

Advertised Enrollments

Pupil Enrollment Categories	10-15-2018 Actual	10-15-2019 Actual	10-15-2020 Estimate
On Roll Regular Full-Time	563.0	540.0	624.0
On Roll Special Ed Full-Time	79.0	85.0	97.0
On Roll Subtotal	642.0	625.0	721.0
In Private School Placements	14.0	20.0	0.0
Sent to Other Districts Regular	197.0	193.5	246.0
Sent to Other Districts Special Ed	20.0	23.0	27.0
Received	1.0	3.0	0.0

Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	6,628,685	6,761,259	6,986,014
	Total Tuition	10-1300	8,075	4,358	4,500
	Rents and Royalties	10-1910	1,500	0	0
	Unrestricted Miscellaneous Revenues	10-1XXX	147,722	5,000	5,000
	Interest Earned On Current Expense Emergency Reserve	10-1XXX	0	0	100
	Interest Earned on Maintenance Reserve	10-1XXX	0	0	500
	Interest Earned on Capital Reserve Funds	10-1XXX	3,066	0	1,000
	Total Revenues from Local Sources		6,789,048	6,770,617	6,997,114
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	12,799	12,799	12,799
	Extraordinary Aid	10-3131	122,506	0	0
	Categorical Special Education Aid	10-3132	658,640	658,640	658,640
	Equalization Aid	10-3176	7,444,810	7,112,376	6,522,783
	Categorical Security Aid	10-3177	28,312	28,312	28,312
	Other State Aids	10-3XXX	3,346	0	0
	Total Revenues from State Sources		8,270,413	7,812,127	7,222,534
General Fund Revenues from Federal Sources	Impact Aid-8002 Or 8003 General	10-4101	139,101	0	0
	Medicaid Reimbursement	10-4200	4,041	0	20,776
	Total Revenues from Federal Sources		143,142	0	20,776
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	673,558	1,043,851
	Withdrawal from Maintenance Reserve	10-310	0	60,000	66,102
	Withdrawal from Tuition Reserve for Excess Over Adjustments	10-311	0	400,000	400,000
	Transfers from Other Funds	10-5200	0	0	150,000
	Other Financing Sources	10-5XXX	321,121	0	0
	Actual Revenues (Over)/Under Expenditures		-596,237	0	0
General Fund Revenues	Total Operating Budget		14,927,487	15,716,302	15,900,377
Special Revenue Fund Revenues from Local Sources	Tuition-Preschool	20-1310	0	9,000	0
	Total Revenues from Local Sources	20-1XXX	0	9,000	0

Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Special Revenue Fund Revenues from State Sources	Preschool Education Aid-Prior Year Carryover	20-3218	0	108,218	108,218
	Preschool Education Aid	20-3218	457,123	512,733	842,373
	Total Revenues from State Sources		457,123	620,951	950,591
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	258,215	237,132	234,611
	Title II	20-4451-4455	35,487	37,668	37,646
	I.D.E.A. Part B (Handicapped)	20-4420-4429	260,380	221,322	264,274
	Total Revenues from Federal Sources		554,082	496,122	536,531
Special Revenue Fund Revenues	Total Grants and Entitlements		1,011,205	1,126,073	1,487,122
Debt Service Fund Transfer and Other Financing	Transfers from Other Funds	40-5200	451,470	0	0
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		451,470	0	0
Debt Service Fund Revenues	Total Repayment of Debt		451,470	0	0
All Fund Revenues	Total Revenues/Sources		16,390,162	16,842,375	17,387,499
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		16,390,162	16,842,375	17,387,499

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	2,685,926	2,714,710	2,684,883
	Special Education-Instruction	11-2XX-100-XXX	1,364,312	1,320,177	1,209,544
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	18,393	19,620	19,980
	School-Sponsored Athletics-Instruction	11-402-100-XXX	59,078	81,483	53,561
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	4,480,711	5,247,350	5,891,494
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	32,706	34,455	6,500
	Undistributed Expenditures-Health Services	11-000-213-XXX	112,078	142,206	125,418
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	0	291,002	303,570
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	295,197	1,500	1,500
	Undistributed Expenditures-Guidance	11-000-218-XXX	59,282	64,254	66,967
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	360,032	378,830	347,488
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	74,800	76,220	83,363
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	110,084	115,430	105,799
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	15,749	11,200	11,200
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	327,574	398,659	437,862
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	216,155	247,184	238,801
	Undistributed Expenditures-Central Services	11-000-251-XXX	204,650	206,554	155,609
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	0	9,200	5,300
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	874,174	1,101,682	1,005,536
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	757,135	888,171	901,854
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	2,079,452	2,188,830	2,181,398
	Total Undistributed Expenditures		9,999,779	11,402,727	11,869,659
	General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	0
Interest Earned on Current Expense Emergency Res		10-607	0	0	100
General Fund Current Expenses	Total General Current Expense		14,127,488	15,538,717	15,838,227

