

MONMOUTH - NEPTUNE CITY Advertised Enrollments

ENROLLMENT CATEGORIES	October 14, 2011 Actual	October 15, 2012 Actual	October 15, 2013 Estimated
Pupils On Roll Regular Full-Time	342	352	361
Pupils On Roll - Special Full-Time	49	52	50
Subtotal - Pupils On Roll	391	404	411
Private School Placements	20	17	17
Pupils Sent to Other Districts-Reg Prog	139	135	153
Pupils Sent to Other Dists-Spec Ed Prog	17	29	21
Pupils in State Facilities	2	2	0

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2013-14 User Friendly Budget Summary

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MONMOUTH - NEPTUNE CITY Advertised Revenues

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	5,033,670	5,197,941	5,354,700
Total Tuition	10-1300	0	0	15,000
Unrestricted Miscellaneous Revenues	10-1XXX	13,794	2,000	7,710
Interest Earned On Capital Reserve Funds	10-1XXX	56	20	0
Subtotal - Revenues From Local Sources		5,047,520	5,199,961	5,377,410
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	0	25,153	25,030
Extraordinary Aid	10-3131	121,918	0	118,300
Categorical Special Education Aid	10-3132	320,697	339,557	344,076
Equalization Aid	10-3176	1,512,112	1,576,474	1,564,270
Categorical Security Aid	10-3177	0	21,044	28,851
Other State Aids	10-3XXX	0	0	64,701
Subtotal - Revenues From State Sources		1,954,727	1,962,228	2,145,228
Revenues from Federal Sources:				
Education Jobs Fund	18-4522	70,635	0	0
Subtotal - Revenues From Federal Sources		70,635	0	0
Budgeted Fund Balance - Operating Budget	10-303	862,619	1,073,483	911,232
Adjustment For Prior Year Encumbrances		0	1,530	0
Actual Revenues (Over)/Under Expenditures		-675,782	0	0
Total Operating Budget		7,259,719	8,237,202	8,433,870
Grants and Entitlements:				
Revenues from Federal Sources:				
Title I	20-4411-4416	88,306	92,995	70,000
Title II	20-4451-4455	28,748	26,188	20,000
I.D.E.A. Part B (Handicapped)	20-4420-4429	174,020	170,213	130,000
Total Revenues From Federal Sources		291,074	289,396	220,000

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
Total Grants And Entitlements		291,074	289,396	220,000
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	534,324	534,105	536,928
Total Revenues From Local Sources		534,324	534,105	536,928
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	177,925	177,731	178,604
Withdrawal From Debt Service Reserve	40-313	0	195	0
Total Local Repayment Of Debt		712,249	712,031	715,532
Actual Revenues (Over)/Under Expenditures		560	0	0
Total Repayment Of Debt		712,809	712,031	715,532
Total Revenues/Sources		8,263,602	9,238,629	9,369,402
Total Revenues/Sources Net of Transfers		8,263,602	9,238,629	9,369,402

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2013-14 User Friendly Budget Summary

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MONMOUTH - NEPTUNE CITY Advertised Appropriations

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	1,519,441	1,625,400	1,588,790
Special Education - Instruction	11-2XX-100-XXX	279,860	376,220	372,750
Basic Skills/Remedial - Instruction	11-230-100-XXX	89,380	47,600	32,200
Bilingual Education - Instruction	11-240-100-XXX	56,104	57,670	58,825
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	13,032	20,500	21,000
School-Sponsored Athletics - Instruction	11-402-100-XXX	30,341	37,000	32,800
Community Services Programs/Operations	11-800-330-XXX	0	1,000	1,000
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	2,930,651	3,312,655	3,671,430
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	25,703	28,550	28,150
Undist. Expenditures - Health Services	11-000-213-XXX	57,864	59,500	58,300
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	124,996	123,900	124,600
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	117,851	120,000	101,200
Undist. Expenditures - Child Study Teams	11-000-219-XXX	106,342	111,200	112,400
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	49	6,000	1,000
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	3,297	31,440	3,500
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	214,501	231,265	221,075
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	91,834	101,300	95,600
Undist. Expend. - Central Services	11-000-251-XXX	128,698	154,725	143,000
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	14,715	12,000	12,500
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	312,169	383,720	368,250
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	197,187	255,500	244,500
Personal Services - Employee Benefits	11-XXX-XXX-2XX	924,157	1,091,000	1,091,000
Total Undistributed Expenditures		5,250,014	6,022,755	6,276,505
Total General Current Expense		7,238,172	8,188,145	8,383,870
Capital Expenditures:				
Equipment	12-XXX-XXX-730	0	25,000	25,000
Interest Deposit To Capital Reserve	10-604	56	20	0
Total Capital Outlay		56	25,020	25,000

User Friendly Budget

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
Transfer Of Funds To Charter Schools	10-000-100-56X	21,491	24,037	25,000
General Fund Grand Total		7,259,719	8,237,202	8,433,870
Special Grants and Entitlements:				
Federal Projects:				
Title I	20-XXX-XXX-XXX	88,306	92,995	70,000
Title II	20-XXX-XXX-XXX	28,748	26,188	20,000
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	174,020	170,213	130,000
Total Federal Projects	20-XXX-XXX-XXX	291,074	289,396	220,000
Total Special Revenue Funds		291,074	289,396	220,000
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	712,809	712,031	715,532
Total Debt Service Funds		712,809	712,031	715,532
Total Expenditures/Appropriations		8,263,602	9,238,629	9,369,402
Total Expenditures Net of Transfers		8,263,602	9,238,629	9,369,402

