

**Advertised Enrollments**

Pupil Enrollment Categories	10-15-2019 Actual	10-15-2020 Actual	10-15-2021 Estimate
On Roll Regular Full-Time	540.0	512.0	534.0
On Roll Special Ed Full-Time	85.0	73.0	73.0
On Roll Subtotal	625.0	585.0	607.0
In Private School Placements	20.0	13.0	14.0
Sent to Other Districts Regular	193.5	195.5	243.0
Sent to Other Districts Special Ed	23.0	24.0	12.0
Received	3.0		0.0

Advertised Revenues

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	6,761,259	6,986,014	7,353,717
	Total Tuition	10-1300	21,722	4,500	4,500
	Rents and Royalties	10-1910	1,500	0	0
	Unrestricted Miscellaneous Revenues	10-1XXX	236,634	5,000	5,000
	Interest Earned On Current Expense Emergency Reserve	10-1XXX	0	100	100
	Interest Earned on Maintenance Reserve	10-1XXX	0	500	500
	Interest Earned on Capital Reserve Funds	10-1XXX	9,893	1,000	1,000
	Total Revenues from Local Sources		7,031,008	6,997,114	7,364,817
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	12,799	12,799	12,799
	Extraordinary Aid	10-3131	177,245	0	150,000
	Categorical Special Education Aid	10-3132	658,640	658,640	658,640
	Equalization Aid	10-3176	7,112,376	6,522,783	5,524,568
	Categorical Security Aid	10-3177	28,312	28,312	28,312
	Other State Aids	10-3XXX	6,337	0	0
	Total Revenues from State Sources		7,995,709	7,222,534	6,374,319
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	4,668	20,776	16,693
	Total Revenues from Federal Sources		4,668	20,776	16,693
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	1,043,851	397,989
	Withdrawal from Maintenance Reserve	10-310	60,000	66,102	46,102
	Withdrawal from Tuition Reserve for Tuition Adjustments	10-311	400,000	400,000	600,000
	Transfers from Other Funds	10-5200	0	150,000	113,898
	Actual Revenues (Over)/Under Expenditures		-248,759	0	0
General Fund Revenues	Total Operating Budget		15,242,626	15,900,377	14,913,818
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	0	0	5,000
	Total Revenues from Local Sources	20-1XXX	0	0	5,000
Special Revenue Fund Revenues from State Sources	Preschool Education Aid-Prior Year Carryover	20-3218	367,264	108,218	309,899
	Preschool Education Aid	20-3218	202,834	842,373	924,596
	Total Revenues from State Sources		570,098	950,591	1,234,495

Advertised Revenues

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	239,263	234,611	238,227
	Title II	20-4451-4455	46,496	37,646	30,772
	I.D.E.A. Part B (Handicapped)	20-4420-4429	264,274	264,274	271,972
	CRRSA Act-ESSER II	20-4534		0	727,308
	CRRSA Act-Learning Acceleration Grant	20-4535		0	46,675
	CRRSA Act-Mental Health Grant	20-4536		0	45,000
	Total Revenues from Federal Sources		550,033	536,531	1,359,954
Special Revenue Fund Revenues	Total Grants and Entitlements		1,120,131	1,487,122	2,599,449
All Fund Revenues	Total Revenues/Sources		16,362,757	17,387,499	17,513,267
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		16,362,757	17,387,499	17,513,267

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	2,564,152	2,684,883	2,798,628
	Special Education-Instruction	11-2XX-100-XXX	1,349,154	1,209,544	1,120,078
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	14,278	19,980	19,980
	School-Sponsored Athletics-Instruction	11-402-100-XXX	57,187	53,561	59,221
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	5,166,110	5,891,494	5,297,068
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	33,564	6,500	1,500
	Undistributed Expenditures-Health Services	11-000-213-XXX	123,553	125,418	147,119
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	0	303,570	268,353
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	302,370	1,500	500
	Undistributed Expenditures-Guidance	11-000-218-XXX	63,052	66,967	65,020
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	343,251	347,488	307,467
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	56,242	83,363	82,363
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	92,244	105,799	106,312
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	9,645	11,200	11,200
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	394,701	437,862	350,391
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	229,924	238,801	242,584
	Undistributed Expenditures-Central Services	11-000-251-XXX	192,062	155,609	204,176
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	8,727	5,300	4,000
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	968,976	1,005,536	949,687
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	932,976	901,854	854,341
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	1,764,012	2,181,398	1,961,080
	Total Undistributed Expenditures		10,681,409	11,869,659	10,853,161
	General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	500
Interest Earned on Current Expense Emergency Res		10-607	0	100	100
General Fund Current Expenses	Total General Current Expense		14,666,180	15,838,227	14,851,668