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	221,611	145,235	28,800
	Facilities Acquisition and Construction Services	12-000-400-XXX	126,918	32,350	32,350
	Capital Reserve-Transfer to Repayment of Debt	12-000-400-933	451,470	0	0
	Interest Deposit to Capital Reserve	10-604	0	0	1,000
	Total Capital Outlay		799,999	177,585	62,150
General Fund Expenses and Transfers	General Fund Grand Total		14,927,487	15,716,302	15,900,377
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	299,783	451,251	615,915
	Support Services	20-218-200-XXX	157,340	150,551	279,318
	Facility Acquisition and Construction Services	20-218-400-XXX	0	28,149	55,358
	Total Preschool Education Aid	20-218-XXX-XXX	457,123	629,951	950,591
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	457,123	629,951	950,591
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	258,215	237,132	234,611
	Title II	20-XXX-XXX-XXX	35,487	37,668	37,646
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	260,380	221,322	264,274
	Total Federal Projects	20-XXX-XXX-XXX	554,082	496,122	536,531
Special Revenue Fund Expenses	Total Special Revenue Funds		1,011,205	1,126,073	1,487,122
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	451,470	0	0
	Total Debt Service Funds		451,470	0	0
All Fund Expenses	Total Expenditures/Appropriations		16,390,162	16,842,375	17,387,499
Expenses Net of Transfers	Deduct Transfer: Capital Reserve-Transfer to Repayment of Debt	12-000-400-933	451,470	0	0
	Total Expenditures Net of Transfers		15,938,692	16,842,375	17,387,499

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2018	Audited Balance 06/30/2019	Estimated Balance 06/30/2020	Estimated Balance 06/30/2021
Restricted for General Operating Budget	Capital Reserve	1,074,190	1,197,256	1,197,256	1,198,256
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	510,675	507,675	447,675	382,073
	Legal Reserve	1,375,843	1,357,403	783,775	0
	Tuition Reserve	715,000	800,000	400,000	0
	Current Expense Emergency Reserve	50,000	50,000	50,000	50,100
	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	537,731	524,332	424,402	164,326
	Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2017-18 Actual Costs	2018-19 Actual Costs	2019-20 Original Budget	2019-20 Revised Budget	2020-21 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$14,762	\$14,392	\$15,340	\$16,003	\$13,786
Total Classroom Instruction	\$9,005	\$8,905	\$9,198	\$9,596	\$8,436
Classroom-Salaries and Benefits	\$8,396	\$8,435	\$8,690	\$9,065	\$8,017
Classroom-General Supplies and Textbooks	\$454	\$283	\$302	\$315	\$325
Classroom-Purchased Services	\$155	\$187	\$206	\$215	\$94
Total Support Services	\$2,348	\$2,274	\$2,310	\$2,409	\$2,083
Support Services-Salaries and Benefits	\$2,026	\$1,847	\$1,919	\$2,002	\$1,680
Total Administrative Costs	\$1,435	\$1,444	\$1,627	\$1,697	\$1,423
Administration Salaries and Benefits	\$1,090	\$1,117	\$1,144	\$1,193	\$962
Total Operations and Maintenance of Plant	\$1,755	\$1,539	\$1,936	\$2,019	\$1,629
Operations and Maintenance-Salaries and Benefits	\$1,119	\$736	\$922	\$961	\$861
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$136	\$147	\$185	\$193	\$130
Total Equipment Costs	\$125	\$341	\$266	\$277	\$117
Legal Costs	\$17	\$23	\$46	\$48	\$42
Employee Benefits as a percentage of salaries*	34.01%	35.43%	36.38%	36.38%	37.36%

*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 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.

Shared Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Municipal/Public Works	Snow Plowing - Township	0
Professional Staff Development	Utilization of Shared Services with Other Districts	0
	Utilization of Shared Services with Other Districts	0
Staffing - Other	Shared Master Teacher - Keansburg	0
Transportation Services, including Fuel	Utilization of Busing Jointures	0

Estimated Tax Rates

Municipality	Category	Amount
Union Beach Borough	(A) General Fund School Levy	6,873,636
	(D) Total School Levy	6,873,636
	(B) Estimated Net Taxable Valuation (as of 10/01/19)	604,049,834
	(H) Estimated Equalized Valuation (as of 10/01/19)	633,549,628
	(C) Estimated 2020-21 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	1.1379
	(F) Estimated 2020-21 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	1.1379
	(I) Estimated 2020-21 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	1.0849
	(L) Estimated 2020-21 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	1.0849

Employee Contract List for District

Name	Category	Measure
Amanda Lewert	Job Title	Other
	Job Title II	Superintendent
	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	None Reported
	Total Allowances Amount	\$12,850
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$1,991
	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/day max 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
George Gahles	Job Title	Other
	Job Title II	Business Administrator
	Base Annual Salary Amount	\$65,984
	Full-Time Equivalent (FTE)	0.6
	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	07/01/20
	End Date of Contract	06/30/21
	Contracted Number of Annual Work Days	156
	Contracted Number of Annual Vacation Days	7
	Contracted Number of Annual Sick Days	6
	Contracted Number of Annual Personal Days	3
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	2
	Description of Other Contracted Non-Working Days	None Reported

Employee Contract List for District

Name	Category	Measure
George Gahles	Total Allowances Amount	\$0
	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	\$15,000
	Contractual Post-Employment Benefit Description of Payout of Sick days	Statutory Requirement
	Contractual Post-Employment Benefit Description of Payout of Vacation days	NA
	Contractual Post-Employment Benefit Description of Payout of Personal days	NA
	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