

Advertised Enrollments

Pupil Enrollment Categories	10-15-2024 Actual	10-15-2025 Actual	10-15-2026 Estimate
On Roll Regular Full-Time	455.0	445.0	443.0
On Roll Special Ed Full-Time	96.0	112.0	111.0
On Roll Subtotal	551.0	557.0	554.0
In Private School Placements	4.0	4.0	5.0
Sent to Contracted Preschool	15.0	15.0	13.0
Sent to Other Districts Special Ed	6.0	4.0	4.0
Received	47.0	51.0	50.0

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	11,090,894	11,395,636	11,717,631
	Total Tax Levy	10-121x	11,090,894	11,395,636	11,717,631
	Total Tuition	10-1300	791,303	784,668	874,200
	Unrestricted Miscellaneous Revenues	10-1XXX	88,440	43,750	40,000
	Interest Earned On Current Expense Emergency Reserve	10-1XXX	1,965	1,000	300
	Interest Earned on Maintenance Reserve	10-1XXX	4,845	2,000	2,000
	Interest Earned on Capital Reserve Funds	10-1XXX	17,777	7,000	7,000
	Total Revenues from Local Sources		11,995,224	12,234,054	12,641,131
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	337,125	308,320	301,842
	Extraordinary Aid	10-3131	147,357	125,000	150,000
	Categorical Special Education Aid	10-3132	551,386	632,642	688,978
	Categorical Security Aid	10-3177	69,930	74,985	86,084
	Other State Aids	10-3XXX	54,973	0	0
	State Reimbursement for Menstrual Products	10-3301	470	500	500
	Total Revenues from State Sources		1,161,241	1,141,447	1,227,404
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	0	0	17,617
	Total Revenues from Federal Sources		0	0	17,617
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	455,496	485,108
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	0	387,876	0
	Withdrawal from Maintenance Reserve	10-310	0	38,700	0
	Withdrawal from Current Expense Emergency Reserve	10-312	0	26,000	0
	Transfers from Other Funds	10-5200	4,866	0	0
	Adjustment for Prior Year Encumbrances		0	114,763	0
	Actual Revenues (Over)/Under Expenditures		479,319	0	0
General Fund Revenues	Total Operating Budget		13,640,650	14,398,336	14,371,260

Advertised Revenues

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
Special Revenue Fund Revenues from Local Sources	Tuition from Local Education Authorities-Preschool	20-1320	0	0	33,300
	Student Activity Fund Revenue	20-1760	20,070	18,000	12,000
	Scholarship Fund Revenue	20-1770	74	0	0
	Other Revenue from Local Sources	20-1XXX	84,211	0	0
	Total Revenues from Local Sources	20-1XXX	104,355	18,000	45,300
Special Revenue Fund Revenues from State Sources	Preschool Education Aid-Prior Year Carryover	20-3218	0	14,905	0
	Preschool Education Aid	20-3218	1,069,103	875,736	1,075,795
	Other Restricted Entitlements	20-32XX	366,268	0	0
	Total Revenues from State Sources		1,435,371	890,641	1,075,795
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	123,319	149,092	95,352
	Title II	20-4451-4455	24,938	29,620	17,862
	Title III	20-4491-4494	5,396	1,789	1,342
	Title IV	20-4471-4474	16,655	10,000	7,500
	IDEA Part B (Handicapped)	20-4420-4429	223,544	351,590	132,805
	ARP-ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	33,541	0	0
	ARP-ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	11,528	0	0
	Total Revenues from Federal Sources		438,921	542,091	254,861
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten	20-5200	279,378	0	0
	Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	321,500	203,930
Special Revenue Fund Revenues	Total Grants and Entitlements		2,252,134	1,772,232	1,579,886
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	399,954	399,989	394,771
	Total Revenues from Local Sources		399,954	399,989	394,771
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	206,037	206,055	205,429
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	0	3
	Total Local Repayment of Debt		605,991	606,044	600,203
	Actual Revenues (Over)/Under Expenditures		-2	0	0
Debt Service Fund Revenues	Total Repayment of Debt		605,989	606,044	600,203
All Fund Revenues	Total Revenues/Sources		16,498,773	16,776,612	16,551,349

