

**Advertised Enrollments**

Pupil Enrollment Categories	10-15-2021 Actual	10-15-2022 Actual	10-13-2023 Estimate
On Roll Regular Full-Time	542.0	550.0	621.0
On Roll Special Ed Full-Time	74.0	82.0	82.0
On Roll Special Ed Shared-Time	0.0	0.0	8.0
On Roll Subtotal	616.0	632.0	711.0
In Private School Placements	15.0	17.0	18.0
Sent to Other Districts Regular	193.5	196.0	241.0
Sent to Other Districts Special Ed	26.0	21.0	17.0

Advertised Revenues

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	7,353,717	7,500,791	7,845,458
	Total Tuition	10-1300	165	4,500	0
	Unrestricted Miscellaneous Revenues	10-1XXX	44,923	5,000	10,455
	Interest Earned On Current Expense Emergency Reserve	10-1XXX	97	250	250
	Interest Earned on Maintenance Reserve	10-1XXX	1,223	2,500	2,500
	Interest Earned on Capital Reserve Funds	10-1XXX	2,534	5,000	5,000
	Other Restricted Miscellaneous Revenues	10-1XXX	94	0	0
	Total Revenues from Local Sources		7,402,753	7,518,041	7,863,663
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	12,799	12,799	38,322
	Extraordinary Aid	10-3131	255,727	325,000	350,000
	Categorical Special Education Aid	10-3132	658,640	658,640	829,691
	Equalization Aid	10-3176	5,524,568	4,526,818	4,576,368
	Categorical Security Aid	10-3177	28,312	28,312	281,392
	Other State Aids	10-3XXX	10,511	0	0
	Total Revenues from State Sources		6,490,557	5,551,569	6,075,773
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	1,467	12,314	16,831
	Total Revenues from Federal Sources		1,467	12,314	16,831
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	748,871	895,630
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	0	0	200,000
	Withdrawal from Maintenance Reserve	10-310	0	45,902	47,200
	Withdrawal from Tuition Reserve for Tuition Adjustments	10-311	0	400,000	600,000
	Actual Revenues (Over)/Under Expenditures		-706,895	0	0
General Fund Revenues	Total Operating Budget		13,187,882	14,276,697	15,699,097
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	45,005	5,000	0
	Total Revenues from Local Sources	20-1XXX	45,005	5,000	0
Special Revenue Fund Revenues from State Sources	Preschool Education Aid-Prior Year Carryover	20-3218	0	392,570	381,523
	Preschool Education Aid	20-3218	935,643	1,122,417	1,540,245
	Total Revenues from State Sources		935,643	1,514,987	1,921,768

Advertised Revenues

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	203,918	204,367	180,583
	Title II	20-4451-4455	24,652	26,290	27,904
	Arp-Idea Preschool	20-4409	2,438	0	0
	Arp-Idea Basic	20-4419	28,654	0	0
	I.D.E.A. Part B (Handicapped)	20-4420-4429	261,970	261,970	270,603
	Arp ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	0	70,329	0
	Arp ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	0	40,000	0
	Arp ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	0	40,000	0
	Arp ESSER Subgrant-New Jersey Tiered System of Supports (Njtss) Mental Health Support Staffing Gra	20-4544	0	45,000	0
	Arp-ESSER	20-4540	0	1,634,579	0
	CRRSA Act-ESSER II	20-4534	480,488	0	0
	CRRSA Act-Learning Acceleration Grant	20-4535	44,251	0	0
	CRRSA Act-Mental Health Grant	20-4536	44,131	0	0
	Total Revenues from Federal Sources			1,090,502	2,322,535
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	96,999	146,690
	Actual Revenues (Over)/Under Expenditures-Student Activity Fund		4,368	0	0
Special Revenue Fund Revenues	Total Grants and Entitlements		2,075,518	3,939,521	2,547,548
All Fund Revenues	Total Revenues/Sources		15,263,400	18,216,218	18,246,645
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	96,999	146,690
	Total Revenues/Sources Net of Transfers		15,263,400	18,119,219	18,099,955

Advertised Appropriations

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	2,619,864	2,233,725	2,295,545
	Special Education-Instruction	11-2XX-100-XXX	1,186,433	1,131,732	1,282,080
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	14,292	19,980	19,620
	School-Sponsored Athletics-Instruction	11-402-100-XXX	45,618	49,907	49,825
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	5,053,665	5,471,177	6,013,845
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	1,977	500	500
	Undistributed Expenditures-Health Services	11-000-213-XXX	129,157	101,838	91,088
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	266,817	274,861	256,087
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	0	500	500
	Undistributed Expenditures-Guidance	11-000-218-XXX	58,554	3,000	48,357
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	287,007	235,264	224,246
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	81,882	52,636	0
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	94,450	24,845	25,136
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	5,097	9,200	5,200
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	377,670	402,784	418,136
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	199,411	199,133	249,576
	Undistributed Expenditures-Central Services	11-000-251-XXX	217,891	211,089	219,789
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	3,990	82,645	86,800
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	959,671	826,734	876,195
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	966,270	821,059	878,928
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	1,488,946	2,056,367	2,365,736
	Total Undistributed Expenditures		10,192,455	10,773,632	11,760,119
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	2,500	2,500
	Interest Earned on Current Expense Emergency Res	10-607	0	250	250
General Fund Current Expenses	Total General Current Expense		14,058,662	14,211,726	15,409,939

