

Advertised Enrollments

Pupil Enrollment Categories	10-13-2017 Actual	10-15-2018 Actual	10-15-2019 Estimate
On Roll Regular Full-Time	543.0	563.0	561.0
On Roll Special Ed Full-Time	81.0	79.0	91.0
On Roll Subtotal	624.0	642.0	652.0
In Private School Placements	18.0	14.0	0.0
Sent to Other Districts Regular	185.5	197.0	0.0
Sent to Other Districts Special Ed	25.5	20.0	0.0
Received		1.0	3.0

Advertised Revenues

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	6,628,685	6,628,685	6,761,259
	Total Tuition	10-1300	945	0	4,358
	Rents and Royalties	10-1910	2,450	0	0
	Unrestricted Miscellaneous Revenues	10-1XXX	19,380	5,000	5,000
	Total Revenues from Local Sources		6,651,460	6,633,685	6,770,617
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	39,173	12,799	12,799
	Extraordinary Aid	10-3131	135,565	0	0
	Categorical Special Education Aid	10-3132	658,640	658,640	658,640
	Equalization Aid	10-3176	7,444,810	7,444,810	7,112,376
	Categorical Security Aid	10-3177	28,312	28,312	28,312
	Adjustment Aid	10-3178	87,352	0	0
	PARCC Readiness Aid	10-3181	8,820	0	0
	Per Pupil Growth Aid	10-3182	8,820	0	0
	Professional Learning Community Aid	10-3183	7,890	0	0
	Other State Aids	10-3XXX	5,759	0	0
	Total Revenues from State Sources		8,425,141	8,144,561	7,812,127
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	907,913	673,558
	Withdrawal from Capital Reserve for Local Share	10-307	0	380,000	0
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	0	21,000	0
	Withdrawal from Maintenance Reserve	10-310	0	203,000	60,000
	Withdrawal from Tuition Reserve for Tuition Adjustments	10-311	0	315,000	0
	Withdrawal from Tuition Reserve for Excess Over Adjustments	10-311	0	0	400,000
	Adjustment for Prior Year Encumbrances		0	54,870	0
	Actual Revenues (Over)/Under Expenditures		-45,059	0	0
General Fund Revenues	Total Operating Budget		15,031,542	16,660,029	15,716,302
Special Revenue Fund Revenues from Local Sources	Tuition-Preschool	20-1310	0	0	9,000
	Total Revenues from Local Sources	20-1XXX	0	0	9,000

Advertised Revenues

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Special Revenue Fund Revenues from State Sources	Preschool Education Aid-Prior Year Carryover	20-3218	0	0	108,218
	Preschool Education Aid	20-3218	289,668	824,387	512,733
	Total Revenues from State Sources		289,668	824,387	620,951
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	232,494	278,979	237,132
	Title II	20-4451-4455	31,635	44,315	37,668
	I.D.E.A. Part B (Handicapped)	20-4420-4429	255,865	260,380	221,322
	Total Revenues from Federal Sources		519,994	583,674	496,122
Special Revenue Fund Revenues	Total Grants and Entitlements		809,662	1,408,061	1,126,073
All Fund Revenues	Total Revenues/Sources		15,841,204	18,068,090	16,842,375
Revenues Net of Transfers	Deduct Transfer: Transfer from General Fund Surplus to Debt Service-Repay Community Disaster Loan	11-000-520-937	496,114	464,984	0
	Total Revenues/Sources Net of Transfers		15,345,090	17,603,106	16,842,375

Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	2,803,586	2,682,809	2,714,710
	Special Education-Instruction	11-2XX-100-XXX	1,229,124	1,399,567	1,320,177
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	16,009	19,980	19,620
	School-Sponsored Athletics-Instruction	11-402-100-XXX	51,570	69,329	81,483
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	4,564,452	5,016,331	5,247,350
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	14,030	34,455	34,455
	Undistributed Expenditures-Health Services	11-000-213-XXX	95,160	116,464	142,206
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	335,276	294,566	291,002
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	0	550	1,500
	Undistributed Expenditures-Guidance	11-000-218-XXX	39,150	63,129	64,254
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	436,028	368,595	378,830
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	81,667	78,000	76,220
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	114,771	111,955	115,430
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	16,949	30,300	11,200
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	307,912	435,924	398,659
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	219,510	259,007	247,184
	Undistributed Expenditures-Central Services	11-000-251-XXX	196,134	224,566	206,554
	Undistributed Expenditures-Administrative Information Technology	11-000-252-XXX	0	0	9,200
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	918,978	1,171,296	1,101,682
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	702,496	780,438	888,171
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	2,058,243	2,329,793	2,188,830
	Transfer from General Fund Surplus to Debt Service-Repay Community Disaster Loan	11-000-520-937	496,114	464,984	0
		Total Undistributed Expenditures		10,596,870	11,780,353
General Fund Current Expenses	Total General Current Expense		14,697,159	15,952,038	15,538,717

Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	78,097	221,641	145,235
	Facilities Acquisition and Construction Services	12-000-400-XXX	256,286	486,350	32,350
	Total Capital Outlay		334,383	707,991	177,585
General Fund Expenses and Transfers	General Fund Grand Total		15,031,542	16,660,029	15,716,302
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	262,451	302,386	451,251
	Support Services	20-218-200-XXX	27,217	135,481	150,551
	Facility Acquisition and Construction Services	20-218-400-XXX	0	386,520	28,149
	Total Preschool Education Aid	20-218-XXX-XXX	289,668	824,387	629,951
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	289,668	824,387	629,951
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	232,494	278,979	237,132
	Title II	20-XXX-XXX-XXX	31,635	44,315	37,668
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	255,865	260,380	221,322
	Total Federal Projects	20-XXX-XXX-XXX	519,994	583,674	496,122
Special Revenue Fund Expenses	Total Special Revenue Funds		809,662	1,408,061	1,126,073
All Fund Expenses	Total Expenditures/Appropriations		15,841,204	18,068,090	16,842,375
Expenses Net of Transfers	Deduct Transfer: Transfer from General Fund Surplus to Debt Service-Repay Community Disaster Loan	11-000-520-937	496,114	464,984	0
	Total Expenditures Net of Transfers		15,345,090	17,603,106	16,842,375

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2017	Audited Balance 06/30/2018	Estimated Balance 06/30/2019	Estimated Balance 06/30/2020
Restricted for General Operating Budget	Capital Reserve	798,419	1,074,190	628,190	628,190
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	510,675	510,675	307,675	247,675
	Legal Reserve	802,215	1,375,843	573,628	0
	Tuition Reserve	915,000	715,000	400,000	0
	Current Expense Emergency Reserve	50,000	50,000	50,000	50,000
	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
Restricted for Repayment of Debt	Repayment of Debt	0	0	0	0
Unrestricted	General Operating Budget	1,174,758	537,731	432,033	332,103
	Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2016-17 Actual Costs	2017-18 Actual Costs	2018-19 Original Budget	2018-19 Revised Budget	2019-20 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$14,778	\$14,762	\$14,100	\$15,776	\$15,340
Total Classroom Instruction	\$8,698	\$9,005	\$8,348	\$9,284	\$9,198
Classroom-Salaries and Benefits	\$8,173	\$8,396	\$7,916	\$8,778	\$8,690
Classroom-General Supplies and Textbooks	\$383	\$454	\$263	\$310	\$302
Classroom-Purchased Services	\$141	\$155	\$168	\$195	\$206
Total Support Services	\$2,467	\$2,348	\$2,124	\$2,377	\$2,310
Support Services-Salaries and Benefits	\$2,085	\$2,026	\$1,864	\$1,956	\$1,919
Total Administrative Costs	\$1,475	\$1,435	\$1,473	\$1,757	\$1,627
Administration Salaries and Benefits	\$1,126	\$1,090	\$1,047	\$1,161	\$1,144
Total Operations and Maintenance of Plant	\$1,890	\$1,755	\$1,912	\$2,089	\$1,936
Operations and Maintenance-Salaries and Benefits	\$958	\$1,119	\$846	\$947	\$922
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$145	\$136	\$153	\$170	\$185
Total Equipment Costs	\$126	\$125	\$480	\$947	\$266
Legal Costs	\$47	\$17	\$42	\$41	\$46
Employee Benefits as a percentage of salaries*	30.03%	34.01%	38.75%	38.80%	36.38%

*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 2018-19 revised appropriations and the 2019-20 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.

