

Advertised Enrollments

Pupil Enrollment Categories	10-15-2019 Actual	10-15-2020 Actual	10-15-2021 Estimate
On Roll Regular Full-Time	488.0	474.0	451.0
On Roll Special Ed Full-Time	94.0	87.0	87.0
On Roll Subtotal	582.0	561.0	538.0
In Private School Placements	5.0	6.0	5.0
Sent to Other Districts Special Ed	3.0	3.0	3.0
Received	36.0	37.0	38.0

Advertised Revenues

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	9,940,052	10,138,853	10,341,630
	Total Tuition	10-1300	475,599	501,892	504,017
	Unrestricted Miscellaneous Revenues	10-1XXX	42,180	31,500	49,668
	Interest Earned On Current Expense Emergency Reserve	10-1XXX	18,463	500	500
	Interest Earned on Maintenance Reserve	10-1XXX	823	500	500
	Interest Earned on Capital Reserve Funds	10-1XXX	3,500	500	500
	Total Revenues from Local Sources		10,480,617	10,673,745	10,896,815
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	74,264	74,264	74,264
	Extraordinary Aid	10-3131	89,558	0	50,000
	Categorical Special Education Aid	10-3132	306,637	333,118	451,355
	Categorical Security Aid	10-3177	12,310	12,310	12,310
	Total Revenues from State Sources		482,769	419,692	587,929
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	595,144	563,770
	Other Financing Sources	10-5XXX	95,813	95,813	0
	Adjustment for Prior Year Encumbrances		0	56,483	0
	Actual Revenues (Over)/Under Expenditures		-424,976	0	0
General Fund Revenues	Total Operating Budget		10,634,223	11,840,877	12,048,514
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	0	0	20,000
	Scholarship Fund Revenue	20-1770	0	0	375
	Other Revenue from Local Sources	20-1XXX	11,211	615	0
	Total Revenues from Local Sources	20-1XXX	11,211	615	20,375
Special Revenue Fund Revenues from State Sources	Other Restricted Entitlements	20-32XX	244,146	281,028	0
	Total Revenues from State Sources		244,146	281,028	0
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	52,302	83,139	55,058
	Title II	20-4451-4455	12,414	21,814	11,270
	Title III	20-4491-4494	0	0	2,874
	Title IV	20-4471-4474	10,800	12,929	8,500
	I.D.E.A. Part B (Handicapped)	20-4420-4429	203,144	246,802	189,224
	CARES Act Education Stabilization Fund	20-4530	0	50,872	0

Advertised Revenues

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Special Revenue Fund Revenues from Federal Sources	Coronavirus Relief Fund (CRF)	20-4532	0	24,536	0
	CRRSA Act-ESSER II	20-4534	0	0	208,025
	CRRSA Act-Learning Acceleration Grant	20-4535	0	0	25,000
	CRRSA Act-Mental Health Grant	20-4536	0	0	45,000
	Total Revenues from Federal Sources		278,660	440,092	544,951
Special Revenue Fund Revenues	Total Grants and Entitlements		534,017	721,735	565,326
Debt Service Fund Transfer and Other Financing	Transfers from Other Funds	40-5200	85,467	0	0
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	382,248	395,587	311,271
	Interest on Investments	40-1510	2	0	0
	Miscellaneous	40-1XXX	2	0	0
	Total Revenues from Local Sources		382,250	395,587	311,271
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	204,569	205,351	204,382
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	3,034	85,469
	Total Local Repayment of Debt		672,286	603,972	601,122
	Actual Revenues (Over)/Under Expenditures		-70,614	0	0
Debt Service Fund Revenues	Total Repayment of Debt		601,672	603,972	601,122
All Fund Revenues	Total Revenues/Sources		11,769,912	13,166,584	13,214,962
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		11,769,912	13,166,584	13,214,962

