

Advertised Enrollments

Pupil Enrollment Categories	10-15-2018 Actual	10-15-2019 Actual	10-15-2020 Estimate
On Roll Regular Full-Time	474.0	488.0	485.0
On Roll Special Ed Full-Time	93.0	94.0	97.0
On Roll Subtotal	567.0	582.0	582.0
In Private School Placements	5.0	5.0	0.0
Sent to Other Districts Regular	1.0	0.0	0.0
Sent to Other Districts Special Ed	2.0	3.0	0.0
Received	30.0	36.0	39.0

Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	9,745,149	9,940,052	10,138,853
	Total Tuition	10-1300	370,855	427,218	501,892
	Unrestricted Miscellaneous Revenues	10-1XXX	129,771	51,584	31,500
	Interest Earned On Current Expense Emergency Reserve	10-1XXX	15,579	500	500
	Interest Earned on Maintenance Reserve	10-1XXX	1,041	500	500
	Interest Earned on Capital Reserve Funds	10-1XXX	4,432	500	500
	Total Revenues from Local Sources		10,266,827	10,420,354	10,673,745
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	74,264	74,264	74,264
	Extraordinary Aid	10-3131	75,140	40,000	0
	Categorical Special Education Aid	10-3132	257,366	306,637	389,966
	Categorical Security Aid	10-3177	12,310	12,310	12,310
	Other State Aids	10-3XXX	8,700	0	0
	Total Revenues from State Sources		427,780	433,211	476,540
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	238,514	538,296
	Other Financing Sources	10-5XXX	0	95,813	95,813
	Adjustment for Prior Year Encumbrances		0	25,819	0
	Actual Revenues (Over)/Under Expenditures		-144,885	0	0
General Fund Revenues	Total Operating Budget		10,549,722	11,213,711	11,784,394
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	13,640	11,826	0
	Total Revenues from Local Sources	20-1XXX	13,640	11,826	0
Special Revenue Fund Revenues from State Sources	Other Restricted Entitlements	20-32XX	246,173	0	0
	Total Revenues from State Sources		246,173	0	0
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	69,224	70,666	52,715
	Title II	20-4451-4455	16,956	20,969	11,738
	Title IV	20-4471-4474	6,283	13,729	8,500
	I.D.E.A. Part B (Handicapped)	20-4420-4429	206,835	218,842	181,838
	Total Revenues from Federal Sources		299,298	324,206	254,791
Special Revenue Fund Revenues	Total Grants and Entitlements		559,111	336,032	254,791

Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	373,504	382,248	395,587
	Interest on Investments	40-1510	3,034	0	0
	Miscellaneous	40-1XXX	3,034	0	0
	Total Revenues from Local Sources		376,538	382,248	395,587
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	205,435	204,569	205,351
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	14,855	3,034
	Total Local Repayment of Debt		581,973	601,672	603,972
	Actual Revenues (Over)/Under Expenditures		22,249	0	0
Debt Service Fund Revenues	Total Repayment of Debt		604,222	601,672	603,972
All Fund Revenues	Total Revenues/Sources		11,713,055	12,151,415	12,643,157
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		11,713,055	12,151,415	12,643,157

