

Advertised Enrollments

Pupil Enrollment Categories	10-15-2024 Actual	10-15-2025 Actual	10-15-2026 Estimate
On Roll Regular Full-Time	549.0	555.0	569.0
On Roll Special Ed Full-Time	79.0	74.0	76.0
On Roll Subtotal	628.0	629.0	645.0
In Private School Placements	14.0	14.0	14.0
Sent to Other Districts Regular	184.0	189.5	203.5
Sent to Other Districts Special Ed	26.5	31.0	3.0
In State Facilities	1.0		0.0

Advertised Revenues

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
General Fund Revenues from Local Sources	Local Tax Levy-Base Budget	10-1210	8,622,158	11,865,401	12,448,824
	Total Tax Levy	10-121x	8,622,158	11,865,401	12,448,824
	Rents and Royalties	10-1910	490	0	0
	Unrestricted Miscellaneous Revenues	10-1XXX	62,093	10,500	10,500
	Interest Earned on Maintenance Reserve	10-1XXX	0	3,500	3,000
	Interest Earned on Capital Reserve Funds	10-1XXX	14,984	5,000	5,000
	Total Revenues from Local Sources		8,699,725	11,884,401	12,467,324
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	38,322	205,161	220,566
	Extraordinary Aid	10-3131	136,313	275,000	275,000
	Categorical Special Education Aid	10-3132	829,691	1,089,396	1,106,250
	Equalization Aid	10-3176	4,576,368	3,961,758	3,779,854
	Categorical Security Aid	10-3177	281,392	297,685	280,710
	Other State Aids	10-3XXX	8,873	131,753	0
	Total Revenues from State Sources		5,870,959	5,960,753	5,662,380
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	7,184	0	0
	Total Revenues from Federal Sources		7,184	0	0
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	985,453	1,306,638
	Withdrawal from Maintenance Reserve	10-310	0	56,400	0
	Withdrawal from Tuition Reserve for Tuition Adjustments	10-311	0	600,000	0
	Adjustment for Prior Year Encumbrances		0	191,484	0
	Actual Revenues (Over)/Under Expenditures		423,107	0	0
General Fund Revenues	Total Operating Budget		15,000,975	19,678,491	19,436,342
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	78,878	0	0
	Total Revenues from Local Sources	20-1XXX	78,878	0	0
Special Revenue Fund Revenues from State Sources	Preschool Education Aid-Prior Year Carryover	20-3218	0	116,989	112,218
	Preschool Education Aid	20-3218	1,681,039	1,417,503	1,748,250
	Other Restricted Entitlements	20-32XX	67,000	0	0
	Total Revenues from State Sources		1,748,039	1,534,492	1,860,468

Advertised Revenues

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	151,142	127,234	95,124
	Title II	20-4451-4455	16,750	13,154	12,950
	IDEA Part B (Handicapped)	20-4420-4429	280,031	198,787	211,335
	Additional or Compensatory Special Education and Related Services (ACSERS)	20-4537	50,683	0	0
	Total Revenues from Federal Sources		498,606	339,175	319,409
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	241,125	199,800
Special Revenue Fund Revenues	Total Grants and Entitlements		2,332,527	2,114,792	2,379,677
All Fund Revenues	Total Revenues/Sources		17,333,502	21,793,283	21,816,019
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	241,125	199,800
	Total Revenues/Sources Net of Transfers		17,333,502	21,552,158	21,616,219

Advertised Appropriations

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	2,480,149	3,983,181	3,416,192
	Special Education-Instruction	11-2XX-100-XXX	1,368,594	1,421,580	1,456,912
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	12,467	20,540	21,362
	School-Sponsored Athletics-Instruction	11-402-100-XXX	38,767	60,624	65,727
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	4,722,878	5,867,283	5,819,318
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	5,849	2,500	2,500
	Undistributed Expenditures-Health Services	11-000-213-XXX	89,302	80,141	88,814
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	0	242,795	271,296
	Undistributed Expenditures>Other Support Services, Students>Extraordinary Services	11-000-217-XXX	266,160	500	500
	Undistributed Expenditures-Guidance	11-000-218-XXX	48,760	187,360	137,969
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	197,184	416,722	370,932
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	1,739	25,708	30,102
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	2,185	54,600	77,631
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	414,358	395,219	403,988
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	257,534	298,235	276,113
	Undistributed Expenditures-Central Services	11-000-251-XXX	196,203	203,259	196,611
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	90,350	94,125	97,022
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	889,314	1,094,520	1,262,598
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	818,878	1,761,960	1,557,484
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	2,119,178	3,376,789	3,842,921
	Total Undistributed Expenditures		10,119,872	14,101,716	14,435,799
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	3,500	3,000
General Fund Current Expenses	Total General Current Expense		14,019,849	19,591,141	19,398,992
Capital Outlay	Equipment	12-XXX-XXX-730	8,856	50,000	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	83,923	32,350	32,350
	Capital Reserve-Transfer to Capital Projects	12-000-400-931	888,347	0	0
	Interest Deposit to Capital Reserve	10-604	0	5,000	5,000
	Total Capital Outlay		981,126	87,350	37,350
General Fund Expenses and Transfers	General Fund Grand Total		15,000,975	19,678,491	19,436,342

