

ENROLLMENT CATEGORIES	October 14, 2011 Actual	October 15, 2012 Actual	October 15, 2013 Estimated
Pupils On Roll Regular Full-Time	570	559	559
Pupils On Roll Regular Shared-Time	12	15	15
Pupils On Roll - Special Full-Time	66	74	74
Pupils On Roll - Special Shared-Time	18	15	15
Subtotal - Pupils On Roll	666	663	663
Private School Placements	20	17	17
Pupils Sent to Other Dists-Spec Ed Prog	3	3	3
Pupils Received	6	9	9

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	14,386,255	14,673,980	13,852,556
Total Tuition	10-1300	215,661	30,000	50,000
Transportation Fees From Other LEAS	10-1420-1440	0	292,000	350,000
Unrestricted Miscellaneous Revenues	10-1XXX	30,082	28,079	25,000
Interest Earned On Capital Reserve Funds	10-1XXX	0	100	100
Subtotal - Revenues From Local Sources		14,631,998	15,024,159	14,277,656
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	0	48,039	45,382
Extraordinary Aid	10-3131	278,800	0	0
Categorical Special Education Aid	10-3132	340,154	369,293	368,801
Categorical Security Aid	10-3177	0	9,347	9,794
Other State Aids	10-3XXX	10,568	149,040	2,702
Subtotal - Revenues From State Sources		629,522	575,719	426,679
Revenues from Federal Sources:				
Education Jobs Fund	18-4522	26,877	0	0
Subtotal - Revenues From Federal Sources		26,877	0	0
Budgeted Fund Balance - Operating Budget	10-303	0	139,113	0
Withdrawal From Cap Res-For Local Share	10-307	0	0	700,000
Other Financing Sources	10-5xxx	0	0	821,424
Adjustment For Prior Year Encumbrances		0	391,185	0
Actual Revenues (Over)/Under Expenditures		-913,960	0	0
Total Operating Budget		14,374,437	16,130,176	16,225,759
Grants and Entitlements:				
Other Revenue From Local Sources	20-1xxx	6,660	0	0

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
Total Revenues From Local Sources	20-1XXX	6,660	0	0
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	20,949	29,691	30,935
Total Revenues From State Sources		20,949	29,691	30,935
Revenues from Federal Sources:				
Title I	20-4411-4416	11,682	0	35,000
Title II	20-4451-4455	8,942	15,419	14,000
I.D.E.A. Part B (Handicapped)	20-4420-4429	32,205	143,853	140,000
Total Revenues From Federal Sources		52,829	159,272	189,000
Total Grants And Entitlements		80,438	188,963	219,935
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	1,367,917	633,245	635,919
Other Miscellaneous	40-1xxx	126	0	0
Miscellaneous	40-1XXX	126	0	0
Total Revenues From Local Sources		1,368,043	633,245	635,919
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	704,685	326,218	327,594
Total Local Repayment Of Debt		2,072,728	959,463	963,513
Actual Revenues (Over)/Under Expenditures		-1,117,615	0	0
Total Repayment Of Debt		955,113	959,463	963,513
Total Revenues/Sources		15,409,988	17,278,602	17,409,207
Total Revenues/Sources Net of Transfers		15,409,988	17,278,602	17,409,207

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	3,604,580	3,862,063	3,929,639
Special Education - Instruction	11-2XX-100-XXX	444,312	511,675	557,033
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	251,125	200,836	201,585
School-Sponsored Athletics - Instruction	11-402-100-XXX	657,321	687,734	692,614
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	1,947,841	1,835,916	1,737,154
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	69,795	74,554	77,263
Undist. Expenditures - Health Services	11-000-213-XXX	87,412	97,800	98,985
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	3,400		
Undist. Expenditures - Guidance	11-000-218-XXX	583,678	613,163	637,885
Undist. Expenditures - Child Study Teams	11-000-219-XXX	296,958	205,135	234,046
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	248,772	256,327	262,205
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	177,459	178,012	211,864
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	10,028	11,000	5,000
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	312,438	363,893	320,783
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	375,876	380,107	319,371
Undist. Expend. - Central Services	11-000-251-XXX	262,864	266,346	266,261
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	28,464	63,874	35,107
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	1,458,287	1,498,105	1,469,124
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	961,873	1,609,001	1,333,821
Personal Services - Employee Benefits	11-XXX-XXX-2XX	2,349,318	2,665,874	2,539,699
Undistributed Expenditures-Food Services	11-000-310-930	10,000	10,000	20,000
Total Undistributed Expenditures		9,184,463	10,129,107	9,568,568
Total General Current Expense		14,141,801	15,391,415	14,949,439
Capital Expenditures:				
Equipment	12-XXX-XXX-730	204,892	576,140	423,751

