

Pupil Enrollment Categories	10-13-2017 Actual	10-15-2018 Actual	10-15-2019 Estimate
On Roll Regular Full-Time	1,100.0	1,064.0	1,006.0
On Roll Special Ed Full-Time	159.0	157.0	147.0
On Roll Subtotal	1,259.0	1,221.0	1,153.0
In Private School Placements	4.0	4.0	4.0
Sent to Other Districts Special Ed		2.0	2.0
Received	49.0	42.0	42.0

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	23,145,143	23,492,320	23,492,320
Total Tuition	10-1300	731,797	718,626	598,168
Transportation Fees From Other LEAs	10-1420-1440	0	0	15,458
Interest Earned On Maintenance Reserve	10-1XXX	0	250	250
Interest Earned On Capital Reserve Funds	10-1XXX	10,813	500	500
Other Restricted Miscellaneous Revenues	10-1XXX	138,705	72,459	130,000
Subtotal - Revenues From Local Sources		24,026,458	24,284,155	24,236,696
Revenues from State Sources:				
School Choice Aid	10-3116	507,624	260,897	232,745
Categorical Transportation Aid	10-3121	168,475	655,670	655,670
Extraordinary Aid	10-3131	285,486	100,000	200,000
Categorical Special Education Aid	10-3132	781,370	1,008,514	1,012,993
Categorical Security Aid	10-3177	83,110	95,566	95,566
Adjustment Aid	10-3178	741,912	302,694	0
PARCC Readiness Aid	10-3181	14,050	0	0
Per Pupil Growth Aid	10-3182	14,050	0	0
Professional Learning Community Aid	10-3183	12,750	0	0
Other State Aids	10-3XXX	19,371	0	0
Subtotal - Revenues From State Sources		2,628,198	2,423,341	2,196,974
Budgeted Fund Balance - Operating Budget	10-303	0	70,321	0
Withdrawal From Cap Res-For Local Share	10-307	0	0	1,076,900
Withdrawal From Maint. Reserve	10-310	0	200,000	0
Other Financing Sources	10-5XXX	200,000	0	0
Adjustment For Prior Year Encumbrances		0	471,196	0

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Actual Revenues (Over)/Under Expenditures		-1,072,219	0	0
Total Operating Budget		25,782,437	27,449,013	27,510,570
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	33,838	0	0
Total Revenues From Local Sources	20-1XXX	33,838	0	0
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	159,855	0	0
Total Revenues From State Sources		159,855	0	0
Revenues from Federal Sources:				
Title II	20-4451-4455	14,810	13,274	12,000
I.D.E.A. Part B (Handicapped)	20-4420-4429	356,369	285,458	290,000
Total Revenues From Federal Sources		371,179	298,732	302,000
Total Grants And Entitlements		564,872	298,732	302,000
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	1,707,984	2,100,106	2,103,006
Other Miscellaneous	40-1xxx	0	2	0
Miscellaneous	40-1XXX	0	2	0
Total Revenues From Local Sources		1,707,984	2,100,108	2,103,006
Budgeted Fund Balance	40-303	0	2	0
Total Local Repayment Of Debt		1,707,984	2,100,110	2,103,006
Actual Revenues (Over)/Under Expenditures		391,722	0	0
Total Repayment Of Debt		2,099,706	2,100,110	2,103,006

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Total Revenues/Sources		28,447,015	29,847,855	29,915,576
Total Revenues/Sources Net of Transfers		28,447,015	29,847,855	29,915,576

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	7,043,726	7,262,313	7,258,122
Special Education - Instruction	11-2XX-100-XXX	2,584,693	2,585,713	2,481,936
Basic Skills/Remedial - Instruction	11-230-100-XXX	666,605	602,080	545,534
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	30,596	36,600	36,600
School-Sponsored Athletics - Instruction	11-402-100-XXX	55,341	67,483	65,300
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	158,291	380,532	385,000
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	179,169	25,000	25,000
Undist. Expenditures - Health Services	11-000-213-XXX	352,456	287,736	287,421
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	497,050	534,736	551,943
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	544,094	570,130	549,442
Undist. Expenditures - Guidance	11-000-218-XXX	410,450	378,889	389,259
Undist. Expenditures - Child Study Teams	11-000-219-XXX	880,427	947,494	959,695
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	132,851	91,357	58,362
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	477,378	507,848	492,544
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	141,552	131,949	135,000
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	554,154	481,706	473,884
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	892,941	948,738	854,185
Undist. Expend. - Central Services	11-000-251-XXX	423,343	443,004	429,669
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	9,533	0	0
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	2,390,713	2,664,215	2,454,299
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	1,669,406	1,727,064	1,661,704
Personal Services - Employee Benefits	11-XXX-XXX-2XX	5,321,773	6,068,357	6,091,012
Undistributed Expenditures-Food Services	11-000-310-930	0	25,000	25,000
Total Undistributed Expenditures		15,035,581	16,213,755	15,823,419

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Interest Earned On Maintenance Reserve	10-606	0	250	250
Total General Current Expense		25,416,542	26,768,194	26,211,161
Capital Expenditures:				
Equipment	12-XXX-XXX-730	31,656	71,838	0
Facilities Acquisition And Const. Serv.	12-000-400-XXX	283,938	534,084	1,225,909
Interest Deposit To Capital Reserve	10-604	0	500	500
Total Capital Outlay		315,594	606,422	1,226,409
Special Schools:				
Summer School:				
Summer School - Instruction	13-422-100-XXX	50,301	74,397	73,000
Total Summer School	13-422-X00-XXX	50,301	74,397	73,000
Total Special Schools	13-XXX-XXX-XXX	50,301	74,397	73,000
General Fund Grand Total		25,782,437	27,449,013	27,510,570
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	33,838	0	0
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	20,648	0	0
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	13,268	0	0
Nonpublic Handicapped Services	20-XXX-XXX-XXX	43,056	0	0
Nonpublic Nursing Services	20-XXX-XXX-XXX	38,509	0	0
Nonpublic Technology Initiative	20-XXX-XXX-XXX	14,599	0	0
Nonpublic Security Aid	20-XXX-XXX-XXX	29,775	0	0
Total Other State Projects		159,855	0	0
Total State Projects	20-XXX-XXX-XXX	159,855	0	0
Federal Projects:				