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MONMOUTH - NEPTUNE CITY

Advertised Recapitulation of Balances

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	512,926	568,100	671,918	249,918
--Repayment of Debt	755	0	0	0
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	11,123	11,179	11,199	11,199
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	0	0	0
--Legal Reserve	1,595,094	1,366,533	489,232	0
--Tuition Reserve	0	0	0	0
--Current Expense Emergency Reserve	0	0	0	0
Repayment of Debt:				
--Restricted for Repayment of Debt	0	195	0	0

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MONMOUTH - NEPTUNE CITY Advertised Per Pupil Cost Calculations

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	\$10,213	\$10,402	\$11,391	\$11,464	\$10,924
Total Classroom Instruction	\$6,509	\$6,587	\$7,088	\$7,160	\$6,926
Classroom-Salaries and Benefits	\$6,315	\$6,410	\$6,609	\$6,681	\$6,651
Classroom-General Supplies and Textbooks	\$91	\$79	\$344	\$344	\$169
Classroom-Purchased Services	\$103	\$99	\$135	\$135	\$106
Total Support Services	\$1,230	\$1,319	\$1,451	\$1,443	\$1,298
Support Services-Salaries and Benefits	\$782	\$828	\$877	\$866	\$867
Total Administrative Costs	\$1,365	\$1,439	\$1,478	\$1,563	\$1,473
Administration Salaries and Benefits	\$1,117	\$1,159	\$1,134	\$1,120	\$1,109
Legal Costs	\$27	\$60	\$42	\$42	\$49
Total Operations and Maintenance of Plant	\$973	\$918	\$1,187	\$1,112	\$1,055
Operations and Maintenance-Salaries and Benefits	\$489	\$492	\$578	\$553	\$539
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$137	\$139	\$185	\$184	\$170
Total Equipment Costs	\$0	\$0	\$62	\$62	\$61
Employee Benefits as a percentage of salaries*	31.52%	35.10%	42.51%	40.69%	40.22%
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.*

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), when available. This publication is 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.

*** Federal and State funds in the blended resource school-based budgets.*

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**MONMOUTH - NEPTUNE CITY
Estimated Tax Rates**

A. Estimated 13-14 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	5,354,700
(B) Estimated Net Taxable Valuation (as of 10/01/12)	434,764,136
(C) Estimated 13-14 General Fund School Tax Rate=(A)/(B)x100	1.2316
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	5,891,628
(E) Estimated Net Taxable Valuation (as of 10/01/12)	434,764,136
(F) Estimated 13-14 Total School Tax Rate=(D)/(E)x100	1.3551

B. Estimated 13-14 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	5,354,700
(H) Estimated Equalized Valuation (as of 10/01/12)	497,542,710
(I) Estimated 13-14 Equalized General Fund School Tax Rate=(G)/(H)x100	1.0762
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	5,891,628
(K) Estimated Equalized Valuation (as of 10/01/12)	497,542,710
(L) Estimated 13-14 Equalized Total School Tax Rate=(J)/(K)x100	1.1841

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MONMOUTH - NEPTUNE CITY Employee Contract List for District

NAME=Debra Mercora

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$122,500
Full-Time Equivalents (FTE)	1.0
Shared with Another District?	N
Shared County	
Shared District	
Job Title Other District	
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	09/12/11
End Date of Contract	06/30/16
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	4
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	0
Description of Other Contracted Non-Working Days	
Total Allowances Amount	3300
Total Bonuses Amount	0
Total Stipends Amount	0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	3890
District Contributions Above Teacher Contract for Retirement Plans	0
Total Contractual Post-Employment Benefit Amount	7067
Contractual Post-Employment Benefit Description of Payout of Sick days	not eligible must have 10 years in district
Contractual Post-Employment Benefit Description of Payout of Vacation days	max 15 days at per diem rate
Contractual Post-Employment Benefit Description of Payout of Personal days	zero per contract
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	
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	

	CATEGORY	MEASURE
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=Lisa Emmons

	CATEGORY	MEASURE
	Job Title	Coordinator/Director/Manager/Supervisor
	Job Title II	LDTC/Bullying Coord
	Base Annual Salary Amount	\$82,160
	Full-Time Equivalents (FTE)	1.0
	Shared with Another District?	N
	Shared County	
	Shared District	
	Job Title Other District	
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/12
	End Date of Contract	06/30/13
	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	4
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	0
	Description of Other Contracted Non-Working Days	
	Total Allowances Amount	2925
	Total Bonuses Amount	0
	Total Stipends Amount	0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	7349
	District Contributions Above Teacher Contract for Retirement Plans	0
	Total Contractual Post-Employment Benefit Amount	16980
	Contractual Post-Employment Benefit Description of Payout of Sick days	25% per diem not to exceed 7,500
	Contractual Post-Employment Benefit Description of Payout of Vacation days	max 30 days at per diem rate
	Contractual Post-Employment Benefit Description of Payout of Personal days	zero per contract

CATEGORY	MEASURE
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	
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=William Folk

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	Board Secretary
Base Annual Salary Amount	\$122,720
Full-Time Equivalents (FTE)	1.0
Shared with Another District?	N
Shared County	
Shared District	
Job Title Other District	
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/12
End Date of Contract	06/30/13
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	0
Description of Other Contracted Non-Working Days	
Total Allowances Amount	1810
Total Bonuses Amount	0
Total Stipends Amount	0

	CATEGORY	MEASURE
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)		4791
District Contributions Above Teacher Contract for Retirement Plans		0
Total Contractual Post-Employment Benefit Amount		33880
Contractual Post-Employment Benefit Description of Payout of Sick days		50% per diem rate not to exceed \$15000
Contractual Post-Employment Benefit Description of Payout of Vacation days		max 40 days at 1/260 of annual salary
Contractual Post-Employment Benefit Description of Payout of Personal days		zero per contract
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		
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	