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
Facilities Acquisition And Const. Serv.	12-000-400-XXX	27,744	162,521	852,469
Interest Deposit To Capital Reserve	10-604	0	100	100
Total Capital Outlay		232,636	738,761	1,276,320
General Fund Grand Total		14,374,437	16,130,176	16,225,759
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	6,660		
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	2,450	2,493	2,494
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	573	14,338	11,980
Nonpublic Handicapped Services	20-XXX-XXX-XXX	14,366	9,299	12,079
Nonpublic Nursing Services	20-XXX-XXX-XXX	3,560	3,561	3,462
Nonpublic Technology Initiative	20-XXX-XXX-XXX	0	0	920
Total Other State Projects		20,949	29,691	30,935
Total State Projects	20-XXX-XXX-XXX	20,949	29,691	30,935
Federal Projects:				
Title I	20-XXX-XXX-XXX	11,682	0	35,000
Title II	20-XXX-XXX-XXX	8,942	15,419	14,000
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	32,205	143,853	140,000
Total Federal Projects	20-XXX-XXX-XXX	52,829	159,272	189,000
Total Special Revenue Funds		80,438	188,963	219,935
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	955,113	959,463	963,513
Total Debt Service Funds		955,113	959,463	963,513
Total Expenditures/Appropriations		15,409,988	17,278,602	17,409,207
Total Expenditures Net of Transfers		15,409,988	17,278,602	17,409,207

Budget Category	Audited Balance 6-30-2011	Audited Balance 6-30-2012	Estimated Balance 6-30-2013	Estimated Balance 6-30-2014
Unrestricted:				
--General Operating Budget	580,837	715,428	715,428	715,428
--Repayment of Debt	-1,008,420	109,195	0	0
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	275,192	775,192	775,292	75,392
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	0	0	0
--Legal Reserve	139,113	139,113	0	500,000
--Tuition Reserve	0	0	0	0
--Current Expense Emergency Reserve	0	0	0	0
Repayment of Debt:				
--Restricted for Repayment of Debt	0	0	0	0

Per Pupil Cost Calculations	2010-11 Actual Costs	2011-12 Actual Costs	2012-13 Original Budget	2012-13 Revised Budget	2013-14 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$16,911	\$17,272	\$17,654	\$17,994	\$18,020
Total Classroom Instruction	\$8,968	\$8,803	\$9,535	\$9,668	\$9,672
Classroom-Salaries and Benefits	\$8,552	\$8,420	\$8,950	\$8,991	\$9,108
Classroom-General Supplies and Textbooks	\$259	\$270	\$376	\$465	\$385
Classroom-Purchased Services	\$156	\$113	\$210	\$212	\$179
Total Support Services	\$2,623	\$2,867	\$2,653	\$2,671	\$2,796
Support Services-Salaries and Benefits	\$2,384	\$2,484	\$2,266	\$2,277	\$2,392
Total Administrative Costs	\$1,713	\$1,674	\$1,666	\$1,764	\$1,589
Administration Salaries and Benefits	\$1,339	\$1,260	\$1,214	\$1,220	\$1,126
Legal Costs	\$16	\$33	\$31	\$31	\$31
Total Operations and Maintenance of Plant	\$2,064	\$2,277	\$2,280	\$2,322	\$2,282
Operations and Maintenance-Salaries and Benefits	\$74	\$118	\$111	\$111	\$119
Board Contribution to Food Services	\$0	\$16	\$15	\$15	\$31
Total Extracurricular Costs	\$1,402	\$1,540	\$1,415	\$1,463	\$1,523
Total Equipment Costs	\$460	\$318	\$729	\$889	\$654
Employee Benefits as a percentage of salaries*	40.01%	34.23%	37.28%	37.27%	34.48%
Restricted Federal and State Revenue other than Preschool Education Aid Included Above**	\$0	\$0	\$0	\$0	\$0