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Title II	20-XXX-XXX-XXX	14,810	13,274	12,000
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	356,369	285,458	290,000
Total Federal Projects	20-XXX-XXX-XXX	371,179	298,732	302,000
Total Special Revenue Funds		564,872	298,732	302,000
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	2,099,706	2,100,110	2,103,006
Total Debt Service Funds		2,099,706	2,100,110	2,103,006
Total Expenditures/Appropriations		28,447,015	29,847,855	29,915,576
Total Expenditures Net of Transfers		28,447,015	29,847,855	29,915,576

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	816,682	605,341	539,056	539,056
Unrestricted	Repayment of Debt	391,724	2	0	0
Restricted for General Operating Budget	Capital Reserve	1,258,301	2,176,254	2,176,754	1,100,354
Restricted for General Operating Budget	Adult Education Programs	0	0	0	0
Restricted for General Operating Budget	Maintenance Reserve	390,706	621,238	421,488	421,738
Restricted for General Operating Budget	Legal Reserve	0	0	0	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	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	\$18,905	\$19,248	\$20,114	\$20,194	\$20,958
Total Classroom Instruction	\$11,022	\$11,030	\$11,297	\$11,618	\$12,224
Classroom-Salaries and Benefits	\$9,940	\$10,006	\$10,291	\$10,525	\$11,131
Classroom-General Supplies and Textbooks	\$493	\$476	\$494	\$514	\$519
Classroom-Purchased Services	\$590	\$549	\$512	\$579	\$575
Total Support Services	\$3,695	\$3,865	\$4,345	\$3,805	\$4,046
Support Services-Salaries and Benefits	\$3,294	\$3,481	\$3,860	\$3,297	\$3,556
Total Administrative Costs	\$1,747	\$1,959	\$1,914	\$2,027	\$2,025
Administration Salaries and Benefits	\$1,419	\$1,616	\$1,627	\$1,703	\$1,688
Total Operations and Maintenance of Plant	\$2,325	\$2,285	\$2,354	\$2,582	\$2,490
Operations and Maintenance-Salaries and Benefits	\$1,192	\$1,272	\$1,241	\$1,376	\$1,217
Board Contribution to Food Services	\$19	\$0	\$20	\$20	\$22
Total Extracurricular Costs	\$81	\$89	\$152	\$109	\$114
Total Equipment Costs	\$25	\$26	\$0	\$59	\$0
Legal Costs	\$76	\$104	\$82	\$56	\$59
Employee Benefits as a percentage of salaries*	29.58%	35.65%	39.31%	40.98%	42.21%

\*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.

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Others	Shared service Agreement with Delaware Twp BOE for vehicle maintenance	0
Others	Participation in the State Health Benefit Plan	0
Transportation Services, including Fuel	HCESC for Transportation	0
Purchasing	Educational Data Systems for Supply Purchasing	0
Purchasing	Educational Services Commission for Purchasing	0
Purchasing	HCESC for Purchasing	0
Municipal/Public Works	Municipality provides winter plowing of bus loops and maintains BOE ballfields	0
Technology Services	Participation in E-Rate for telecommunications services	0
Insurance Coverages and Benefits	Participation in Northern NJ Joint Insurance Fund for Liability Insurance	0

ID=Clinton Twp

Category	Amount
(A) General Fund School Levy	23,492,320
(D) Total School Levy	25,595,326
(B) Estimated Net Taxable Valuation (as of 10/01/18)	2,151,050,400
(H) Estimated Equalized Valuation (as of 10/01/18)	2,263,310,606
(C) Estimated 2019-20 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.0921
(F) Estimated 2019-20 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.1899
(I) Estimated 2019-20 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.0380
(L) Estimated 2019-20 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.1309

Name=Michael Falkowski

Category	Measure
Job Title	Business Administrator
Job Title II	None Reported
Base Annual Salary Amount	\$10,500
Full-Time Equivalent (FTE)	0.2
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	02/01/19
End Date of Contract	06/30/19
Contracted Number of Annual Work Days	21
Contracted Number of Annual Vacation Days	0
Contracted Number of Annual Sick Days	0
Contracted Number of Annual Personal Days	0
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)	\$315
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	NONE
Contractual Post-Employment Benefit Description of Payout of Vacation days	NONE
Contractual Post-Employment Benefit Description of Payout of Personal days	NONE
Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported

Name=Michael Falkowski

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=Michele Cone

Category	Measure
Job Title	Superintendent
Job Title II	None Reported
Base Annual Salary Amount	\$154,000
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	07/01/18
End Date of Contract	06/30/22
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	23
Contracted Number of Annual Sick Days	12
Contracted Number of Annual Personal Days	0
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	\$13,650
Total Bonuses Amount	\$23,684
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$13,200
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$34,800
Contractual Post-Employment Benefit Description of Payout of Sick days	Max upon retirement
Contractual Post-Employment Benefit Description of Payout of Vacation days	Max upon retirement
Contractual Post-Employment Benefit Description of Payout of Personal days	None
Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported

Name=Michele Cone

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