Advertised Revenues

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten	20-5200	279,378	0	0
	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	321,500	203,930
	Total Revenues/Sources Net of Transfers		16,219,395	16,455,112	16,347,419

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	3,959,095	3,970,820	4,138,209
	Special Education-Instruction	11-2XX-100-XXX	1,147,783	1,229,015	1,228,800
	Basic Skills/Remedial-Instruction	11-230-100-XXX	247,246	188,831	128,950
	Bilingual Education-Instruction	11-240-100-XXX	109,391	111,180	114,530
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	76,902	64,510	65,568
	School-Sponsored Athletics-Instruction	11-402-100-XXX	61,191	65,844	67,185
	Summer School	11-422-XXX-XXX	3,547	33,606	30,000
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	814,120	603,066	852,996
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	50,279	55,788	51,050
	Undistributed Expenditures-Health Services	11-000-213-XXX	78,989	70,113	68,810
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	428,616	443,771	440,266
	Undistributed Expenditures>Other Support Services, Students>Extraordinary Services	11-000-217-XXX	208,346	237,077	232,168
	Undistributed Expenditures-Guidance	11-000-218-XXX	162,256	175,680	185,008
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	454,979	513,917	380,155
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	106,002	119,990	169,630
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	176,039	166,177	177,380
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	7,416	14,150	11,800
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	394,549	459,239	412,668
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	422,003	498,384	465,180
	Undistributed Expenditures-Central Services	11-000-251-XXX	226,548	244,911	235,749
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	622	790	790
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	1,403,376	1,518,947	1,457,773
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	628,359	708,228	730,950
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	2,202,836	2,410,271	2,653,286
	Total Undistributed Expenditures		7,765,335	8,240,499	8,525,659
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	2,000	2,000
	Interest Earned on Current Expense Emergency Res	10-607	0	1,000	300
General Fund Current Expenses	Total General Current Expense		13,370,490	13,907,305	14,301,201

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	11,600	26,000	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	222,896	408,403	20,527
	Interest Deposit to Capital Reserve	10-604	0	7,000	7,000
	Total Capital Outlay		234,496	441,403	27,527
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	35,664	49,628	42,532
	General Fund Grand Total		13,640,650	14,398,336	14,371,260
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	84,211	0	0
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	424,874	420,586	452,938
	Support Services	20-218-200-XXX	760,377	791,555	860,087
	Facility Acquisition and Construction Services	20-218-400-XXX	163,230	0	0
	Total Preschool Education Aid	20-218-XXX-XXX	1,348,481	1,212,141	1,313,025
Special Revenue Fund Expenses for Other State Projects	Nonpublic Textbooks	20-XXX-XXX-XXX	18,653	0	0
	Nonpublic Auxiliary Services	20-XXX-XXX-XXX	198,587	0	0
	Nonpublic Nursing Services	20-XXX-XXX-XXX	47,356	0	0
	Nonpublic Technology Initiative	20-XXX-XXX-XXX	17,417	0	0
	Nonpublic Security Aid	20-XXX-XXX-XXX	84,255	0	0
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	1,714,749	1,212,141	1,313,025
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	123,319	149,092	95,352
	Title II	20-XXX-XXX-XXX	24,938	29,620	17,862
	Title III	20-XXX-XXX-XXX	5,396	1,789	1,342
	Title IV	20-XXX-XXX-XXX	16,655	10,000	7,500
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	223,544	351,590	132,805
	ARP-ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	33,541	0	0
	ARP-ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	11,528	0	0
	Total Federal Projects	20-XXX-XXX-XXX	438,921	542,091	254,861
Special Revenue Fund Expenses	Total Special Revenue Funds		2,252,134	1,772,232	1,579,886

Advertised Appropriations

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	605,989	606,044	600,203
	Total Debt Service Funds		605,989	606,044	600,203
All Fund Expenses	Total Expenditures/Appropriations		16,498,773	16,776,612	16,551,349
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Regular	11-105-100-935	279,378	0	0
	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	0	321,500	203,930
	Total Expenditures Net of Transfers		16,219,395	16,455,112	16,347,419