*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 (formerly Comparative Spending Guide) and can be found on the Department of Education's Internet website: <http://www.state.nj.us/education> (under Finance). This publication is also available in the board office and public libraries. The same calculations were performed using the 2012-13 revised appropriations and the 2013-14 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	600	Capital Reserve	700000.00	For replacement of sidewalks and paving of parking lot at Shore Regional High School.

Shared Service Category Type	Shared Service Category Description	Amount Spent (Optional)
Business Administrator and Assistant BA	Shore Regional's Business Administrator is shared with the West Long Branch, Monmouth Beach and Interlaken Boards of Education	0.00
Insurance Coverages and Benefits	Joint insurance fund in Monmouth & Ocean Counties for liability insurance	0.00
Special Education Services	Shore Regional shares a Child Study Team Case Manager with the West Long Branch Board of Education	0.00
Food Services	Shore Regional consolidated the food service contracts of the sending districts into one contract with a shared manager	0.00
Recycling	Joint trash collection contract with other districts in the county	0.00
Superintendent and Assistant Sup.	Shore Regional's Superintendent is shared with the West Long Branch Board of Education	0.00
Transportation Services, including Fuel	Transportation jointures with MOESC	0.00
Transportation Services, including Fuel	Consolidation and tiering of transportation services with surrounding districts	0.00
Purchasing - Power/Utilities	Shared energy agreements with ACES for electricity and natural gas	0.00
Purchasing - Supplies	Procurement cooperative with Ed-Data for supplies	0.00
Purchasing - Supplies	Procurement cooperative with the Middlesex Regional Educational Services Commission for supplies and equipment	0.00
Purchasing - Equipment	Joint purchase of equipment with the districts in the region	0.00
Curriculum Services	Shore Regional's Director of Curriculum is shared with the Monmouth Beach, Oceanport and West Long Branch Boards of Education	0.00

MONMOUTH BEACH	
A. Estimated 13-14 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	3,468,680
(B) Estimated Net Taxable Valuation (as of 10/01/12)	1,260,536,256
(C) Estimated 13-14 General Fund School Tax Rate=(A)/(B)x100	0.2752
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	3,627,914
(E) Estimated Net Taxable Valuation (as of 10/01/12)	1,260,536,256
(F) Estimated 13-14 Total School Tax Rate=(D)/(E)x100	0.2878

B. Estimated 13-14 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	3,468,680
(H) Estimated Equalized Valuation (as of 10/01/12)	1,296,305,263
(I) Estimated 13-14 Equalized General Fund School Tax Rate=(G)/(H)x100	0.2676
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	3,627,914
(K) Estimated Equalized Valuation (as of 10/01/12)	1,296,305,263
(L) Estimated 13-14 Equalized Total School Tax Rate=(J)/(K)x100	0.2799

OCEANPORT	
A. Estimated 13-14 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	3,750,563
(B) Estimated Net Taxable Valuation (as of 10/01/12)	1,050,192,320
(C) Estimated 13-14 General Fund School Tax Rate=(A)/(B)x100	0.3571
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	3,934,903
(E) Estimated Net Taxable Valuation (as of 10/01/12)	1,050,192,320

(F) Estimated 13-14 Total School Tax Rate=(D)/(E)x100	0.3747

B. Estimated 13-14 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	3,750,563
(H) Estimated Equalized Valuation (as of 10/01/12)	1,170,057,750
(I) Estimated 13-14 Equalized General Fund School Tax Rate=(G)/(H)x100	0.3205
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	3,934,903
(K) Estimated Equalized Valuation (as of 10/01/12)	1,170,057,750
(L) Estimated 13-14 Equalized Total School Tax Rate=(J)/(K)x100	0.3363