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	158,094	28,800	28,800
	Facilities Acquisition and Construction Services	12-000-400-XXX	418,352	32,350	32,350
	Interest Deposit to Capital Reserve	10-604	0	1,000	1,000
	Total Capital Outlay		576,446	62,150	62,150
General Fund Expenses and Transfers	General Fund Grand Total		15,242,626	15,900,377	14,913,818
Special Revenue Fund Expenses for Grants and Entitlements	Student Activity Fund	20-475-XXX-XXX	0	0	5,000
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	472,547	615,915	659,755
	Support Services	20-218-200-XXX	97,551	279,318	305,020
	Facility Acquisition and Construction Services	20-218-400-XXX	0	55,358	269,720
	Total Preschool Education Aid	20-218-XXX-XXX	570,098	950,591	1,234,495
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	570,098	950,591	1,234,495
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	239,263	234,611	238,227
	Title II	20-XXX-XXX-XXX	46,496	37,646	30,772
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	264,274	264,274	271,972
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx		0	727,308
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx		0	46,675
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx		0	45,000
	Total Federal Projects	20-XXX-XXX-XXX	550,033	536,531	1,359,954
Special Revenue Fund Expenses	Total Special Revenue Funds		1,120,131	1,487,122	2,599,449
All Fund Expenses	Total Expenditures/Appropriations		16,362,757	17,387,499	17,513,267
Expenses Net of Transfers	Total Expenditures Net of Transfers		16,362,757	17,387,499	17,513,267

**Advertised Recapitulation of Balances**

Fund Balance Category	Budget Category	Audited Balance 06/30/2019	Audited Balance 06/30/2020	Estimated Balance 06/30/2021	Estimated Balance 06/30/2022
Restricted for General Operating Budget	Capital Reserve	1,197,256	1,307,149	1,308,149	1,309,149
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	507,675	547,675	482,073	436,471
	Legal Reserve	1,357,403	977,637	193,862	0
	Tuition Reserve	800,000	1,000,000	600,000	0
	Current Expense Emergency Reserve	50,000	50,000	50,100	50,200
	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	524,332	748,511	488,435	284,308
	Repayment of Debt	0	0	0	0

**Advertised Per Pupil Cost Calculations**

Per Pupil Cost Calculations	2018-19 Actual Costs	2019-20 Actual Costs	2020-21 Original Budget	2020-21 Revised Budget	2021-22 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$14,392	\$14,777	\$13,786	\$16,991	\$15,922
Total Classroom Instruction	\$8,905	\$9,120	\$8,436	\$10,398	\$9,854
Classroom-Salaries and Benefits	\$8,435	\$8,680	\$8,017	\$9,881	\$9,246
Classroom-General Supplies and Textbooks	\$283	\$257	\$325	\$400	\$325
Classroom-Purchased Services	\$187	\$184	\$94	\$116	\$283
Total Support Services	\$2,274	\$2,082	\$2,083	\$2,567	\$2,388
Support Services-Salaries and Benefits	\$1,847	\$1,776	\$1,680	\$2,071	\$1,955
Total Administrative Costs	\$1,444	\$1,601	\$1,423	\$1,754	\$1,614
Administration Salaries and Benefits	\$1,117	\$1,139	\$962	\$1,185	\$1,178
Total Operations and Maintenance of Plant	\$1,539	\$1,763	\$1,629	\$2,007	\$1,814
Operations and Maintenance-Salaries and Benefits	\$736	\$840	\$861	\$1,061	\$997
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$147	\$139	\$130	\$161	\$160
Total Equipment Costs	\$341	\$256	\$117	\$144	\$492
Legal Costs	\$23	\$98	\$42	\$51	\$49
Employee Benefits as a percentage of salaries*	35.43%	30.47%	37.36%	37.36%	33.34%

\*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 2020-21 revised appropriations and the 2021-22 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
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	7,169,866
	(D) Total School Levy	7,169,866
	(B) Estimated Net Taxable Valuation (as of 10/01/20)	649,644,817
	(H) Estimated Equalized Valuation (as of 10/01/20)	691,372,764
	(C) Estimated 2021-22 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.1037
	(F) Estimated 2021-22 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.1037
	(I) Estimated 2021-22 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.0370
	(L) Estimated 2021-22 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.0370

Employee Contract List for District

Name	Category	Measure
Amanda Lewert	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$140,000
	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	06/30/20
	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	N/A
	Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
	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	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$85,000
	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	N/A
	Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
	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