

Advertised Enrollments

Pupil Enrollment Categories	10-13-2023 Actual	10-15-2024 Actual	10-15-2025 Estimate
On Roll Regular Full-Time	524.0	549.0	570.0
On Roll Special Ed Full-Time	83.0	79.0	79.0
On Roll Subtotal	607.0	628.0	649.0
In Private School Placements	14.0	14.0	12.0
Sent to Other Districts Regular	187.0	184.0	223.0
Sent to Other Districts Special Ed	23.5	26.5	4.5
Received	1.0		0.0
In State Facilities		1.0	1.0

Monmouth			Union Beach		
Advertised Revenues					
Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
General Fund Revenues from Local Sources	Local Tax Levy-Base Budget	10-1210	7,845,458	8,622,158	11,865,401
	Total Tax Levy	10-121x	7,845,458	8,622,158	11,865,401
	Total Tuition	10-1300	5,869	0	0
	Sale of Property	10-1930	0	560,111	0
	Unrestricted Miscellaneous Revenues	10-1XXX	37,917	10,455	10,500
	Interest Earned On Current Expense Emergency Reserve	10-1XXX	0	500	0
	Interest Earned on Maintenance Reserve	10-1XXX	0	3,500	3,500
	Interest Earned on Capital Reserve Funds	10-1XXX	7,988	7,000	5,000
	Total Revenues from Local Sources		7,897,232	9,203,724	11,884,401
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	38,322	38,322	205,161
	Extraordinary Aid	10-3131	276,640	325,000	275,000
	Categorical Special Education Aid	10-3132	829,691	829,691	1,089,396
	Equalization Aid	10-3176	4,576,368	4,576,368	3,961,758
	Categorical Security Aid	10-3177	281,392	281,392	297,685
	Other State Aids	10-3XXX	9,729	0	131,753
	Total Revenues from State Sources		6,012,142	6,050,773	5,960,753
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	0	19,327	0
	Total Revenues from Federal Sources		0	19,327	0
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	488,263	985,453
	Withdrawal from Maintenance Reserve	10-310	0	56,400	56,400
	Withdrawal from Tuition Reserve for Tuition Adjustments	10-311	0	400,000	600,000
	Withdrawal from Current Expense Emergency Reserve	10-312	0	50,807	0
	Actual Revenues (Over)/Under Expenditures		642,551	0	0
General Fund Revenues	Total Operating Budget		14,551,925	16,269,294	19,487,007
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	59,580	0	0
	Total Revenues from Local Sources	20-1XXX	59,580	0	0

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
Special Revenue Fund Revenues from State Sources	Preschool Education Aid-Prior Year Carryover	20-3218	0	0	116,989
	Preschool Education Aid	20-3218	1,423,256	1,676,268	1,417,503
	SDA Emergent Needs and Capital Maintenance In School Districts	20-3257	42,099	0	0
	Total Revenues from State Sources		1,465,355	1,676,268	1,534,492
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	181,764	181,764	127,234
	Title II	20-4451-4455	18,792	18,792	13,154
	IDEA Part B (Handicapped)	20-4420-4429	261,970	283,981	198,787
	ARP-ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	58,929	0	0
	ARP-ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	40,000	0	0
	ARP-ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	40,000	0	0
	ARP-ESSER Subgrant-New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-4544	40,695	0	0
	ARP-ESSER	20-4540	723,763	0	0
	Other	20-4XXX	52,234	0	0
	Additional or Compensatory Special Education and Related Services (ACSERS)	20-4537	53,682	0	0
	Total Revenues from Federal Sources		1,471,829	484,537	339,175
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	186,252	241,125
Special Revenue Fund Revenues	Total Grants and Entitlements		3,007,218	2,347,057	2,114,792
All Fund Revenues	Total Revenues/Sources		17,559,143	18,616,351	21,601,799
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	186,252	241,125
	Total Revenues/Sources Net of Transfers		17,559,143	18,430,099	21,360,674

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	2,070,190	2,769,137	3,983,181
	Special Education-Instruction	11-2XX-100-XXX	1,209,826	1,333,590	1,421,580
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	13,372	19,980	20,540
	School-Sponsored Athletics-Instruction	11-402-100-XXX	35,927	53,465	60,624
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	5,546,574	5,624,451	5,675,799
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	2,728	2,500	2,500
	Undistributed Expenditures-Health Services	11-000-213-XXX	89,145	97,935	80,141
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	0	231,605	242,795
	Undistributed Expenditures–Other Support Services, Students–Extraordinary Services	11-000-217-XXX	232,638	500	500
	Undistributed Expenditures-Guidance	11-000-218-XXX	8,830	37,049	187,360
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	172,377	265,629	416,722
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	12,542	24,845	25,708
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	1,666	4,600	54,600
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	407,769	456,145	395,219
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	227,031	278,562	298,235
	Undistributed Expenditures-Central Services	11-000-251-XXX	220,930	186,855	203,259
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	87,460	90,698	94,125
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	806,750	949,425	1,094,520
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	793,667	1,262,167	1,761,960
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	1,629,841	2,486,806	3,376,789
	Total Undistributed Expenditures		10,239,948	11,999,772	13,910,232
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	3,500	3,500
	Interest Earned on Current Expense Emergency Res	10-607	0	500	0
General Fund Current Expenses	Total General Current Expense		13,569,263	16,179,944	19,399,657
Capital Outlay	Equipment	12-XXX-XXX-730	862,440	50,000	50,000
	Facilities Acquisition and Construction Services	12-000-400-XXX	120,222	32,350	32,350
	Interest Deposit to Capital Reserve	10-604	0	7,000	5,000
	Total Capital Outlay		982,662	89,350	87,350
General Fund Expenses and Transfers	General Fund Grand Total		14,551,925	16,269,294	19,487,007