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	3,096,978	3,604,768	3,643,881
	Special Education-Instruction	11-2XX-100-XXX	978,735	1,011,250	1,044,525
	Basic Skills/Remedial-Instruction	11-230-100-XXX	163,823	178,889	212,790
	Bilingual Education-Instruction	11-240-100-XXX	74,892	76,260	78,040
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	64,760	57,050	60,962
	School-Sponsored Athletics-Instruction	11-402-100-XXX	43,592	60,079	62,194
	Before/After School Programs	11-421-XXX-XXX	0	6,560	9,216
	Summer School	11-422-XXX-XXX	25,610	2,102	25,310
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	554,872	662,366	639,019
	Undistributed Expenditures-Health Services	11-000-213-XXX	82,806	80,543	79,049
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	201,409	258,000	228,000
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	236,742	164,822	235,795
	Undistributed Expenditures-Guidance	11-000-218-XXX	131,754	144,848	189,304
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	507,362	465,144	449,178
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	140,081	155,767	219,800
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	125,521	134,581	176,091
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	15,408	29,310	7,550
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	310,418	363,892	249,479
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	371,168	418,255	427,633
	Undistributed Expenditures-Central Services	11-000-251-XXX	229,082	223,806	192,149
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	90,500	92,700	96,946
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	1,013,610	1,106,824	1,061,246
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	494,283	549,313	641,000
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	1,646,770	1,797,226	1,873,780
	Total Undistributed Expenditures		6,151,786	6,647,397	6,766,019
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		10,600,176	11,645,355	11,903,937

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	0	0	47,000
	Facilities Acquisition and Construction Services	12-000-400-XXX	20,527	169,027	20,527
	Increase In Capital Reserve	10-604	0	0	76,550
	Interest Deposit to Capital Reserve	10-604	0	500	500
	Total Capital Outlay		20,527	169,527	144,577
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	13,520	25,995	0
	General Fund Grand Total		10,634,223	11,840,877	12,048,514
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	11,211	615	0
	Student Activity Fund	20-475-XXX-XXX	0	0	20,000
	Scholarship Fund	20-476-XXX-XXX	0	0	375
Special Revenue Fund Expenses for Other State Projects	Nonpublic Textbooks	20-XXX-XXX-XXX	0	18,632	0
	Nonpublic Auxiliary Services	20-XXX-XXX-XXX	0	61,456	0
	Nonpublic Handicapped Services	20-XXX-XXX-XXX	0	95,837	0
	Nonpublic Nursing Services	20-XXX-XXX-XXX	0	31,110	0
	Nonpublic Technology Initiative	20-XXX-XXX-XXX	0	13,268	0
	Nonpublic Security Aid	20-XXX-XXX-XXX	0	60,725	0
	Other	20-XXX-XXX-XXX	244,146	0	0
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	244,146	281,028	0
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	52,302	83,139	55,058
	Title II	20-XXX-XXX-XXX	12,414	21,814	11,270
	Title III	20-XXX-XXX-XXX	0	0	2,874
	Title IV	20-XXX-XXX-XXX	10,800	12,929	8,500
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	203,144	246,802	189,224
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	0	50,872	0
	Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	0	24,536	0
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	0	0	208,025
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	0	0	25,000
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	0	0	45,000
	Total Federal Projects	20-XXX-XXX-XXX	278,660	440,092	544,951

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Special Revenue Fund Expenses	Total Special Revenue Funds		534,017	721,735	565,326
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	601,672	603,972	601,122
	Total Debt Service Funds		601,672	603,972	601,122
All Fund Expenses	Total Expenditures/Appropriations		11,769,912	13,166,584	13,214,962
Expenses Net of Transfers	Total Expenditures Net of Transfers		11,769,912	13,166,584	13,214,962

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2019	Audited Balance 06/30/2020	Estimated Balance 06/30/2021	Estimated Balance 06/30/2022
Restricted for General Operating Budget	Capital Reserve	311,091	314,591	404,649	481,699
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	73,102	73,925	74,425	74,925
	Legal Reserve	776,810	1,102,066	563,770	0
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	103,680	104,847	105,347	105,847
	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	332,840	396,406	250,000	250,000
	Repayment of Debt	17,889	88,503	85,469	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2018-19 Actual Costs	2019-20 Actual Costs	2020-21 Original Budget	2020-21 Revised Budget	2021-22 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$16,599	\$16,363	\$17,898	\$18,630	\$19,745
Total Classroom Instruction	\$9,533	\$9,170	\$10,245	\$10,915	\$11,632
Classroom-Salaries and Benefits	\$8,501	\$8,187	\$9,111	\$9,597	\$10,432
Classroom-General Supplies and Textbooks	\$483	\$522	\$706	\$732	\$696
Classroom-Purchased Services	\$548	\$462	\$428	\$586	\$504
Total Support Services	\$3,023	\$3,060	\$3,248	\$3,025	\$3,609
Support Services-Salaries and Benefits	\$2,654	\$2,676	\$2,412	\$2,034	\$2,897
Total Administrative Costs	\$2,088	\$2,017	\$2,191	\$2,386	\$2,180
Administration Salaries and Benefits	\$1,410	\$1,407	\$1,867	\$1,849	\$1,720
Total Operations and Maintenance of Plant	\$1,708	\$1,892	\$1,960	\$2,047	\$2,045
Operations and Maintenance-Salaries and Benefits	\$593	\$729	\$298	\$307	\$324
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$247	\$224	\$254	\$257	\$279
Total Equipment Costs	\$0	\$0	\$0	\$0	\$87
Legal Costs	\$64	\$70	\$34	\$80	\$53
Employee Benefits as a percentage of salaries*	27.07%	27.24%	28.62%	29.76%	28.75%

