

Pupil Enrollment Categories	10-14-2016 Actual	10-13-2017 Actual	10-15-2018 Estimate
On Roll Regular Full-Time	258.0	240.0	247.0
On Roll Special Ed Full-Time	69.0	56.0	55.0
On Roll Subtotal	327.0	296.0	302.0
In Private School Placements	21.0	18.0	18.0
Sent to Other Districts Regular	137.0	120.5	125.5
Sent to Other Districts Special Ed	34.0	27.5	28.5
Received	1.0	1.0	1.0

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	6,217,497	6,354,087	6,554,260
Total Tuition	10-1300	9,398	0	0
Unrestricted Miscellaneous Revenues	10-1XXX	19,171	3,000	3,000
Interest Earned On Capital Reserve Funds	10-1XXX	54	0	0
Subtotal - Revenues From Local Sources		6,246,120	6,357,087	6,557,260
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	27,913	27,913	86,916
Extraordinary Aid	10-3131	139,962	120,000	120,000
Categorical Special Education Aid	10-3132	348,450	348,450	348,450
Equalization Aid	10-3176	1,569,105	1,569,105	1,569,105
Categorical Security Aid	10-3177	33,720	33,720	33,720
Adjustment Aid	10-3178	0	0	23,338
Under Adequacy Aid	10-3180	64,701	64,701	0
Parcc Readiness Aid	10-3181	6,050	6,050	0
Per Pupil Growth Aid	10-3182	6,050	6,050	0
Professional Learning Community Aid	10-3183	5,540	5,540	0
Subtotal - Revenues From State Sources		2,201,491	2,181,529	2,181,529
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	1,745	16,835	16,835
Subtotal - Revenues From Federal Sources		1,745	16,835	16,835
Budgeted Fund Balance - Operating Budget	10-303	491,067	548,034	546,474
Actual Revenues (Over)/Under Expenditures		-557,839	0	0
Total Operating Budget		8,382,584	9,103,485	9,302,098
Grants and Entitlements:				

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Revenues from Federal Sources:				
Title I	20-4411-4416	130,299	180,001	144,000
Title II	20-4451-4455	24,922	20,636	16,508
Title IV	20-4471-4474	0	10,000	8,000
I.D.E.A. Part B (Handicapped)	20-4420-4429	143,825	139,899	113,318
Total Revenues From Federal Sources		299,046	350,536	281,826
Total Grants And Entitlements		299,046	350,536	281,826
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	534,053	504,750	427,227
Total Revenues From Local Sources		534,053	504,750	427,227
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	177,647	147,249	162,764
Budgeted Fund Balance	40-303	0	1	62,084
Total Local Repayment Of Debt		711,700	652,000	652,075
Actual Revenues (Over)/Under Expenditures		-62,084	0	0
Total Repayment Of Debt		649,616	652,000	652,075
Total Revenues/Sources		9,331,246	10,106,021	10,235,999
Total Revenues/Sources Net of Transfers		9,331,246	10,106,021	10,235,999

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	1,496,856	1,648,072	1,714,884
Special Education - Instruction	11-2XX-100-XXX	358,117	406,981	382,209
Basic Skills/Remedial - Instruction	11-230-100-XXX	15,304	36,112	500
Bilingual Education - Instruction	11-240-100-XXX	44,104	67,023	52,670
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	8,171	14,850	14,850
School-Sponsored Athletics - Instruction	11-402-100-XXX	27,547	35,200	35,200
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	3,711,647	3,731,451	3,681,616
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	16,448	23,320	20,739
Undist. Expenditures - Health Services	11-000-213-XXX	59,721	65,922	67,488
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	162,538	178,228	182,578
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	169,930	125,000	125,000
Undist. Expenditures - Child Study Teams	11-000-219-XXX	130,313	130,498	94,586
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	0	0	52,000
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	0	1,000	11,000
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	7,494	8,000	8,000
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	222,593	247,435	200,375
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	89,195	110,667	99,742
Undist. Expend. - Central Services	11-000-251-XXX	146,755	151,895	114,350
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	0	17,500	25,450
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	295,267	371,427	373,096
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	313,916	322,000	414,751
Personal Services - Employee Benefits	11-XXX-XXX-2XX	1,084,399	1,348,481	1,488,838
Total Undistributed Expenditures		6,410,216	6,832,824	6,959,609
Total General Current Expense		8,360,315	9,041,062	9,159,922
Capital Expenditures:				

