

Pupil Enrollment Categories	10-14-2016 Actual	10-13-2017 Actual	10-15-2018 Estimate
On Roll Regular Full-Time	508.0	543.0	625.0
On Roll Special Ed Full-Time	82.0	81.0	84.0
On Roll Subtotal	590.0	624.0	709.0
In Private School Placements	18.0	18.0	21.0
Sent to Other Districts Regular	201.0	185.5	198.0
Sent to Other Districts Special Ed	21.5	25.5	20.0

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	6,498,711	6,628,685	6,628,685
Total Tuition	10-1300	4,618	0	0
Rents And Royalties	10-1910	50	0	0
Unrestricted Miscellaneous Revenues	10-1XXX	8,306	5,000	5,000
Interest Earned On Capital Reserve Funds	10-1XXX	741	0	0
Subtotal - Revenues From Local Sources		6,512,426	6,633,685	6,633,685
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	39,173	39,173	142,663
Extraordinary Aid	10-3131	147,392	0	0
Categorical Special Education Aid	10-3132	658,640	658,640	658,640
Equalization Aid	10-3176	7,444,810	7,444,810	7,444,810
Categorical Security Aid	10-3177	28,312	28,312	28,312
Adjustment Aid	10-3178	160,375	87,352	9,392
Parcc Readiness Aid	10-3181	8,820	8,820	0
Per Pupil Growth Aid	10-3182	8,820	8,820	0
Professional Learning Community Aid	10-3183	7,890	7,890	0
Other State Aids	10-3XXX	6,207	0	0
Subtotal - Revenues From State Sources		8,510,439	8,283,817	8,283,817
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	1,504	16,103	0
Subtotal - Revenues From Federal Sources		1,504	16,103	0
Budgeted Fund Balance - Operating Budget	10-303	0	739,086	907,913
Withdrawal From Cap Res-For Local Share	10-307	0	226,000	380,000
Withdrawal From Maint. Reserve	10-310	0	0	203,000
Withdrawal From Tuition Reserve-For Tuition Adj.	10-311	0	600,000	315,000

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Adjustment For Prior Year Encumbrances		0	22,183	0
Actual Revenues (Over)/Under Expenditures		-920,739	0	0
Total Operating Budget		14,103,630	16,520,874	16,723,415
Grants and Entitlements:				
Revenues from State Sources:				
Preschool Education Aid	20-3218	183,435	349,241	478,040
Total Revenues From State Sources		183,435	349,241	478,040
Revenues from Federal Sources:				
Title I	20-4411-4416	238,749	244,752	208,000
Title II	20-4451-4455	34,392	35,677	30,000
I.D.E.A. Part B (Handicapped)	20-4420-4429	261,403	255,865	217,000
Total Revenues From Federal Sources		534,544	536,294	455,000
Transfers From Operating Budget-Prek	20-5200	0	73,594	0
Total Grants And Entitlements		717,979	959,129	933,040
Total Revenues/Sources		14,821,609	17,480,003	17,656,455
Deduct Transfer-Transfers From Operating Budget-Prek	20-5200	0	73,594	0
Deduct Transfer-Transfer From Gf Surplus To Debt Svc - Repay CDL	11-000-520-937	0	483,751	464,984
Total Revenues/Sources Net of Transfers		14,821,609	16,922,658	17,191,471

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	2,657,396	2,955,548	2,682,809
Special Education - Instruction	11-2XX-100-XXX	1,214,808	1,264,345	1,399,567
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	11,944	19,855	19,980
School-Sponsored Athletics - Instruction	11-402-100-XXX	59,297	70,657	69,329
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	4,572,594	4,927,444	5,185,630
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	32,921	39,328	27,059
Undist. Expenditures - Health Services	11-000-213-XXX	103,912	105,703	90,464
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	356,813	419,864	294,566
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	205	550	550
Undist. Expenditures - Guidance	11-000-218-XXX	3,268	38,443	63,129
Undist. Expenditures - Child Study Teams	11-000-219-XXX	444,950	435,863	427,948
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	81,095	81,535	78,000
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	111,411	119,105	111,955
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	22,421	36,650	30,300
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	314,476	380,788	396,924
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	207,752	245,386	236,007
Undist. Expend. - Central Services	11-000-251-XXX	192,899	218,072	204,566
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	982,269	1,225,980	1,188,067
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	772,040	860,973	801,438
Personal Services - Employee Benefits	11-XXX-XXX-2XX	1,721,937	2,214,853	2,334,793
Transfer From Gf Surplus To Debt Svc - Repay CDL	11-000-520-937	0	483,751	464,984
Total Undistributed Expenditures		9,920,963	11,834,288	11,936,380
Total General Current Expense		13,864,408	16,144,693	16,108,065
Capital Expenditures:				
Equipment	12-XXX-XXX-730	74,201	83,167	203,000

