017	Estimated Balance 06/30/2018	Estimated Balance 06/30/2019
Unrestricted	General Operating Budget	381,569	390,824	566,485	250,000
Unrestricted	Repayment of Debt	7,001	2,001	0	0
Restricted for General Operating Budget	Capital Reserve	1,874,646	1,492,407	1,116,512	282,995
Restricted for General Operating Budget	Adult Education Programs	0	0	0	0
Restricted for General Operating Budget	Maintenance Reserve	715,000	715,000	180,000	187,560
Restricted for General Operating Budget	Legal Reserve	112,011	830,226	718,215	0
Restricted for General Operating Budget	Tuition Reserve	0	0	0	0
Restricted for General Operating Budget	Current Expense Emergency Reserve	247,545	248,636	248,636	250,000
Restricted for General Operating Budget	Impact Aid Reserve for General Expenses (Sections 8002 and 8003)	0	0	0	0
Restricted for General Operating Budget	Impact Aid Reserve for Capital Expenses (Sections 8007 and 8008)	0	0	0	0
Restricted for Repayment of Debt	Repayment of Debt	0	0	0	0

Per Pupil Cost Calculations	2015-16 Actual Costs	2016-17 Actual Costs	2017-18 Original Budget	2017-18 Revised Budget	2018-19 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$16,459	\$16,107	\$19,757	\$18,400	\$18,319
Total Classroom Instruction	\$10,273	\$10,099	\$11,469	\$10,681	\$10,267
Classroom-Salaries and Benefits	\$10,031	\$9,846	\$10,945	\$10,194	\$9,825
Classroom-General Supplies and Textbooks	\$183	\$198	\$385	\$358	\$307
Classroom-Purchased Services	\$59	\$55	\$139	\$129	\$135
Total Support Services	\$2,317	\$2,050	\$3,025	\$2,817	\$3,002
Support Services-Salaries and Benefits	\$1,703	\$1,584	\$2,300	\$2,143	\$2,204
Total Administrative Costs	\$1,769	\$1,865	\$2,031	\$1,891	\$1,825
Administration Salaries and Benefits	\$1,353	\$1,308	\$1,603	\$1,493	\$1,446
Total Operations and Maintenance of Plant	\$1,938	\$1,902	\$3,052	\$2,842	\$3,050
Operations and Maintenance-Salaries and Benefits	\$942	\$743	\$1,019	\$949	\$1,004
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$162	\$191	\$181	\$169	\$171
Total Equipment Costs	\$0	\$0	\$60	\$56	\$0
Legal Costs	\$34	\$48	\$51	\$47	\$44
Employee Benefits as a percentage of salaries*	29.12%	27.14%	30.87%	30.87%	30.82%

*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's Internet 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 2017-18 revised appropriations and the 2018-19 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.

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Transportation Services, including Fuel	The District participates in a transportation Jointure with No. Hunterdon Regional HS, Delaware Valley Regional HS and Hunterdon County ESC.	0
Purchasing	The District contracts with ACT.	0
Purchasing	The District Contracts with ACES.	0
Purchasing	The District purchases through ESCCNJ and HCESC for Co-op purchasing.	0
Technology Services	The District contracts with Hunterdon County ESC for Technology support services	0
Insurance Coverages and Benefits	The District Health, prescription and vision insurance is in a Joint Insurance Fund administrated by Brown and Brown Insurance Brokers.	0

ID=Union Twp

Category	Amount
(A) General Fund School Levy	8,215,721
(D) Total School Levy	9,171,446
(B) Estimated Net Taxable Valuation (as of 10/01/17)	699,175,696
(H) Estimated Equalized Valuation (as of 10/01/17)	819,570,604
(C) Estimated 2018-19 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	1.1751
(F) Estimated 2018-19 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	1.3118
(I) Estimated 2018-19 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	1.0024
(L) Estimated 2018-19 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	1.1191

