

Pupil Enrollment Categories	10-13-2017 Actual	10-15-2018 Actual	10-15-2019 Estimate
On Roll Regular Full-Time	473.0	474.0	467.0
On Roll Special Ed Full-Time	89.0	93.0	96.0
On Roll Subtotal	562.0	567.0	563.0
In Private School Placements	9.0	5.0	5.0
Sent to Other Districts Regular	0.0	1.0	0.0
Sent to Other Districts Special Ed	2.0	2.0	2.0
Received	25.0	30.0	36.0

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	9,554,068	9,745,149	9,940,052
Total Tuition	10-1300	316,039	290,978	427,218
Unrestricted Miscellaneous Revenues	10-1XXX	19,531	32,624	51,584
Interest Earned On Current Expense Emergency Res	10-1XXX	21,614	100	500
Interest Earned On Maintenance Reserve	10-1XXX	810	100	500
Interest Earned On Capital Reserve Funds	10-1XXX	3,427	100	500
Subtotal - Revenues From Local Sources		9,915,489	10,069,051	10,420,354
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	16,545	74,264	74,264
Extraordinary Aid	10-3131	103,686	0	40,000
Categorical Special Education Aid	10-3132	257,366	257,366	306,637
Categorical Security Aid	10-3177	12,310	12,310	12,310
Adjustment Aid	10-3178	1	0	0
PARCC Readiness Aid	10-3181	5,550	0	0
Per Pupil Growth Aid	10-3182	5,550	0	0
Professional Learning Community Aid	10-3183	5,490	0	0
Other State Aids	10-3XXX	9,028	0	0
Subtotal - Revenues From State Sources		415,526	343,940	433,211
Budgeted Fund Balance - Operating Budget	10-303	0	350,467	238,514
Withdrawal From Current Expense Emergency Rsv	10-312	0	12,797	0
Other Financing Sources	10-5XXX	95,813	95,813	95,813
Adjustment For Prior Year Encumbrances		0	20,591	0
Actual Revenues (Over)/Under Expenditures		262,678	0	0
Total Operating Budget		10,689,506	10,892,659	11,187,892

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	20,017	0	0
Total Revenues From Local Sources	20-1XXX	20,017	0	0
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	222,026	0	0
Total Revenues From State Sources		222,026	0	0
Revenues from Federal Sources:				
Title I	20-4411-4416	65,165	54,547	62,297
Title II	20-4451-4455	7,083	12,393	19,292
Title III	20-4491-4494	10,657	2,979	2,596
Title IV	20-4471-4474	3,888	8,000	0
I.D.E.A. Part B (Handicapped)	20-4420-4429	191,300	149,461	168,720
Total Revenues From Federal Sources		278,093	227,380	252,905
Total Grants And Entitlements		520,136	227,380	252,905
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	588,182	373,504	382,248
Interest On Investments	40-1510	14,855	0	0
Miscellaneous	40-1XXX	14,855	0	0
Total Revenues From Local Sources		603,037	373,504	382,248
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	414,278	205,435	204,569

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Budgeted Fund Balance	40-303	0	25,283	14,855
Total Local Repayment Of Debt		1,017,315	604,222	601,672
Actual Revenues (Over)/Under Expenditures		12,657	0	0
Total Repayment Of Debt		1,029,972	604,222	601,672
Total Revenues/Sources		12,239,614	11,724,261	12,042,469
Total Revenues/Sources Net of Transfers		12,239,614	11,724,261	12,042,469

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	3,189,964	3,306,975	3,141,854
Special Education - Instruction	11-2XX-100-XXX	724,238	806,639	895,664
Basic Skills/Remedial - Instruction	11-230-100-XXX	192,200	243,005	271,196
Bilingual Education - Instruction	11-240-100-XXX	72,520	73,640	75,540
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	55,653	56,967	62,661
School-Sponsored Athletics - Instruction	11-402-100-XXX	54,651	60,722	64,055
Before/After School Programs	11-421-XXX-XXX	528	17,800	15,402
Summer School	11-422-XXX-XXX	22,354	20,952	23,100
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	657,235	660,727	626,464
Undist. Expenditures - Health Services	11-000-213-XXX	86,709	86,933	83,189
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	268,138	198,700	223,000
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	251,915	221,646	226,543
Undist. Expenditures - Guidance	11-000-218-XXX	108,085	54,269	124,743
Undist. Expenditures - Child Study Teams	11-000-219-XXX	486,561	512,716	518,432
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	49,758	159,346	144,309
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	121,525	128,430	131,532
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	104,363	28,184	12,232
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	237,544	303,985	291,196
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	396,219	401,306	404,837
Undist. Expend. - Central Services	11-000-251-XXX	211,396	207,808	202,336
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	84,979	89,750	92,000
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	938,889	973,567	1,048,413
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	738,553	604,535	765,098
Personal Services - Employee Benefits	11-XXX-XXX-2XX	1,599,469	1,622,946	1,690,291