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Facilities Acquisition And Const. Serv.	12-000-400-XXX	165,021	293,014	412,350
Total Capital Outlay		239,222	376,181	615,350
General Fund Grand Total		14,103,630	16,520,874	16,723,415
Special Grants and Entitlements:				
Preschool Education Aid:				
PEA Instruction	20-218-100-XXX	136,021	251,666	269,172
Support Services	20-218-200-XXX	47,414	57,994	71,603
Fac Acquisition And Constr. Services	20-218-400-XXX	0	113,175	137,265
Total Preschool Education Aid	20-218-XXX-XXX	183,435	422,835	478,040
Total State Projects	20-XXX-XXX-XXX	183,435	422,835	478,040
Federal Projects:				
Title I	20-XXX-XXX-XXX	238,749	244,752	208,000
Title II	20-XXX-XXX-XXX	34,392	35,677	30,000
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	261,403	255,865	217,000
Total Federal Projects	20-XXX-XXX-XXX	534,544	536,294	455,000
Total Special Revenue Funds		717,979	959,129	933,040
Total Expenditures/Appropriations		14,821,609	17,480,003	17,656,455
Deduct Transfer-Local Contrib. - Trans To Special Rev- Regular	11-105-100-935	0	73,594	0
Deduct Transfer-Transfer From Gf Surplus To Debt Svc - Repay CDL	11-000-520-937	0	483,751	464,984
Total Expenditures Net of Transfers		14,821,609	16,922,658	17,191,471

Fund Balance Category	Budget Category	Audited Balance 06/30/2016	Audited Balance 06/30/2017	Estimated Balance 06/30/2018	Estimated Balance 06/30/2019
Unrestricted	General Operating Budget	1,395,431	1,174,758	435,672	329,974
Unrestricted	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	773,678	798,419	572,419	192,419
Restricted for General Operating Budget	Adult Education Programs	0	0	0	0
Restricted for General Operating Budget	Maintenance Reserve	410,675	510,675	510,675	307,675
Restricted for General Operating Budget	Legal Reserve	0	802,215	802,215	0
Restricted for General Operating Budget	Tuition Reserve	700,000	915,000	315,000	0
Restricted for General Operating Budget	Current Expense Emergency Reserve	50,000	50,000	50,000	50,000
Restricted for General Operating Budget	Impact Aid Reserve for General Expenses (Sections 8002 and 8003)	0	0	0	0
Restricted for General Operating Budget	Impact Aid Reserve for Capital Expenses (Sections 8007 and 8008)	0	0	0	0
Restricted for Repayment of Debt	Repayment of Debt	0	0	0	0

Per Pupil Cost Calculations	2015-16 Actual Costs	2016-17 Actual Costs	2017-18 Original Budget	2017-18 Revised Budget	2018-19 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$13,282	\$14,778	\$17,001	\$16,200	\$14,100
Total Classroom Instruction	\$7,627	\$8,698	\$9,704	\$9,308	\$8,348
Classroom-Salaries and Benefits	\$7,259	\$8,173	\$8,963	\$8,587	\$7,916
Classroom-General Supplies and Textbooks	\$248	\$383	\$542	\$534	\$263
Classroom-Purchased Services	\$120	\$141	\$199	\$187	\$168
Total Support Services	\$2,389	\$2,467	\$2,982	\$2,702	\$2,124
Support Services-Salaries and Benefits	\$2,070	\$2,085	\$2,519	\$2,226	\$1,864
Total Administrative Costs	\$1,397	\$1,475	\$1,641	\$1,653	\$1,473
Administration Salaries and Benefits	\$1,077	\$1,126	\$1,222	\$1,142	\$1,047
Total Operations and Maintenance of Plant	\$1,659	\$1,890	\$2,357	\$2,241	\$1,912
Operations and Maintenance-Salaries and Benefits	\$875	\$958	\$1,119	\$1,049	\$846
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$116	\$145	\$188	\$176	\$153
Total Equipment Costs	\$52	\$126	\$158	\$315	\$480
Legal Costs	\$49	\$47	\$51	\$34	\$42
Employee Benefits as a percentage of salaries*	33.87%	30.03%	36.21%	35.71%	38.75%

\*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 2017-18 revised appropriations and the 2018-19 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.

