

Advertised Enrollments

Pupil Enrollment Categories	10-15-2022 Actual	10-13-2023 Actual	10-15-2024 Estimate
On Roll Regular Full-Time	550.0	524.0	541.0
On Roll Special Ed Full-Time	82.0	83.0	96.0
On Roll Subtotal	632.0	607.0	637.0
In Private School Placements	17.0	14.0	14.0
Sent to Other Districts Regular	196.0	187.0	188.0
Sent to Other Districts Special Ed	21.0	23.5	23.5
Received		1.0	0.0

Advertised Revenues

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	7,500,791	7,845,458	8,622,158
	Rents and Royalties	10-1910	6,400	0	0
	Sale of Property	10-1930	0	0	560,111
	Unrestricted Miscellaneous Revenues	10-1XXX	22,660	10,455	10,455
	Interest Earned On Current Expense Emergency Reserve	10-1XXX	110	250	250
	Interest Earned on Maintenance Reserve	10-1XXX	1,285	2,500	3,500
	Interest Earned on Capital Reserve Funds	10-1XXX	8,053	5,000	7,000
	Total Revenues from Local Sources		7,539,299	7,863,663	9,203,474
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	12,799	38,322	38,322
	Extraordinary Aid	10-3131	326,743	350,000	325,000
	Categorical Special Education Aid	10-3132	658,640	829,691	829,691
	Equalization Aid	10-3176	4,526,818	4,576,368	4,576,368
	Categorical Security Aid	10-3177	28,312	281,392	281,392
	Other State Aids	10-3XXX	1,133,235	0	0
	State Reimbursements from Securing Our Childrens Future Bond Act	10-3256	28,078	0	0
	Total Revenues from State Sources		6,714,625	6,075,773	6,050,773
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	6,584	16,831	19,327
	Total Revenues from Federal Sources		6,584	16,831	19,327
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	895,630	488,263
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	0	200,000	0
	Withdrawal from Maintenance Reserve	10-310	0	47,200	56,400
	Withdrawal from Tuition Reserve for Tuition Adjustments	10-311	0	600,000	400,000
	Withdrawal from Current Expense Emergency Reserve	10-312	0	0	50,807
	Adjustment for Prior Year Encumbrances		0	1,015,857	0
	Actual Revenues (Over)/Under Expenditures		-293,145	0	0
General Fund Revenues	Total Operating Budget		13,967,363	16,714,954	16,269,044
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	62,847	0	0
	Total Revenues from Local Sources	20-1XXX	62,847	0	0

Advertised Revenues

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
Special Revenue Fund Revenues from State Sources	Preschool Education Aid-Prior Year Carryover	20-3218	0	381,523	0
	Preschool Education Aid	20-3218	1,503,940	1,540,245	1,676,268
	Other Restricted Entitlements	20-32XX	6,660	0	0
	Total Revenues from State Sources		1,510,600	1,921,768	1,676,268
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	181,032	180,583	181,764
	Title II	20-4451-4455	29,325	27,904	18,792
	Title IV	20-4471-4474	11,400	0	0
	IDEA Part B (Handicapped)	20-4420-4429	270,603	270,603	283,981
	ARP-ESSER Subgrant-New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-4544	4,305	0	0
	ARP-ESSER	20-4540	910,816	0	0
	CRRSA Act-ESSER II	20-4534	246,819	0	0
	CRRSA Act-Learning Acceleration Grant	20-4535	2,424	0	0
	CRRSA Act-Mental Health Grant	20-4536	870	0	0
	Total Revenues from Federal Sources		1,657,594	479,090	484,537
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	146,690	186,252
Special Revenue Fund Revenues	Total Grants and Entitlements		3,232,924	2,547,548	2,347,057
All Fund Revenues	Total Revenues/Sources		17,200,287	19,262,502	18,616,101
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	146,690	186,252
	Total Revenues/Sources Net of Transfers		17,200,287	19,115,812	18,429,849

Advertised Appropriations

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	2,574,691	2,301,249	2,769,137
	Special Education-Instruction	11-2XX-100-XXX	1,228,600	1,282,080	1,333,590
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	12,463	19,620	19,980
	School-Sponsored Athletics-Instruction	11-402-100-XXX	42,185	49,825	53,465
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	5,323,730	6,013,845	5,624,451
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	924	500	2,500
	Undistributed Expenditures-Health Services	11-000-213-XXX	94,718	91,264	97,935
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	0	256,659	231,605
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	289,965	500	500
	Undistributed Expenditures-Guidance	11-000-218-XXX	1,292	48,357	37,049
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	187,828	224,246	265,629
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	52,636	0	0
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	22,837	25,136	24,845
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	5,884	5,200	4,600
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	412,891	418,256	456,145
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	169,085	249,625	278,562
	Undistributed Expenditures-Central Services	11-000-251-XXX	193,343	219,789	186,855
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	80,657	86,800	90,698
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	688,329	904,302	949,425
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	851,643	884,106	1,262,167
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	1,533,178	2,425,150	2,486,806
	Total Undistributed Expenditures			9,908,940	11,853,735
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	2,500	3,500
	Interest Earned on Current Expense Emergency Res	10-607	0	250	250
General Fund Current Expenses	Total General Current Expense		13,766,879	15,509,259	16,179,694

