

**Advertised Enrollments**

Pupil Enrollment Categories	10-15-2020 Actual	10-15-2021 Actual	10-15-2022 Estimate
On Roll Regular Full-Time	512.0	542.0	577.0
On Roll Special Ed Full-Time	73.0	74.0	113.0
On Roll Subtotal	585.0	616.0	690.0
In Private School Placements	13.0	15.0	20.0
Sent to Other Districts Regular	195.5	193.5	229.0
Sent to Other Districts Special Ed	24.0	26.0	6.0

Advertised Revenues

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	6,986,014	7,353,717	7,500,791
	Total Tuition	10-1300	4,256	4,500	4,500
	Unrestricted Miscellaneous Revenues	10-1XXX	52,563	5,000	5,000
	Interest Earned On Current Expense Emergency Reserve	10-1XXX	100	100	250
	Interest Earned on Maintenance Reserve	10-1XXX	1,095	500	2,500
	Interest Earned on Capital Reserve Funds	10-1XXX	3,354	1,000	5,000
	Other Restricted Miscellaneous Revenues	10-1XXX	74	0	0
	Total Revenues from Local Sources		7,047,456	7,364,817	7,518,041
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	12,799	12,799	12,799
	Extraordinary Aid	10-3131	321,298	150,000	325,000
	Categorical Special Education Aid	10-3132	658,640	658,640	658,640
	Equalization Aid	10-3176	6,522,783	5,524,568	4,526,818
	Categorical Security Aid	10-3177	28,312	28,312	28,312
	Other State Aids	10-3XXX	9,816	0	0
	Total Revenues from State Sources		7,553,648	6,374,319	5,551,569
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	3,905	16,693	12,314
	Total Revenues from Federal Sources		3,905	16,693	12,314
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	397,989	748,871
	Withdrawal from Maintenance Reserve	10-310	0	46,102	45,902
	Withdrawal from Tuition Reserve for Tuition Adjustments	10-311	0	600,000	400,000
	Transfers from Other Funds	10-5200	0	113,898	0
	Actual Revenues (Over)/Under Expenditures		32,130	0	0
General Fund Revenues	Total Operating Budget		14,637,139	14,913,818	14,276,697
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	20,819	5,000	5,000
	Total Revenues from Local Sources	20-1XXX	20,819	5,000	5,000
Special Revenue Fund Revenues from State Sources	Preschool Education Aid-Prior Year Carryover	20-3218	0	309,899	392,570
	Preschool Education Aid	20-3218	759,702	924,596	1,122,417
	Total Revenues from State Sources		759,702	1,234,495	1,514,987

Advertised Revenues

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	254,339	238,227	204,367
	Title II	20-4451-4455	30,772	30,772	26,290
	I.D.E.A. Part B (Handicapped)	20-4420-4429	271,972	271,972	261,970
	Arp ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	0	0	70,329
	Arp ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	0	0	40,000
	Arp ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	0	0	40,000
	Arp ESSER Subgrant-New Jersey Tiered System of Supports (Njtss) Mental Health Support Staffing Gra	20-4544	0	0	45,000
	Arp-ESSER	20-4540	0	0	1,634,579
	CARES Act Education Stabilization Fund	20-4530	187,310	0	0
	Coronavirus Relief Fund (CRF)	20-4532	55,853	0	0
	CRRSA Act-ESSER II	20-4534	0	727,308	0
	CRRSA Act-Learning Acceleration Grant	20-4535	0	46,675	0
	CRRSA Act-Mental Health Grant	20-4536	0	45,000	0
	Total Revenues from Federal Sources			800,246	1,359,954
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	0	96,999
	Actual Revenues (Over)/Under Expenditures-Student Activity Fund		3,141	0	0
Special Revenue Fund Revenues	Total Grants and Entitlements		1,583,908	2,599,449	3,939,521
All Fund Revenues	Total Revenues/Sources		16,221,047	17,513,267	18,216,218
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	0	96,999
	Total Revenues/Sources Net of Transfers		16,221,047	17,513,267	18,119,219

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	2,584,087	2,798,628	2,233,725
	Special Education-Instruction	11-2XX-100-XXX	1,199,736	1,120,078	1,131,732
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	14,140	19,980	19,980
	School-Sponsored Athletics-Instruction	11-402-100-XXX	45,398	59,221	49,907
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	5,668,208	5,297,068	5,471,177
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	0	1,500	500
	Undistributed Expenditures-Health Services	11-000-213-XXX	89,904	147,119	101,838
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	268,196	268,353	274,861
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	0	500	500
	Undistributed Expenditures-Guidance	11-000-218-XXX	60,591	65,020	3,000
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	339,895	307,467	235,264
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	80,000	82,363	52,636
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	96,443	27,667	24,845
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	2,036	11,200	9,200
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	402,439	350,391	402,784
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	217,479	242,584	199,133
	Undistributed Expenditures-Central Services	11-000-251-XXX	163,940	204,176	211,089
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	5,290	82,645	82,645
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	846,252	949,687	826,734
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	696,957	854,341	821,059
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	1,802,964	1,961,080	2,056,367
	Total Undistributed Expenditures			10,740,594	10,853,161
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	500	2,500
	Interest Earned on Current Expense Emergency Res	10-607	0	100	250
General Fund Current Expenses	Total General Current Expense		14,583,955	14,851,668	14,211,726