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Total Undistributed Expenditures		6,341,338	6,254,848	6,584,615
Interest Earned On Maintenance Reserve	10-606	0	100	500
Interest Earned On Current Expense Emergency Res	10-607	0	100	500
Total General Current Expense		10,653,446	10,841,748	11,135,087
Capital Expenditures:				
Equipment	12-XXX-XXX-730	15,533	10,000	0
Facilities Acquisition And Const. Serv.	12-000-400-XXX	20,527	20,527	20,527
Interest Deposit To Capital Reserve	10-604	0	100	500
Total Capital Outlay		36,060	30,627	21,027
Transfer Of Funds To Charter Schools	10-000-100-56X	0	20,284	31,778
General Fund Grand Total		10,689,506	10,892,659	11,187,892
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	20,017	0	0
Other State Projects:				
Other	20-XXX-XXX-XXX	222,026	0	0
Total Other State Projects		222,026	0	0
Total State Projects	20-XXX-XXX-XXX	222,026	0	0
Federal Projects:				
Title I	20-XXX-XXX-XXX	65,165	54,547	62,297
Title II	20-XXX-XXX-XXX	7,083	12,393	19,292
Title III	20-XXX-XXX-XXX	10,657	2,979	2,596
Title IV	20-XXX-XXX-XXX	3,888	8,000	0
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	191,300	149,461	168,720
Total Federal Projects	20-XXX-XXX-XXX	278,093	227,380	252,905
Total Special Revenue Funds		520,136	227,380	252,905

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	1,029,972	604,222	601,672
Total Debt Service Funds		1,029,972	604,222	601,672
Total Expenditures/Appropriations		12,239,614	11,724,261	12,042,469
Total Expenditures Net of Transfers		12,239,614	11,724,261	12,042,469

Fund Balance Category	Budget Category	Audited Balance 06/30/2017	Audited Balance 06/30/2018	Estimated Balance 06/30/2019	Estimated Balance 06/30/2020
Unrestricted	General Operating Budget	318,741	374,364	249,364	249,364
Unrestricted	Repayment of Debt	52,795	40,138	14,855	0
Restricted for General Operating Budget	Capital Reserve	303,232	306,659	381,759	382,259
Restricted for General Operating Budget	Adult Education Programs	0	0	0	0
Restricted for General Operating Budget	Maintenance Reserve	71,251	72,061	122,161	122,661
Restricted for General Operating Budget	Legal Reserve	750,613	588,981	238,514	0
Restricted for General Operating Budget	Tuition Reserve	0	0	0	0
Restricted for General Operating Budget	Current Expense Emergency Reserve	101,054	102,203	89,506	90,006
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	2016-17 Actual Costs	2017-18 Actual Costs	2018-19 Original Budget	2018-19 Revised Budget	2019-20 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$17,250	\$16,821	\$17,094	\$16,949	\$17,305
Total Classroom Instruction	\$9,947	\$9,585	\$9,796	\$9,838	\$9,833
Classroom-Salaries and Benefits	\$9,177	\$8,904	\$8,934	\$8,875	\$8,874
Classroom-General Supplies and Textbooks	\$580	\$312	\$595	\$536	\$592
Classroom-Purchased Services	\$190	\$369	\$267	\$427	\$366
Total Support Services	\$3,109	\$3,200	\$3,166	\$2,978	\$3,176
Support Services-Salaries and Benefits	\$2,429	\$2,272	\$2,497	\$2,290	\$2,491
Total Administrative Costs	\$1,933	\$2,012	\$2,091	\$2,090	\$2,088
Administration Salaries and Benefits	\$1,411	\$1,458	\$1,479	\$1,438	\$1,465
Total Operations and Maintenance of Plant	\$1,916	\$1,778	\$1,787	\$1,791	\$1,933
Operations and Maintenance-Salaries and Benefits	\$435	\$328	\$325	\$310	\$316
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$284	\$244	\$253	\$253	\$274
Total Equipment Costs	\$47	\$28	\$18	\$18	\$0
Legal Costs	\$74	\$90	\$63	\$80	\$71
Employee Benefits as a percentage of salaries*	28.85%	28.33%	27.40%	28.04%	28.98%

*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 2018-19 revised appropriations and the 2019-20 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.