Unusual Revenues and Appropriations

Item	Line Number	Source	Amount	Explanation
1	300	Provident Bank	5,000	Interest income on all accounts

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Special Education Services	Rekated IEP services through MOESC	0
Staffing - Other	Shared services agreement with Manalapan-Englishtown BOE for payroll and employee benefit services	0
Staffing - Other	Shared truancy/residency officer with Hazlet BOE	0
Others	Athletics shared services agreement for wrestling & cross country with Keyport	0
Others	BOE entered shared services agreement with Union Beach Police Department for police officer in the school	0
Transportation Services, including Fuel	Transportation jointures with Keyport BOE; Holmdel BOE and permit use of Union Beach bus for Keyport field trip	0
Transportation Services, including Fuel	Student transportation through MOESC	0
Purchasing	Member of NJ Educational Services Commission	0
Purchasing	Participant in cooperative advertising led by Monmouth Regional BOE	0
Purchasing	Participates in ACT for telecommunication services	0
Purchasing	Participates in ACES for power/utility services	0
Municipal/Public Works	BOE rents office space to Union Beach Building Department for a \$1.00 per year	0
Municipal/Public Works	Borough of Union Beach participates in BOE Delta Dental Plan	0
Municipal/Public Works	District works cooperatively with Borough of Union Beach for a variety of supplemental services	0
Professional Staff Development	Various Professional Development shared with Keyport Board of Education	0
Insurance Coverages and Benefits	District participates in NJ State Health & Prescription Plans	0
Insurance Coverages and Benefits	District is a member of the Monmouth-Ocean Shared Services Insurance Fund & NJSIG	0

ID=Union Beach Borough

Category	Amount
(A) General Fund School Levy	6,628,685
(D) Total School Levy	6,628,685
(B) Estimated Net Taxable Valuation (as of 10/01/17)	531,976,293
(H) Estimated Equalized Valuation (as of 10/01/17)	564,220,621
(C) Estimated 2018-19 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.2460
(F) Estimated 2018-19 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.2460
(I) Estimated 2018-19 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.1748
(L) Estimated 2018-19 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.1748

Name=Dennis Gilliland-Duarte

Category	Measure
Job Title	Information Technology
Job Title II	n/a
Base Annual Salary Amount	\$86,160
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	07/01/17
End Date of Contract	06/30/18
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	5
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	2
Description of Other Contracted Non-Working Days	Holidays
Total Allowances Amount	\$1,000
Total Bonuses Amount	\$0
Total Stipends Amount	\$800
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$18,074
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$7,500
Contractual Post-Employment Benefit Description of Payout of Sick days	\$60 per day for a maximum of 125 days
Contractual Post-Employment Benefit Description of Payout of Vacation days	Not applicable
Contractual Post-Employment Benefit Description of Payout of Personal days	Not applicable
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

Name=Dennis Gilliland-Duarte

Category	Measure
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

Name=Eileen F. Ertle

Category	Measure
Job Title	Business Administrator
Job Title II	n/a
Base Annual Salary Amount	\$116,153
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	07/01/17
End Date of Contract	06/30/18
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	18
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	Holidays
Total Allowances Amount	\$4,200
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	\$15,000
Contractual Post-Employment Benefit Description of Payout of Sick days	\$75 per day to a \$15,000 maximum
Contractual Post-Employment Benefit Description of Payout of Vacation days	Not applicable
Contractual Post-Employment Benefit Description of Payout of Personal days	Not applicable
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

Name=Eileen F. Ertle

Category	Measure
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

Name=Robert J. Shafer, Jr.

Category	Measure
Job Title	Superintendent
Job Title II	n/a
Base Annual Salary Amount	\$49,950
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	01/02/18
End Date of Contract	06/30/18
Contracted Number of Annual Work Days	111
Contracted Number of Annual Vacation Days	0
Contracted Number of Annual Sick Days	0
Contracted Number of Annual Personal Days	0
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	2
Description of Other Contracted Non-Working Days	Holidays
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	\$0
Contractual Post-Employment Benefit Description of Payout of Sick days	None Reported
Contractual Post-Employment Benefit Description of Payout of Vacation days	None Reported
Contractual Post-Employment Benefit Description of Payout of Personal days	None Reported
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

Name=Robert J. Shafer, Jr.

Category	Measure
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