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Equipment	12-XXX-XXX-730	0	16,000	16,000
Interest Deposit To Capital Reserve	10-604	54	0	0
Total Capital Outlay		54	16,000	16,000
Transfer Of Funds To Charter Schools	10-000-100-56X	22,215	46,423	126,176
General Fund Grand Total		8,382,584	9,103,485	9,302,098
Special Grants and Entitlements:				
Federal Projects:				
Title I	20-XXX-XXX-XXX	130,299	180,001	144,000
Title II	20-XXX-XXX-XXX	24,922	20,636	16,508
Title IV	20-XXX-XXX-XXX	0	10,000	8,000
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	143,825	139,899	113,318
Total Federal Projects	20-XXX-XXX-XXX	299,046	350,536	281,826
Total Special Revenue Funds		299,046	350,536	281,826
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	649,616	652,000	652,075
Total Debt Service Funds		649,616	652,000	652,075
Total Expenditures/Appropriations		9,331,246	10,106,021	10,235,999
Total Expenditures Net of Transfers		9,331,246	10,106,021	10,235,999

Fund Balance Category	Budget Category	Audited Balance 06/30/2016	Audited Balance 06/30/2017	Estimated Balance 06/30/2018	Estimated Balance 06/30/2019
Unrestricted	General Operating Budget	579,490	571,740	389,962	250,000
Unrestricted	Repayment of Debt	1	62,085	62,084	0
Restricted for General Operating Budget	Capital Reserve	11,361	11,415	11,415	11,415
Restricted for General Operating Budget	Adult Education Programs	0	0	0	0
Restricted for General Operating Budget	Maintenance Reserve	0	0	0	0
Restricted for General Operating Budget	Legal Reserve	709,611	772,768	406,512	0
Restricted for General Operating Budget	Tuition Reserve	0	0	0	0
Restricted for General Operating Budget	Current Expense Emergency Reserve	0	0	0	0
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	2015-16 Actual Costs	2016-17 Actual Costs	2017-18 Original Budget	2017-18 Revised Budget	2018-19 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$11,848	\$13,643	\$15,449	\$17,199	\$16,767
Total Classroom Instruction	\$7,226	\$8,394	\$9,716	\$10,693	\$10,519
Classroom-Salaries and Benefits	\$7,045	\$8,052	\$9,190	\$10,111	\$9,785
Classroom-General Supplies and Textbooks	\$98	\$253	\$406	\$448	\$503
Classroom-Purchased Services	\$83	\$89	\$120	\$133	\$231
Total Support Services	\$1,960	\$2,090	\$2,115	\$2,329	\$2,427
Support Services-Salaries and Benefits	\$1,305	\$1,257	\$1,399	\$1,540	\$1,636
Total Administrative Costs	\$1,508	\$1,897	\$2,028	\$2,426	\$2,091
Administration Salaries and Benefits	\$1,281	\$1,543	\$1,628	\$1,888	\$1,825
Total Operations and Maintenance of Plant	\$999	\$1,114	\$1,382	\$1,522	\$1,503
Operations and Maintenance-Salaries and Benefits	\$546	\$628	\$683	\$752	\$771
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$154	\$149	\$208	\$229	\$226
Total Equipment Costs	\$0	\$0	\$50	\$55	\$53
Legal Costs	\$6	\$131	\$44	\$97	\$48
Employee Benefits as a percentage of salaries*	39.08%	41.67%	47.80%	47.38%	53.23%

\*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 2017-18 revised appropriations and the 2018-19 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.

ID=Neptune City Borough

Category	Amount
(A) General Fund School Levy	6,554,260
(D) Total School Levy	6,981,487
(B) Estimated Net Taxable Valuation (as of 10/01/17)	554,807,200
(H) Estimated Equalized Valuation (as of 10/01/17)	574,215,690
(C) Estimated 2018-19 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.1814
(F) Estimated 2018-19 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.2584
(I) Estimated 2018-19 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.1414
(L) Estimated 2018-19 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.2158



Name=Debra Mercora

Category	Measure
Job Title	Superintendent
Job Title II	None Reported
Base Annual Salary Amount	\$135,000
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	12/01/14
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	15
Contracted Number of Annual Personal Days	5
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	17
Description of Other Contracted Non-Working Days	Holidays
Total Allowances Amount	\$3,760
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$600
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$27,500
Contractual Post-Employment Benefit Description of Payout of Sick days	per diem rate 1/260 annual salary max \$15,000
Contractual Post-Employment Benefit Description of Payout of Vacation days	per diem rate 1/260 annual salary
Contractual Post-Employment Benefit Description of Payout of Personal days	unused pers. days covert to sick days, payout incl. in sick day above
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

Name=Debra Mercora

Category	Measure
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=Mars Mellish

Category	Measure
Job Title	Business Administrator
Job Title II	Board Secretary
Base Annual Salary Amount	\$97,850
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	01/16/18
End Date of Contract	06/30/18
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	4
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	17
Description of Other Contracted Non-Working Days	Holidays
Total Allowances Amount	\$2,850
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$600
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$35,000
Contractual Post-Employment Benefit Description of Payout of Sick days	per diem rate 1/260th max payout \$15,000
Contractual Post-Employment Benefit Description of Payout of Vacation days	per diem reate 1/260th max payout 40 days
Contractual Post-Employment Benefit Description of Payout of Personal days	Unused Pers, days convert to sick days. Payout included above with sick days
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

Name=Mars Mellish

Category	Measure
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