Item	Line Number	Source	Amount	Explanation
1	190	TUITION FROM ALLENHURST AND INTERLAKEN	427,218	SEND/RECEIVE AGREEMENTS WITH ALLENHURST and INTERLAKEN

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Business Services	SHARED BA, ASSISTANT BA, AND PAYROLL CLERK WITH SHORE REGIONAL	0
Special Education Services	SHARED DIRECTOR OF SPECIAL SERVICES WITH SHORE REGIONAL	0
Social Worker/Psychologist	SHARED SOCIAL WORKER WITH SHORE REGIONAL	0
Superintendent and Assistant Sup.	SHARED SUPERINTENDENT WITH SHORE REGIONAL	0
Transportation Services, including Fuel	JOINT TRANSPORTATION SERVICES WITH SHORE REGIONAL	0
Curriculum Services	SHARED CURRICULUM DIRECTOR WITH SHORE REGIONAL	0
Professional Staff Development	REGIONAL PROFESSIONAL DEVELOPMENT WITH SHORE REGIONAL, OCEANPORT, AND MONMOUTH BEACH	0
Insurance Coverages and Benefits	JOINT INSURANCE FUND WITH MOCSSIF THROUGH NJSIG	0

ID=West Long Branch

Category	Amount
(A) General Fund School Levy	9,842,600
(D) Total School Levy	10,220,476
(B) Estimated Net Taxable Valuation (as of 10/01/18)	1,297,979,270
(H) Estimated Equalized Valuation (as of 10/01/18)	1,363,532,435
(C) Estimated 2019-20 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.7583
(F) Estimated 2019-20 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.7874
(I) Estimated 2019-20 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.7218
(L) Estimated 2019-20 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.7496

Name=COREY LOWELL

Category	Measure
Job Title	Business Administrator
Job Title II	None Reported
Base Annual Salary Amount	\$166,000
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	07/01/18
End Date of Contract	06/30/19
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	PAID BY SHORE REGIONAL
Contractual Post-Employment Benefit Description of Payout of Vacation days	PAID BY SHORE REGIONAL
Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported

Name=COREY LOWELL

Category	Measure
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

Name=LORRAINE SIMON

Category	Measure
Job Title	Assistant Business Administrator
Job Title II	None Reported
Base Annual Salary Amount	\$75,000
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	Y
Shared County	25
Shared District	4760
Job Title Other District	ASST BUSINESS ADMINISTRAT
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	10/01/18
End Date of Contract	06/30/19
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	\$1,600
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	\$3,750
Contractual Post-Employment Benefit Description of Payout of Sick days	UPON RETIREMENT
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

Name=LORRAINE SIMON

Category	Measure
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

Name=SCOTT MARVEL

Category	Measure
Job Title	Information Technology
Job Title II	None Reported
Base Annual Salary Amount	\$87,750
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	07/01/18
End Date of Contract	06/30/19
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	\$1,550
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	\$30,000
Contractual Post-Employment Benefit Description of Payout of Sick days	UPON RETIREMENT
Contractual Post-Employment Benefit Description of Payout of Vacation days	UPON SEPARATION
Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported

Name=SCOTT MARVEL

Category	Measure
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

Name=THOMAS FARRELL

Category	Measure
Job Title	Superintendent
Job Title II	None Reported
Base Annual Salary Amount	\$177,500
Full-Time Equivalent (FTE)	0.5
Shared with Another District?	Y
Shared County	25
Shared District	4760
Job Title Other District	SUPERINTENDENT
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/18
End Date of Contract	06/30/21
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	\$6,450
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	UPON RETIREMENT
Contractual Post-Employment Benefit Description of Payout of Vacation days	UPON RETIREMENT
Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported

Name=THOMAS FARRELL

Category	Measure
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