Advertised Appropriations

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	837,690	776,416	999,271
	Support Services	20-218-200-XXX	454,099	514,963	784,615
	Facility Acquisition and Construction Services	20-218-400-XXX	389,250	484,238	276,382
	Total Preschool Education Aid	20-218-XXX-XXX	1,681,039	1,775,617	2,060,268
Special Revenue Fund Expenses for Other State Projects	SDA Emergent Needs and Capital Maintenance In School Districts	20-492-XXX-XXX	67,000	0	0
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	1,748,039	1,775,617	2,060,268
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	151,142	127,234	95,124
	Title II	20-XXX-XXX-XXX	16,750	13,154	12,950
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	280,031	198,787	211,335
	Additional or Compensatory Special Education and Related Services (ACSERS) Program	20-486-XXX-XXX	50,683	0	0
	Total Federal Projects	20-XXX-XXX-XXX	498,606	339,175	319,409
Special Revenue Fund Expenses	Total Special Revenue Funds		2,332,527	2,114,792	2,379,677
All Fund Expenses	Total Expenditures/Appropriations		17,333,502	21,793,283	21,816,019
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	0	241,125	199,800
	Total Expenditures Net of Transfers		17,333,502	21,552,158	21,616,219

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2024	Audited Balance 06/30/2025	Estimated Balance 06/30/2026	Estimated Balance 06/30/2027
Unrestricted	General Operating Budget	291,039	308,893	389,740	389,740
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	1,481,878	940,462	945,462	950,462
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	543,172	154,825	101,925	104,925
	Legal Reserve	1,473,716	2,292,091	1,306,638	0
	Unemployment Fund	99,752	131,116	131,116	131,116
	Tuition Reserve	1,000,000	600,000	0	0
	Current Expense Emergency Reserve	50,307	0	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	52,612	45,608	45,608	45,608
	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	2023-24 Actual Costs	2024-25 Actual Costs	2025-26 Original Budget	2025-26 Revised Budget	2026-27 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$14,282	\$15,709	\$20,044	\$20,681	\$21,090
Total Classroom Instruction	\$8,777	\$9,983	\$12,935	\$13,347	\$13,142
Classroom-Salaries and Benefits	\$8,561	\$9,641	\$12,526	\$12,925	\$12,645
Classroom-General Supplies and Textbooks	\$83	\$241	\$265	\$273	\$301
Classroom-Purchased Services	\$133	\$101	\$145	\$149	\$196
Total Support Services	\$1,847	\$1,968	\$2,694	\$2,779	\$3,027
Support Services-Salaries and Benefits	\$1,618	\$1,721	\$2,163	\$2,232	\$2,425
Total Administrative Costs	\$1,924	\$1,928	\$2,046	\$2,111	\$2,103
Administration Salaries and Benefits	\$1,524	\$1,526	\$1,720	\$1,775	\$1,726
Total Operations and Maintenance of Plant	\$1,537	\$1,633	\$1,947	\$2,009	\$2,374
Operations and Maintenance-Salaries and Benefits	\$853	\$799	\$862	\$889	\$1,212
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$99	\$100	\$163	\$168	\$183
Total Equipment Costs	\$1,439	\$640	\$823	\$849	\$428
Legal Costs	\$49	\$52	\$0	\$0	\$23
Employee Benefits as a percentage of salaries*	31.53%	34.02%	43.27%	43.27%	52.38%

*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.nj.gov/education/guide/>. This publication is also available in the board office and public libraries. The same calculations were performed using the 2025-26 revised appropriations and the 2026-27 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 Removal, Salting, Field Maintenance	0
	Use of Municipal Fuel Depot	0
Staffing - Other	Shared special on-site daily police officer with Municipality	0

Estimated Tax Rates

Municipality	Category	Amount
Union Beach Borough	(A) General Fund School Levy	12,157,112
	(D) Total School Levy	12,157,112
	(B) Estimated Net Taxable Valuation (as of 10/01/25)	1,099,838,301
	(H) Estimated Equalized Valuation (as of 10/01/25)	1,127,562,859
	(C) Estimated 2026-27 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	1.1054
	(F) Estimated 2026-27 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	1.1054
	(I) Estimated 2026-27 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	1.0782
	(L) Estimated 2026-27 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	1.0782

Employee Contract List for District

Name	Category	Measure
Amanda Lewert	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$153,355
	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	Max Allowed
	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	\$142,679
	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	07/01/25
	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

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	\$23,906
	Contractual Post-Employment Benefit Description of Payout of Sick days	Max Allowed
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Max at 15 Days 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