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	627,930	350,143	285,671	285,671
	Repayment of Debt	1	3	3	0
Restricted for General Operating Budget	Capital Reserve	896,804	717,147	336,271	343,271
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	203,569	148,414	111,714	113,714
	Legal Reserve	912,088	863,274	485,108	0
	Unemployment Fund	73,102	83,480	83,480	83,480
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	83,997	76,688	51,688	51,988
	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	17,823	24,040	24,040	24,040
	Scholarship Fund	8,285	7,959	7,959	7,959
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	\$20,495	\$22,998	\$21,573	\$23,840	\$24,570
Total Classroom Instruction	\$11,762	\$13,226	\$12,503	\$13,327	\$14,265
Classroom-Salaries and Benefits	\$10,564	\$11,830	\$11,462	\$12,066	\$12,806
Classroom-General Supplies and Textbooks	\$555	\$721	\$438	\$571	\$724
Classroom-Purchased Services	\$643	\$675	\$602	\$690	\$736
Total Support Services	\$3,570	\$4,391	\$4,137	\$4,665	\$4,612
Support Services-Salaries and Benefits	\$2,614	\$2,982	\$3,236	\$3,290	\$3,519
Total Administrative Costs	\$2,329	\$2,423	\$2,328	\$2,736	\$2,662
Administration Salaries and Benefits	\$1,902	\$2,054	\$1,973	\$2,155	\$2,289
Total Operations and Maintenance of Plant	\$2,582	\$2,644	\$2,330	\$2,813	\$2,720
Operations and Maintenance-Salaries and Benefits	\$290	\$346	\$265	\$289	\$282
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$253	\$314	\$275	\$300	\$311
Total Equipment Costs	\$26	\$318	\$44	\$47	\$0
Legal Costs	\$90	\$62	\$59	\$77	\$63
Employee Benefits as a percentage of salaries*	31.88%	34.01%	33.93%	35.76%	39.04%

*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.

Unusual Revenues and Appropriations

Line Number	Source	Amount	Explanation
150	Tuition from sending districts	874,200	Allenhurst, Interlaken, Loch Arbour
300	Interest income	40,000	Bank interest

Shared Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Purchasing	Utilize ACES for energy bids	0
Transportation Services, including Fuel	Transportation jointures with Shore Regional and MOESC plus a shared transportation coordinator	0

Estimated Tax Rates

Municipality	Category	Amount
West Long Branch	(A) General Fund School Levy	11,717,631
	(D) Total School Levy	12,112,402
	(B) Estimated Net Taxable Valuation (as of 10/01/25)	2,817,841,012
	(H) Estimated Equalized Valuation (as of 10/01/25)	2,868,235,131
	(C) Estimated 2026-27 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.4158
	(F) Estimated 2026-27 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.4298
	(I) Estimated 2026-27 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.4085
	(L) Estimated 2026-27 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.4223

Employee Contract List for District

Name	Category	Measure
Christina Egan	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$180,300
	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	07/01/22
	End Date of Contract	06/30/27
	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	5
	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	\$8,450
	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	\$26,789
	Contractual Post-Employment Benefit Description of Payout of Sick days	Upon retirement
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Upon separation or retirement
	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
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	n/a
	Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	n/a
	Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	n/a
	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
Corey Lowell	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$154,577
	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	20
	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	0
	Description of Other Contracted Non-Working Days	None Reported

Employee Contract List for District

Name	Category	Measure
Corey Lowell	Total Allowances Amount	\$7,600
	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	\$9,216
	Contractual Post-Employment Benefit Description of Payout of Sick days	Upon retirement
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Upon separation or retirement
	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	n/a
	Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	n/a
	Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	n/a
	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	\$109,114
	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	07/01/25
	End Date of Contract	06/30/26
	Contracted Number of Annual Work Days	240
	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	2
	Description of Other Contracted Non-Working Days	Family illness days
	Total Allowances Amount	\$3,100
	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	\$420
	Contractual Post-Employment Benefit Description of Payout of Sick days	n/a
	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
	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	n/a
	Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	n/a
	Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	n/a
	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