SEA BRIGHT	
A. Estimated 13-14 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	1,899,185
(B) Estimated Net Taxable Valuation (as of 10/01/12)	518,337,818
(C) Estimated 13-14 General Fund School Tax Rate=(A)/(B)x100	0.3664
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	1,986,369
(E) Estimated Net Taxable Valuation (as of 10/01/12)	518,337,818
(F) Estimated 13-14 Total School Tax Rate=(D)/(E)x100	0.3832

B. Estimated 13-14 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	1,899,185
(H) Estimated Equalized Valuation (as of 10/01/12)	732,278,578
(I) Estimated 13-14 Equalized General Fund School Tax Rate=(G)/(H)x100	0.2594
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	1,986,369
(K) Estimated Equalized Valuation (as of 10/01/12)	732,278,578

(L) Estimated 13-14 Equalized Total School Tax Rate=(J)/(K)x100	0.2713

WEST LONG BRANCH	
A. Estimated 13-14 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	4,695,560
(B) Estimated Net Taxable Valuation (as of 10/01/12)	1,353,201,480
(C) Estimated 13-14 General Fund School Tax Rate=(A)/(B)x100	0.3470
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	4,898,626
(E) Estimated Net Taxable Valuation (as of 10/01/12)	1,353,201,480
(F) Estimated 13-14 Total School Tax Rate=(D)/(E)x100	0.3620

B. Estimated 13-14 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	4,695,560
(H) Estimated Equalized Valuation (as of 10/01/12)	1,286,974,317
(I) Estimated 13-14 Equalized General Fund School Tax Rate=(G)/(H)x100	0.3649
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	4,898,626
(K) Estimated Equalized Valuation (as of 10/01/12)	1,286,974,317
(L) Estimated 13-14 Equalized Total School Tax Rate=(J)/(K)x100	0.3806

NAME=Dennis Kotch

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$132,886
Full-Time Equivalent (FTE)	0.5
Shared with Another District?	Y
Shared County	25
Shared District	5640
Job Title Other District	Business Administrator
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/13
End Date of Contract	06/30/14
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	105
Description of Other Contracted Non-Working Days	
Total Allowances Amount	9090
Total Bonuses Amount	0
Total Stipends Amount	0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	1500
District Contributions Above Teacher Contract for Retirement Plans	0
Total Contractual Post-Employment Benefit Amount	28288
Contractual Post-Employment Benefit Description of Payout of Sick days	Capped at \$15,000 upon retirement
Contractual Post-Employment Benefit Description of Payout of Vacation days	Per diem rate using 260 days upon separation
Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
Contractual Post-Employment Benefit Description of Other Benefits 1	
Contractual Post-Employment Benefit Description of Other Benefits 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	

NAME=Dennis Kotch

CATEGORY	MEASURE
Total Other/In-Kind Remuneration Amount	0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	
Additional Comment 1	
Additional Comment 2	
Additional Comment 3	

NAME=Thomas Farrell

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$72,500
Full-Time Equivalent (FTE)	0.5
Shared with Another District?	Y
Shared County	25
Shared District	5640
Job Title Other District	Superintendent
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	04/15/13
End Date of Contract	06/30/16
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	105
Description of Other Contracted Non-Working Days	
Total Allowances Amount	9200
Total Bonuses Amount	4666
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	19111
Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum of \$15,000 upon retirement
Contractual Post-Employment Benefit Description of Payout of Vacation days	Per diem rate using 260 days upon separation
Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
Contractual Post-Employment Benefit Description of Other Benefits 1	
Contractual Post-Employment Benefit Description of Other Benefits 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	

NAME=Thomas Farrell

CATEGORY	MEASURE
Total Other/In-Kind Remuneration Amount	0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	
Additional Comment 1	
Additional Comment 2	
Additional Comment 3	