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	3,282,696	3,221,794	3,447,722
	Special Education-Instruction	11-2XX-100-XXX	794,124	1,002,672	1,010,250
	Basic Skills/Remedial-Instruction	11-230-100-XXX	212,634	155,906	210,889
	Bilingual Education-Instruction	11-240-100-XXX	73,370	75,540	75,540
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	56,738	62,661	60,400
	School-Sponsored Athletics-Instruction	11-402-100-XXX	57,393	64,055	60,479
	Before/After School Programs	11-421-XXX-XXX	14,814	800	6,560
	Summer School	11-422-XXX-XXX	20,952	25,610	24,610
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	516,373	577,864	623,392
	Undistributed Expenditures-Health Services	11-000-213-XXX	85,240	87,510	66,879
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	232,208	222,959	258,000
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	218,465	226,234	254,822
	Undistributed Expenditures-Guidance	11-000-218-XXX	62,439	125,088	125,616
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	485,532	513,192	497,515
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	156,528	142,833	197,191
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	127,999	131,532	134,581
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	19,823	30,314	28,510
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	297,333	363,634	321,485
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	394,785	393,377	397,255
	Undistributed Expenditures-Central Services	11-000-251-XXX	236,169	227,530	220,151
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	88,200	91,500	91,100
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	899,056	1,046,051	1,098,174
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	576,300	719,298	581,000
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	1,620,024	1,670,210	1,793,368
	Total Undistributed Expenditures		6,016,474	6,569,126	6,689,039
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	500	500
	Interest Earned on Current Expense Emergency Res	10-607	0	500	500
General Fund Current Expenses	Total General Current Expense		10,529,195	11,179,164	11,586,489

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Capital Outlay	Facilities Acquisition and Construction Services	12-000-400-XXX	20,527	20,527	169,027
	Interest Deposit to Capital Reserve	10-604	0	500	500
	Total Capital Outlay		20,527	21,027	169,527
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	0	13,520	28,378
	General Fund Grand Total		10,549,722	11,213,711	11,784,394
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	13,640	11,826	0
Special Revenue Fund Expenses for Other State Projects	Other	20-XXX-XXX-XXX	246,173	0	0
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	246,173	0	0
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	69,224	70,666	52,715
	Title II	20-XXX-XXX-XXX	16,956	20,969	11,738
	Title IV	20-XXX-XXX-XXX	6,283	13,729	8,500
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	206,835	218,842	181,838
	Total Federal Projects	20-XXX-XXX-XXX	299,298	324,206	254,791
Special Revenue Fund Expenses	Total Special Revenue Funds		559,111	336,032	254,791
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	604,222	601,672	603,972
	Total Debt Service Funds		604,222	601,672	603,972
All Fund Expenses	Total Expenditures/Appropriations		11,713,055	12,151,415	12,643,157
Expenses Net of Transfers	Total Expenditures Net of Transfers		11,713,055	12,151,415	12,643,157

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2018	Audited Balance 06/30/2019	Estimated Balance 06/30/2020	Estimated Balance 06/30/2021
Restricted for General Operating Budget	Capital Reserve	306,659	311,091	394,431	394,931
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	72,061	73,102	73,602	74,102
	Legal Reserve	588,981	776,810	538,296	0
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	102,203	103,680	104,180	104,680
	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 Repayment of Debt	Repayment of Debt	0	0	0	0
Unrestricted	General Operating Budget	374,364	332,840	250,000	250,000
	Repayment of Debt	40,138	17,889	3,034	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2017-18 Actual Costs	2018-19 Actual Costs	2019-20 Original Budget	2019-20 Revised Budget	2020-21 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$16,821	\$16,599	\$17,305	\$17,036	\$17,898
Total Classroom Instruction	\$9,585	\$9,533	\$9,833	\$9,632	\$10,245
Classroom-Salaries and Benefits	\$8,904	\$8,501	\$8,874	\$8,740	\$9,111
Classroom-General Supplies and Textbooks	\$312	\$483	\$592	\$537	\$706
Classroom-Purchased Services	\$369	\$548	\$366	\$355	\$428
Total Support Services	\$3,200	\$3,023	\$3,176	\$3,078	\$3,248
Support Services-Salaries and Benefits	\$2,272	\$2,654	\$2,491	\$2,312	\$2,412
Total Administrative Costs	\$2,012	\$2,088	\$2,088	\$2,192	\$2,191
Administration Salaries and Benefits	\$1,458	\$1,410	\$1,465	\$1,531	\$1,867
Total Operations and Maintenance of Plant	\$1,778	\$1,708	\$1,933	\$1,869	\$1,960
Operations and Maintenance-Salaries and Benefits	\$328	\$593	\$316	\$298	\$298
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$244	\$247	\$274	\$264	\$254
Total Equipment Costs	\$28	\$0	\$0	\$0	\$0
Legal Costs	\$90	\$64	\$71	\$66	\$34
Employee Benefits as a percentage of salaries*	28.33%	27.07%	28.98%	28.20%	28.62%