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	20,834	28,800	15,000
	Facilities Acquisition and Construction Services	12-000-400-XXX	32,350	32,350	32,350
	Interest Deposit to Capital Reserve	10-604	0	1,000	5,000
	Total Capital Outlay		53,184	62,150	52,350
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	0	0	12,621
	General Fund Grand Total		14,637,139	14,913,818	14,276,697
Special Revenue Fund Expenses for Grants and Entitlements	Student Activity Fund	20-475-XXX-XXX	23,960	5,000	5,000
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	477,318	659,755	615,542
	Support Services	20-218-200-XXX	282,384	305,020	603,874
	Facility Acquisition and Construction Services	20-218-400-XXX	0	269,720	392,570
	Total Preschool Education Aid	20-218-XXX-XXX	759,702	1,234,495	1,611,986
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	759,702	1,234,495	1,611,986
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	254,339	238,227	204,367
	Title II	20-XXX-XXX-XXX	30,772	30,772	26,290
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	271,972	271,972	261,970
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	187,310	0	0
	Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	55,853	0	0
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	0	727,308	0
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	0	46,675	0
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	0	45,000	0
	Arp ESSER Grant Program	20-487-xxx-xxx	0	0	1,634,579
	Arp ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	0	0	70,329
	Arp ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	0	0	40,000
	Arp ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	0	0	40,000
	Arp ESSER Subgrant New Jersey Tiered System of Supports (Njtss) Mental Health Support Staffing Grant	20-491-xxx-xxx	0	0	45,000
	Total Federal Projects	20-XXX-XXX-XXX	800,246	1,359,954	2,322,535
	Special Revenue Fund Expenses	Total Special Revenue Funds		1,583,908	2,599,449

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
All Fund Expenses	Total Expenditures/Appropriations		16,221,047	17,513,267	18,216,218
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	0	0	96,999
	Total Expenditures Net of Transfers		16,221,047	17,513,267	18,119,219

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2020	Audited Balance 06/30/2021	Estimated Balance 06/30/2022	Estimated Balance 06/30/2023
Unrestricted	General Operating Budget	748,511	1,120,727	916,600	517,455
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	1,307,149	1,310,503	1,311,503	1,316,503
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	547,675	632,668	587,066	543,664
	Legal Reserve	977,637	543,588	349,726	0
	Unemployment Fund	13,314	26,903	26,903	26,903
	Tuition Reserve	1,000,000	1,000,000	400,000	0
	Current Expense Emergency Reserve	50,000	50,100	50,200	50,450
	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 Special Revenue Fund	Student Activity Fund	72,458	69,317	69,317	69,317
	Scholarship Fund	0	0	0	0
Restricted for Repayment of Debt	Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2019-20 Actual Costs	2020-21 Actual Costs	2021-22 Original Budget	2021-22 Revised Budget	2022-23 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$14,777	\$15,067	\$15,922	\$15,715	\$13,100
Total Classroom Instruction	\$9,120	\$9,385	\$9,854	\$9,726	\$7,713
Classroom-Salaries and Benefits	\$8,680	\$8,899	\$9,246	\$9,126	\$7,427
Classroom-General Supplies and Textbooks	\$257	\$306	\$325	\$321	\$157
Classroom-Purchased Services	\$184	\$180	\$283	\$279	\$129
Total Support Services	\$2,082	\$2,244	\$2,388	\$2,186	\$2,097
Support Services-Salaries and Benefits	\$1,776	\$1,850	\$1,955	\$1,759	\$1,811
Total Administrative Costs	\$1,601	\$1,602	\$1,614	\$1,764	\$1,662
Administration Salaries and Benefits	\$1,139	\$1,107	\$1,178	\$1,333	\$1,297
Total Operations and Maintenance of Plant	\$1,763	\$1,636	\$1,814	\$1,790	\$1,400
Operations and Maintenance-Salaries and Benefits	\$840	\$858	\$997	\$984	\$718
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$139	\$126	\$160	\$158	\$133
Total Equipment Costs	\$256	\$35	\$492	\$485	\$591
Legal Costs	\$98	\$66	\$49	\$49	\$60
Employee Benefits as a percentage of salaries*	30.47%	33.52%	33.34%	33.34%	39.01%

\*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 2021-22 revised appropriations and the 2022-23 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
Staffing - Other	Utilization of shared services with other districts	0
	Shared Master Teacher - Keansburg	0
Transportation Services, including Fuel	Utilization of Busing Jointures	0
	Utilization of municipal fuel services	0

**Estimated Tax Rates**

Municipality	Category	Amount
Union Beach Borough	(A) General Fund School Levy	7,427,254
	(D) Total School Levy	7,427,254
	(B) Estimated Net Taxable Valuation (as of 10/01/21)	702,579,913
	(H) Estimated Equalized Valuation (as of 10/01/21)	759,094,019
	(C) Estimated 2022-23 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	1.0571
	(F) Estimated 2022-23 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	1.0571
	(I) Estimated 2022-23 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	0.9784
	(L) Estimated 2022-23 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	0.9784

Employee Contract List for District

Name	Category	Measure
Amanda Lewert	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$142,500
	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	07/01/21
	End Date of Contract	06/30/26
	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	\$23,221
	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	15 days max at current rate
	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	

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	Board Secretary
	Base Annual Salary Amount	\$125,000
	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	07/01/21
	End Date of Contract	06/30/22
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	10
	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	

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	\$19,808
	Contractual Post-Employment Benefit Description of Payout of Sick days	Amount at retirement
	Contractual Post-Employment Benefit Description of Payout of Vacation days	10 days max at current rate
	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