

**Advertised Enrollments**

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

**Advertised Revenues**

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Fund 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 Local Education Authorities	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
	Total Revenues from Local Sources		24,026,458	24,284,155	24,236,696
General Fund 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
Total Revenues from State Sources		2,628,198	2,423,341	2,196,974	
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	70,321	0
	Withdrawal from Capital Reserve for Local Share	10-307	0	0	1,076,900
	Withdrawal from Maintenance 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
	Actual Revenues (Over)/Under Expenditures		-1,072,219	0	0
General Fund Revenues	Total Operating Budget		25,782,437	27,449,013	27,510,570
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	33,838	0	0
	Total Revenues from Local Sources	20-1XXX	33,838	0	0

Advertised Revenues

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Special Revenue Fund Revenues from State Sources	Other Restricted Entitlements	20-32XX	159,855	0	0
	Total Revenues from State Sources		159,855	0	0
Special Revenue Fund 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
Special Revenue Fund Revenues	Total Grants and Entitlements		564,872	298,732	302,000
Debt Service Fund 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
Debt Service Fund Revenues from Other Sources	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
Debt Service Fund Revenues	Total Repayment of Debt		2,099,706	2,100,110	2,103,006
All Fund Revenues	Total Revenues/Sources		28,447,015	29,847,855	29,915,576
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		28,447,015	29,847,855	29,915,576

Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed	
General Fund Current Expenses for 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-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	30,596	36,600	36,600	
	School-Sponsored Athletics-Instruction	11-402-100-XXX	55,341	67,483	65,300	
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	158,291	380,532	385,000	
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	179,169	25,000	25,000	
	Undistributed Expenditures-Health Services	11-000-213-XXX	352,456	287,736	287,421	
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	497,050	534,736	551,943	
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	544,094	570,130	549,442	
	Undistributed Expenditures-Guidance	11-000-218-XXX	410,450	378,889	389,259	
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	880,427	947,494	959,695	
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	132,851	91,357	58,362	
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	477,378	507,848	492,544	
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	141,552	131,949	135,000	
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	554,154	481,706	473,884	
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	892,941	948,738	854,185	
	Undistributed Expenditures-Central Services	11-000-251-XXX	423,343	443,004	429,669	
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	9,533	0	0	
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	2,390,713	2,664,215	2,454,299	
	Undistributed Expenditures-Student Transportation Services	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
	General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	250	250
General Fund Current Expenses	Total General Current Expense		25,416,542	26,768,194	26,211,161	

Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	31,656	71,838	0
	Facilities Acquisition and Construction Services	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 School Expenses for 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
Special School Expenses	Total Special Schools	13-XXX-XXX-XXX	50,301	74,397	73,000
General Fund Expenses and Transfers	General Fund Grand Total		25,782,437	27,449,013	27,510,570
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	33,838	0	0
Special Revenue Fund Expenses for 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
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	159,855	0	0
Special Revenue Fund Expenses for Federal Projects	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
Special Revenue Fund Expenses	Total Special Revenue Funds		564,872	298,732	302,000
Debt Service Fund Expenses	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
All Fund Expenses	Total Expenditures/Appropriations		28,447,015	29,847,855	29,915,576
Expenses Net of Transfers	Total Expenditures Net of Transfers		28,447,015	29,847,855	29,915,576

**Advertised Recapitulation of Balances**

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
Restricted for General Operating Budget	Capital Reserve	1,258,301	2,176,254	2,176,754	1,100,354
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	390,706	621,238	421,488	421,738
	Legal Reserve	0	0	0	0
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	0	0	0	0
	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 Repayment of Debt	Repayment of Debt	0	0	0	0
Unrestricted	General Operating Budget	816,682	605,341	539,056	539,056
	Repayment of Debt	391,724	2	0	0

**Advertised Per Pupil Cost Calculations**

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 Services**

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

**Estimated Tax Rates**

Municipality	Category	Amount
Clinton Twp	(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

Employee Contract List for District

Name	Category	Measure
Michael Falkowski	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
	Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported

Employee Contract List for District

Name	Category	Measure
Michael Falkowski	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
Michele Cone	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

Employee Contract List for District

Name	Category	Measure
Michele Cone	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
	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	