Unusual Revenues and Appropriations

Line Number	Source	Amount	Explanation
140	PARENTS	4,358	SUMMER CAMPS FOR SPORTS and ART
300	PROVIDENT BANK	5,000	INTEREST INCOME ON ALL ACCOUNTS

Shared Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Insurance Coverages and Benefits	District participates in NJ State Health Benefits and Prescription Plans	0
	District is a member of Monmouth-Ocean Shared Services Insurance Fund and NJSIG	0
Municipal/Public Works	Board of Education rents office space to the Borough of Union Beach for \$1.00 per year	0
	Board of Education has a shared services agreement with the Borough for a police officer in the school	0
	Borough of Union Beach participates in BOE Delta Dental Plan	0
	District and Borough work cooperatively for a variety of supplement services	0
Others	Athletic shared services agreement for wrestling and cross country with Keyport	0
Professional Staff Development	Various professional development shared with Keyport Board of Education	0
	Participated in mandated bus driver and bus aid training hosted by Monmouth Regional BOE	0
Purchasing	Member of NJ Educational Services Commission & Hunterdon County ESC	0
	Participant in cooperative advertising led by Monmouth Regional BOE	0
	Participant in ACT for telecommunications and ACES for power/utility services	0
Special Education Services	Related IEP services through MOESC	0
Staffing - Other	Shared services agreement with Manalapan-Englishtown BOE for payroll and employee benefit services	0
	Shared services agreement with Keansburg BOE for preschool master teacher	0
	Shared services agreement with Hazlet BOE for truancy/residency officer	0
Transportation Services, including Fuel	Transportation jointure with Keyport Board of Education; permit use of Union Beach bus for Keyport field & athletic trips	0
	Student transportation through MOESC	0

Estimated Tax Rates

Municipality	Category	Amount
Union Beach Borough	(A) General Fund School Levy	6,694,972
	(D) Total School Levy	6,694,972
	(B) Estimated Net Taxable Valuation (as of 10/01/18)	565,380,893
	(H) Estimated Equalized Valuation (as of 10/01/18)	606,010,472
	(C) Estimated 2019-20 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	1.1842
	(F) Estimated 2019-20 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	1.1842
	(I) Estimated 2019-20 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	1.1048
	(L) Estimated 2019-20 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	1.1048

Employee Contract List for District

Name	Category	Measure
Amanda Lewert	Job Title	Superintendent
	Job Title II	n/a
	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	07/01/18
	End Date of Contract	06/30/21
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	15
	Contracted Number of Annual Sick Days	12
	Contracted Number of Annual Personal Days	8
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	2
	Description of Other Contracted Non-Working Days	Holidays
	Total Allowances Amount	\$12,850
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$965
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$15,000
	Contractual Post-Employment Benefit Description of Payout of Sick days	At retirement \$75 per day maximum 200 days
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Not applicable
	Contractual Post-Employment Benefit Description of Payout of Personal days	Not applicable
	Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported	

Employee Contract List for District

Name	Category	Measure
Amanda Lewert	Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported
	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
Dennis Gilliland-Duarte	Job Title	Information Technology
	Job Title II	n/a
	Base Annual Salary Amount	\$88,314
	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	07/01/18
	End Date of Contract	06/30/19
	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	5
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	2
	Description of Other Contracted Non-Working Days	Holidays

Employee Contract List for District

Name	Category	Measure
Dennis Gilliland-Duarte	Total Allowances Amount	\$1,000
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$14,456
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$7,500
	Contractual Post-Employment Benefit Description of Payout of Sick days	At retirement \$60 per day maximum 125 days
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Not applicable
	Contractual Post-Employment Benefit Description of Payout of Personal days	Not applicable
	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
	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	
Eileen Ertle	Job Title	Business Administrator
	Job Title II	n/a
	Base Annual Salary Amount	\$119,057
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	N
	Shared County	None Reported
	Shared District	None Reported

Employee Contract List for District

Name	Category	Measure
Eileen Ertle	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/18
	End Date of Contract	06/30/19
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	18
	Contracted Number of Annual Sick Days	12
	Contracted Number of Annual Personal Days	8
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	2
	Description of Other Contracted Non-Working Days	Holidays
	Total Allowances Amount	\$4,200
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$619
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$19,195
	Contractual Post-Employment Benefit Description of Payout of Sick days	\$100 per day with a maximum of 150 days
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Per diem with estimated 10 days
	Contractual Post-Employment Benefit Description of Payout of Personal days	Not applicable
	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
	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	

Employee Contract List for District

Name	Category	Measure
Eileen Ertle	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