*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 2019-20 revised appropriations and the 2020-21 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

Line Number	Source	Amount	Explanation
300	SHARED SERVICES	31,500	SHARED SOCIAL WORKER WITH SHORE REGIONAL

Shared Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Curriculum Services	Shared Director of Curriculum & Instruction with Shore Regional HS District	0
Insurance Coverages and Benefits	Shared insurance group for property & casualty insurance	0
Professional Staff Development	Regional staff development with Oceanport and Monmouth Beach Schools	0
Social Worker/Psychologist	Shared social worker with the Shore Regional HS District	0
Staffing - Other	Shared Director of Security with Oceanport and Shore Regional HS District	0
Transportation Services, including Fuel	Jointures with Shore Regional & Ocean Twp as well as utilizing MOESC	0
	Shared Director of Transportation	0

Estimated Tax Rates

Municipality	Category	Amount
West Long Branch	(A) General Fund School Levy	10,039,453
	(D) Total School Levy	10,428,371
	(B) Estimated Net Taxable Valuation (as of 10/01/19)	1,367,368,030
	(H) Estimated Equalized Valuation (as of 10/01/19)	1,460,660,344
	(C) Estimated 2020-21 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.7342
	(F) Estimated 2020-21 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.7627
	(I) Estimated 2020-21 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.6873
	(L) Estimated 2020-21 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.7139

Employee Contract List for District

Name	Category	Measure
COREY LOWELL	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$79,716
	Full-Time Equivalent (FTE)	0.5
	Shared with Another District?	Y
	Shared County	25
	Shared District	4760
	Job Title Other District	BUSINESS ADMINISTRATOR
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/19
	End Date of Contract	06/30/20
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	20
	Contracted Number of Annual Sick Days	12
	Contracted Number of Annual Personal Days	3
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	0
	Description of Other Contracted Non-Working Days	None Reported
	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	N/A
	Contractual Post-Employment Benefit Description of Payout of Vacation days	N/A
	Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
	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
COREY LOWELL	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
FRANK ALFANO	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$51,000
	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	03/02/20
	End Date of Contract	06/30/20
	Contracted Number of Annual Work Days	260
	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	0
Description of Other Contracted Non-Working Days	None Reported	

Employee Contract List for District

Name	Category	Measure
FRANK ALFANO	Total Allowances Amount	\$500
	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	N/A
	Contractual Post-Employment Benefit Description of Payout of Vacation days	N/A
	Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
	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	
LORRAINE SIMON	Job Title	Assistant Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$41,375
	Full-Time Equivalent (FTE)	0.5
	Shared with Another District?	Y
	Shared County	25
	Shared District	4760

Employee Contract List for District

Name	Category	Measure
	Job Title Other District	ASST BUSINESS ADMINISTRAT
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/19
	End Date of Contract	06/30/20
	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	3
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	0
	Description of Other Contracted Non-Working Days	None Reported
	Total Allowances Amount	\$1,025
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
LORRAINE SIMON	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	N/A
	Contractual Post-Employment Benefit Description of Payout of Vacation days	N/A
	Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
	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

Employee Contract List for District

Name	Category	Measure
LORRAINE SIMON	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
SCOTT MARVEL	Job Title	Information Technology
	Job Title II	None Reported
	Base Annual Salary Amount	\$90,500
	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	07/01/19
	End Date of Contract	06/30/20
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	20
	Contracted Number of Annual Sick Days	12
	Contracted Number of Annual Personal Days	3
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	0
	Description of Other Contracted Non-Working Days	None Reported
	Total Allowances Amount	\$1,800
	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	N/A	

Employee Contract List for District

Name	Category	Measure
SCOTT MARVEL	Contractual Post-Employment Benefit Description of Payout of Vacation days	N/A
	Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
	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