Advertised Appropriations

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	155,784	902,537	50,000
	Facilities Acquisition and Construction Services	12-000-400-XXX	44,700	286,350	32,350
	Interest Deposit to Capital Reserve	10-604	0	5,000	7,000
	Total Capital Outlay		200,484	1,193,887	89,350
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	0	11,808	0
	General Fund Grand Total		13,967,363	16,714,954	16,269,044
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	623,542	845,805	835,692
	Support Services	20-218-200-XXX	612,675	624,595	495,512
	Facility Acquisition and Construction Services	20-218-400-XXX	267,723	598,058	531,316
	Total Preschool Education Aid	20-218-XXX-XXX	1,503,940	2,068,458	1,862,520
Special Revenue Fund Expenses for Other State Projects	Other	20-XXX-XXX-XXX	6,660	0	0
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	1,510,600	2,068,458	1,862,520
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	181,032	180,583	181,764
	Title II	20-XXX-XXX-XXX	29,325	27,904	18,792
	Title IV	20-XXX-XXX-XXX	11,400	0	0
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	270,603	270,603	283,981
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	246,819	0	0
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	2,424	0	0
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	870	0	0
	ARP-ESSER Grant Program	20-487-xxx-xxx	910,816	0	0
	ARP-ESSER Subgrant New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-491-xxx-xxx	4,305	0	0
	Total Federal Projects	20-XXX-XXX-XXX	1,657,594	479,090	484,537
Special Revenue Fund Expenses	Total Special Revenue Funds		3,232,924	2,547,548	2,347,057
All Fund Expenses	Total Expenditures/Appropriations		17,200,287	19,262,502	18,616,101
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	0	146,690	186,252
	Total Expenditures Net of Transfers		17,200,287	19,115,812	18,429,849

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2022	Audited Balance 06/30/2023	Estimated Balance 06/30/2024	Estimated Balance 06/30/2025
Unrestricted	General Operating Budget	1,980,309	1,185,155	289,525	289,525
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	1,313,037	1,321,090	1,126,090	1,133,090
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	587,789	543,172	498,472	445,572
	Legal Reserve	349,726	488,263	488,263	0
	Unemployment Fund	62,583	80,685	80,685	80,685
	Tuition Reserve	1,000,000	1,000,000	400,000	0
	Current Expense Emergency Reserve	50,197	50,307	50,557	0
	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
	State Military Impact Aid Reserve Pursuant to P.L. 2023 c.112			0	0
Restricted for Special Revenue Fund	Student Activity Fund	64,949	63,066	63,066	63,066
	Scholarship Fund	0	0	0	0
Restricted for Repayment of Debt	Restricted for Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2021-22 Actual Costs	2022-23 Actual Costs	2023-24 Original Budget	2023-24 Revised Budget	2024-25 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$14,589	\$13,995	\$13,935	\$16,390	\$16,380
Total Classroom Instruction	\$8,874	\$8,873	\$8,478	\$9,942	\$10,182
Classroom-Salaries and Benefits	\$8,480	\$8,424	\$8,132	\$9,530	\$9,820
Classroom-General Supplies and Textbooks	\$222	\$340	\$166	\$202	\$216
Classroom-Purchased Services	\$172	\$108	\$181	\$210	\$145
Total Support Services	\$2,274	\$2,061	\$1,953	\$2,289	\$2,174
Support Services-Salaries and Benefits	\$1,699	\$1,736	\$1,738	\$2,037	\$1,915
Total Administrative Costs	\$1,515	\$1,628	\$1,808	\$2,117	\$2,020
Administration Salaries and Benefits	\$1,081	\$1,229	\$1,438	\$1,686	\$1,555
Total Operations and Maintenance of Plant	\$1,740	\$1,255	\$1,466	\$1,760	\$1,705
Operations and Maintenance-Salaries and Benefits	\$882	\$746	\$757	\$887	\$776
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$115	\$104	\$127	\$148	\$145
Total Equipment Costs	\$164	\$671	\$904	\$2,476	\$913
Legal Costs	\$114	\$70	\$71	\$83	\$78
Employee Benefits as a percentage of salaries*	23.95%	28.23%	42.38%	43.22%	38.33%

*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 2023-24 revised appropriations and the 2024-25 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
Staffing - Other	Shared master teacher with Keansburg	0
	Shared security police officer with Township	0
Transportation Services, including Fuel	District shares in county fuel program with Municipality	0

Estimated Tax Rates

Municipality	Category	Amount
Union Beach Borough	(A) General Fund School Levy	8,233,808
	(D) Total School Levy	8,233,808
	(B) Estimated Net Taxable Valuation (as of 10/01/23)	926,384,247
	(H) Estimated Equalized Valuation (as of 10/01/23)	912,162,746
	(C) Estimated 2024-25 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.8888
	(F) Estimated 2024-25 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.8888
	(I) Estimated 2024-25 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.9027
	(L) Estimated 2024-25 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.9027

Employee Contract List for District

Name	Category	Measure
Amanda Lewert	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$147,697
	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	07/01/24
	End Date of Contract	06/30/29
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	25
	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	\$23,510
	Contractual Post-Employment Benefit Description of Payout of Sick days	Amount 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	07/01/24
	End Date of Contract	06/30/25
	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	