Name=Frances Suchovic

Category	Measure
Job Title	Principal
Job Title II	None Reported
Base Annual Salary Amount	\$133,678
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	N
Shared County	None Reported
Shared District	None Reported
Job Title Other District	None Reported
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/17
End Date of Contract	06/30/18
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	25
Contracted Number of Annual Sick Days	12
Contracted Number of Annual Personal Days	3
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	0
Description of Other Contracted Non-Working Days	None Reported
Total Allowances Amount	\$10,100
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$0
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$27,854
Contractual Post-Employment Benefit Description of Payout of Sick days	Max payout sick days
Contractual Post-Employment Benefit Description of Payout of Vacation days	Max vacation payout
Contractual Post-Employment Benefit Description of Payout of Personal days	No personal day payout
Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported

Name=Frances Suchovic

Category	Measure
Total Other/In-Kind Remuneration Amount	\$0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	None Reported
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	None Reported
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	None Reported
Additional Comment 1	None Reported
Additional Comment 2	None Reported
Additional Comment 3	None Reported

Name=Joyce A Goode

Category	Measure
Job Title	Business Administrator
Job Title II	None Reported
Base Annual Salary Amount	\$120,000
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	N
Shared County	None Reported
Shared District	None Reported
Job Title Other District	None Reported
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/17
End Date of Contract	06/30/18
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	20
Contracted Number of Annual Sick Days	12
Contracted Number of Annual Personal Days	3
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	0
Description of Other Contracted Non-Working Days	None Reported
Total Allowances Amount	\$7,650
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$170
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$14,769
Contractual Post-Employment Benefit Description of Payout of Sick days	Sick day payout at retirement
Contractual Post-Employment Benefit Description of Payout of Vacation days	Payout of vacation days
Contractual Post-Employment Benefit Description of Payout of Personal days	No payout of personal days
Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported

Name=Joyce A Goode

Category	Measure
Total Other/In-Kind Remuneration Amount	\$0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	None Reported
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	None Reported
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	None Reported
Additional Comment 1	None Reported
Additional Comment 2	None Reported
Additional Comment 3	None Reported

Name=Laura Marchese

Category	Measure
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	Special Ed., Supervisor
Base Annual Salary Amount	\$124,125
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	N
Shared County	None Reported
Shared District	None Reported
Job Title Other District	None Reported
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/17
End Date of Contract	06/30/18
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	20
Contracted Number of Annual Sick Days	12
Contracted Number of Annual Personal Days	3
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	0
Description of Other Contracted Non-Working Days	None Reported
Total Allowances Amount	\$8,600
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$7,160
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$24,538
Contractual Post-Employment Benefit Description of Payout of Sick days	Max payout of sick days
Contractual Post-Employment Benefit Description of Payout of Vacation days	Max payout of vacation days
Contractual Post-Employment Benefit Description of Payout of Personal days	No payout for personal days
Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported

Name=Laura Marchese

Category	Measure
Total Other/In-Kind Remuneration Amount	\$0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	None Reported
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	None Reported
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	None Reported
Additional Comment 1	None Reported
Additional Comment 2	None Reported
Additional Comment 3	None Reported

Name=Nicholas Diaz

Category	Measure
Job Title	Superintendent
Job Title II	None Reported
Base Annual Salary Amount	\$135,000
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	N
Shared County	None Reported
Shared District	None Reported
Job Title Other District	None Reported
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/17
End Date of Contract	06/30/20
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	22
Contracted Number of Annual Sick Days	12
Contracted Number of Annual Personal Days	4
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	0
Description of Other Contracted Non-Working Days	None Reported
Total Allowances Amount	\$11,500
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$6,304
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$17,653
Contractual Post-Employment Benefit Description of Payout of Sick days	Sick days payout at retirement
Contractual Post-Employment Benefit Description of Payout of Vacation days	Max amount of payout for vacation days
Contractual Post-Employment Benefit Description of Payout of Personal days	No payout of perspnal days
Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported

Name=Nicholas Diaz

Category	Measure
Total Other/In-Kind Remuneration Amount	\$0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	None Reported
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	None Reported
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	None Reported
Additional Comment 1	None Reported
Additional Comment 2	None Reported
Additional Comment 3	None Reported