*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 2020-21 revised appropriations and the 2021-22 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
150	TUITION	504,017	FROM ALLENHURST, INTERLAKEN, LOCH ARBOUR
300	SHARED SERVICE REVENUE	32,268	SHARED SW WITH SHORE REGIONAL

Shared Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Business Services	WLB SHARES A BUSINESS ADMINISTRATOR WITH SHORE REGIONAL	0
Curriculum Services	WLB SHARES A CURRICULUM DIRECTOR WITH SHORE REGIONAL, MONMOUTH BEACH, AND OCEANPORT SCHOOL DISTRICTS	0
Insurance Coverages and Benefits	WLB IS A MEMBER OF NJSIG, AN INSURANCE POOL, FOR PROPERTY & CASUALTY INSURANCE	0
Purchasing	WLB UTILIZES ACES FOR ENERGY PURCHASES AS WELL AS MULTIPLE COOPERATIVES AND STATE CONTRACTS	0
Social Worker/Psychologist	WLB SHARES A SOCIAL WORKER WITH SHORE REGIONAL	0
Staffing - Other	WLB SHARES A SECURITY DIRECTOR WITH OCEANPORT AND SHORE REGIONAL	0
Transportation Services, including Fuel	WLB UTILIZES SHORE REGIONAL TO COORDINATE AND PROVIDE MOST TRANSPORTATION	0

Estimated Tax Rates

Municipality	Category	Amount
West Long Branch	(A) General Fund School Levy	10,240,241
	(D) Total School Levy	10,593,669
	(B) Estimated Net Taxable Valuation (as of 10/01/20)	1,405,132,652
	(H) Estimated Equalized Valuation (as of 10/01/20)	1,502,928,025
	(C) Estimated 2021-22 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.7288
	(F) Estimated 2021-22 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.7539
	(I) Estimated 2021-22 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.6814
	(L) Estimated 2021-22 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.7049

Employee Contract List for District

Name	Category	Measure
CHRISTINA EGAN	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$145,000
	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	02/22/21
	End Date of Contract	07/01/24
	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	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	\$6,980
	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	NOT APPLICABLE.
	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

Employee Contract List for District

Name	Category	Measure
CHRISTINA EGAN	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	NOT APPLICABLE.
	Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	NOT APPLICABLE.
	Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	NOT APPLICABLE.
	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	\$39,000
	Full-Time Equivalent (FTE)	0.5
	Shared with Another District?	Y
	Shared County	25
	Shared District	4760
	Job Title Other District	ASST BUS ADMIN
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/20
	End Date of Contract	06/30/21
	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	2
	Description of Other Contracted Non-Working Days	FAMILY ILLNESS DAYS

Employee Contract List for District

Name	Category	Measure
LORRAINE SIMON	Total Allowances Amount	\$1,200
	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	\$0
	Contractual Post-Employment Benefit Description of Payout of Sick days	NOT APPLICABLE
	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
	Total Other/In-Kind Remuneration Amount	\$0
	Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	NOT APPLICABLE
	Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	NOT APPLICABLE
	Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	NOT APPLICABLE
	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	
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

Employee Contract List for District

Name	Category	Measure
SCOTT MARVEL	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/20
	End Date of Contract	06/30/21
	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	3
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	2
	Description of Other Contracted Non-Working Days	FAMILY ILLNESS DAYS
	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	NOT APPLICABLE
	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
	Total Other/In-Kind Remuneration Amount	\$0
	Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	NOT APPLICABLE
	Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	NOT APPLICABLE
	Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	NOT APPLICABLE
	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
SCOTT MARVEL	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