Advertised Appropriations

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	48,438	15,000	40,000
	Facilities Acquisition and Construction Services	12-000-400-XXX	32,350	32,350	232,350
	Interest Deposit to Capital Reserve	10-604	0	5,000	5,000
	Total Capital Outlay		80,788	52,350	277,350
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	0	12,621	11,808
	General Fund Grand Total		14,139,450	14,276,697	15,699,097
Special Revenue Fund Expenses for Grants and Entitlements	Student Activity Fund	20-475-XXX-XXX	49,373	5,000	0
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	618,680	615,542	845,805
	Support Services	20-218-200-XXX	264,800	603,874	624,595
	Facility Acquisition and Construction Services	20-218-400-XXX	52,163	392,570	598,058
	Total Preschool Education Aid	20-218-XXX-XXX	935,643	1,611,986	2,068,458
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	935,643	1,611,986	2,068,458
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	203,918	204,367	180,583
	Title II	20-XXX-XXX-XXX	24,652	26,290	27,904
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	261,970	261,970	270,603
	Arp- Idea Basic Grant Program	20-223-xxx-xxx	28,654	0	0
	Arp-Idea Preschool Grant Program	20-224-xxx-xxx	2,438	0	0
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	480,488	0	0
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	44,251	0	0
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	44,131	0	0
	Arp ESSER Grant Program	20-487-xxx-xxx	0	1,634,579	0
	Arp ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	0	70,329	0
	Arp ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	0	40,000	0
	Arp ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	0	40,000	0
	Arp ESSER Subgrant New Jersey Tiered System of Supports (Njtss) Mental Health Support Staffing Grant	20-491-xxx-xxx	0	45,000	0
	Total Federal Projects	20-XXX-XXX-XXX	1,090,502	2,322,535	479,090
	Special Revenue Fund Expenses	Total Special Revenue Funds		2,075,518	3,939,521

Advertised Appropriations

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
All Fund Expenses	Total Expenditures/Appropriations		16,214,968	18,216,218	18,246,645
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	0	96,999	146,690
	Total Expenditures Net of Transfers		16,214,968	18,119,219	18,099,955

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2021	Audited Balance 06/30/2022	Estimated Balance 06/30/2023	Estimated Balance 06/30/2024
Unrestricted	General Operating Budget	1,120,727	1,980,309	1,181,164	285,534
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	1,310,503	1,313,037	1,318,037	1,123,037
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	632,668	587,789	544,387	499,687
	Legal Reserve	543,588	349,726	0	0
	Unemployment Fund	26,903	62,583	62,583	62,583
	Tuition Reserve	1,000,000	1,000,000	600,000	0
	Current Expense Emergency Reserve	50,100	50,197	50,447	50,697
	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	69,317	64,949	64,949	64,949
	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	2020-21 Actual Costs	2021-22 Actual Costs	2022-23 Original Budget	2022-23 Revised Budget	2023-24 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$15,067	\$14,589	\$13,100	\$14,325	\$13,935
Total Classroom Instruction	\$9,385	\$8,874	\$7,713	\$8,434	\$8,478
Classroom-Salaries and Benefits	\$8,899	\$8,480	\$7,427	\$8,122	\$8,132
Classroom-General Supplies and Textbooks	\$306	\$222	\$157	\$172	\$166
Classroom-Purchased Services	\$180	\$172	\$129	\$141	\$181
Total Support Services	\$2,244	\$2,274	\$2,097	\$2,294	\$1,953
Support Services-Salaries and Benefits	\$1,850	\$1,699	\$1,811	\$1,981	\$1,738
Total Administrative Costs	\$1,602	\$1,515	\$1,662	\$1,817	\$1,808
Administration Salaries and Benefits	\$1,107	\$1,081	\$1,297	\$1,418	\$1,438
Total Operations and Maintenance of Plant	\$1,636	\$1,740	\$1,400	\$1,531	\$1,466
Operations and Maintenance-Salaries and Benefits	\$858	\$882	\$718	\$786	\$757
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$126	\$115	\$133	\$145	\$127
Total Equipment Costs	\$35	\$164	\$591	\$646	\$904
Legal Costs	\$66	\$114	\$60	\$65	\$71
Employee Benefits as a percentage of salaries*	33.52%	23.95%	39.01%	39.01%	42.38%

\*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 2022-23 revised appropriations and the 2023-24 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	Shared Snow Plowing Services with Township	0
Others	Shared Security Police Officer with Township	0
Staffing - Other	Shared Master Teacher with Keansburg	0
Transportation Services, including Fuel	Districts shares in County Fuel Program with Municipality	0

**Estimated Tax Rates**

Municipality	Category	Amount
Union Beach Borough	(A) General Fund School Levy	7,673,124
	(D) Total School Levy	7,673,124
	(B) Estimated Net Taxable Valuation (as of 10/01/22)	799,296,260
	(H) Estimated Equalized Valuation (as of 10/01/22)	853,275,928
	(C) Estimated 2023-24 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	0.9600
	(F) Estimated 2023-24 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	0.9600
	(I) Estimated 2023-24 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	0.8993
	(L) Estimated 2023-24 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	0.8993

Employee Contract List for District

Name	Category	Measure
Amanda Lewert	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$145,085
	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	None Reported
	Base Annual Salary Amount	\$129,000
	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	07/01/22
	End Date of Contract	06/30/23
	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 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