Advertised Appropriations

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	789,966	835,692	776,416
	Support Services	20-218-200-XXX	624,973	495,512	514,963
	Facility Acquisition and Construction Services	20-218-400-XXX	8,317	531,316	484,238
	Total Preschool Education Aid	20-218-XXX-XXX	1,423,256	1,862,520	1,775,617
Special Revenue Fund Expenses for Other State Projects	SDA Emergent Needs and Capital Maintenance In School Districts	20-492-XXX-XXX	42,099	0	0
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	1,465,355	1,862,520	1,775,617
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	181,764	181,764	127,234
	Title II	20-XXX-XXX-XXX	18,792	18,792	13,154
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	261,970	283,981	198,787
	Other	20-XXX-XXX-XXX	52,234	0	0
	Additional or Compensatory Special Education and Related Services (ACSERS) Program	20-486-XXX-XXX	53,682	0	0
	ARP-ESSER Grant Program	20-487-xxx-xxx	723,763	0	0
	ARP-ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	58,929	0	0
	ARP-ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	40,000	0	0
	ARP-ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	40,000	0	0
	ARP-ESSER Subgrant New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-491-xxx-xxx	40,695	0	0
	Total Federal Projects	20-XXX-XXX-XXX	1,471,829	484,537	339,175
Special Revenue Fund Expenses	Total Special Revenue Funds		3,007,218	2,347,057	2,114,792
All Fund Expenses	Total Expenditures/Appropriations		17,559,143	18,616,351	21,601,799
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	0	186,252	241,125
	Total Expenditures Net of Transfers		17,559,143	18,430,099	21,360,674

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2023	Audited Balance 06/30/2024	Estimated Balance 06/30/2025	Estimated Balance 06/30/2026
Unrestricted	General Operating Budget	1,185,155	291,039	325,386	325,386
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	1,321,090	1,481,878	1,488,878	1,493,878
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	543,172	543,172	490,272	437,372
	Legal Reserve	488,263	1,473,716	985,453	0
	Unemployment Fund	80,685	99,752	99,752	99,752
	Tuition Reserve	1,000,000	1,000,000	600,000	0
	Current Expense Emergency Reserve	50,307	50,307	0	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
Restricted for Special Revenue Fund	Student Activity Fund	63,066	52,612	52,612	52,612
	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	2022-23 Actual Costs	2023-24 Actual Costs	2024-25 Original Budget	2024-25 Revised Budget	2025-26 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$13,995	\$14,282	\$16,380	\$16,615	\$20,044
Total Classroom Instruction	\$8,873	\$8,777	\$10,182	\$10,328	\$12,935
Classroom-Salaries and Benefits	\$8,424	\$8,561	\$9,820	\$9,961	\$12,526
Classroom-General Supplies and Textbooks	\$340	\$83	\$216	\$219	\$265
Classroom-Purchased Services	\$108	\$133	\$145	\$147	\$145
Total Support Services	\$2,061	\$1,847	\$2,174	\$2,205	\$2,694
Support Services-Salaries and Benefits	\$1,736	\$1,618	\$1,915	\$1,942	\$2,163
Total Administrative Costs	\$1,628	\$1,924	\$2,020	\$2,049	\$2,046
Administration Salaries and Benefits	\$1,229	\$1,524	\$1,555	\$1,577	\$1,720
Total Operations and Maintenance of Plant	\$1,255	\$1,537	\$1,705	\$1,730	\$1,947
Operations and Maintenance-Salaries and Benefits	\$746	\$853	\$776	\$787	\$862
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$104	\$99	\$145	\$147	\$163
Total Equipment Costs	\$671	\$1,439	\$913	\$926	\$823
Legal Costs	\$70	\$49	\$78	\$80	\$0
Employee Benefits as a percentage of salaries*	28.23%	31.53%	38.33%	38.33%	43.27%

*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 2024-25 revised appropriations and the 2025-26 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	Cooperative Snow plowing and salting and field maintenance equipment between Municipality and District	0
Staffing - Other	Shared special on-site daily police officer with Municipality	0
Transportation Services, including Fuel	District Shares in county fuel program for buses and maintenance equipment with the Municipality	0

Estimated Tax Rates

Municipality	Category	Amount
Union Beach Borough	(A) General Fund School Levy	10,243,780
	(D) Total School Levy	10,243,780
	(B) Estimated Net Taxable Valuation (as of 10/01/24)	1,006,258,904
	(H) Estimated Equalized Valuation (as of 10/01/24)	1,037,363,263
	(C) Estimated 2025-26 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	1.0180
	(F) Estimated 2025-26 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	1.0180
	(I) Estimated 2025-26 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	0.9875
	(L) Estimated 2025-26 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	0.9875

Employee Contract List for District

Name	Category	Measure
Amanda, Lewert	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$150,355
	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)	\$0
	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/Day
	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	\$143,713
	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	Max 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