

Advertised Enrollments

Pupil Enrollment Categories	10-13-2017 Actual	10-15-2018 Actual	10-15-2019 Estimate
On Roll Regular Full-Time	1,857.0	1,911.0	1,977.0
On Roll Regular Shared-Time	13.0	5.0	18.0
On Roll Special Ed Full-Time	271.0	296.0	315.0
On Roll Special Ed Shared-Time	13.0	4.0	23.0
On Roll Subtotal	2,154.0	2,216.0	2,333.0
In Private School Placements	15.0	17.0	17.0
Sent to Other Districts Special Ed	13.0	9.0	10.0
Received	152.5	125.5	132.5

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	30,792,697	31,694,372	32,328,259
	Total Tuition	10-1300	1,867,529	1,441,780	1,805,686
	Rents and Royalties	10-1910	28,589	31,345	31,080
	Unrestricted Miscellaneous Revenues	10-1XXX	145,153	25,000	25,000
	Interest Earned on Maintenance Reserve	10-1XXX	0	1,500	1,500
	Interest Earned on Capital Reserve Funds	10-1XXX	0	1,000	1,000
	Total Revenues from Local Sources		32,833,968	33,194,997	34,192,525
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	61,158	256,592	256,592
	Extraordinary Aid	10-3131	83,306	50,000	50,000
	Categorical Special Education Aid	10-3132	976,707	976,707	1,121,208
	Categorical Security Aid	10-3177	40,859	55,181	55,181
	Under Adequacy Aid	10-3180	2,264	0	0
	PARCC Readiness Aid	10-3181	21,890	0	0
	Per Pupil Growth Aid	10-3182	21,890	0	0
	Professional Learning Community Aid	10-3183	21,760	0	0
	Other State Aids	10-3XXX	26,175	0	0
	Total Revenues from State Sources		1,256,009	1,338,480	1,482,981
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	15,701	20,129	19,611
	Total Revenues from Federal Sources		15,701	20,129	19,611
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	1,563,674	2,165,576
	Adjustment for Prior Year Encumbrances		0	6,014	0
	Actual Revenues (Over)/Under Expenditures		-1,991,347	0	0
General Fund Revenues	Total Operating Budget		32,114,331	36,123,294	37,860,693
Special Revenue Fund Revenues from State Sources	Other Restricted Entitlements	20-32XX	502,933	462,739	370,190
	Total Revenues from State Sources		502,933	462,739	370,190

Advertised Revenues

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	8,786	130,183	104,145
	Title II	20-4451-4455	23,859	56,825	45,460
	Title III	20-4491-4494	401	1,880	1,504
	Title IV	20-4471-4474	1,465	18,535	14,828
	I.D.E.A. Part B (Handicapped)	20-4420-4429	505,986	550,200	440,163
	Total Revenues from Federal Sources			540,497	757,623
Special Revenue Fund Revenues	Total Grants and Entitlements		1,043,430	1,220,362	976,290
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	1,374,532	1,355,032	1,351,032
	Total Revenues from Local Sources		1,374,532	1,355,032	1,351,032
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		1,374,532	1,355,032	1,351,032
Debt Service Fund Revenues	Total Repayment of Debt		1,374,532	1,355,032	1,351,032
All Fund Revenues	Total Revenues/Sources		34,532,293	38,698,688	40,188,015
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		34,532,293	38,698,688	40,188,015

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	11,535,184	11,394,000	11,788,363	
	Special Education-Instruction	11-2XX-100-XXX	2,579,621	2,907,964	2,889,369	
	Basic Skills/Remedial-Instruction	11-230-100-XXX	341,670	364,597	370,537	
	Bilingual Education-Instruction	11-240-100-XXX	56,940	57,040	58,466	
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	243,554	296,982	301,441	
	School-Sponsored Athletics-Instruction	11-402-100-XXX	456,974	419,229	428,703	
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	2,239,264	2,769,065	2,516,353	
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	51,607	54,558	40,398	
	Undistributed Expenditures-Health Services	11-000-213-XXX	337,422	455,929	369,340	
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	382,723	439,916	454,184	
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	321,605	244,001	121,116	
	Undistributed Expenditures-Guidance	11-000-218-XXX	749,433	833,927	788,712	
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	901,425	1,099,404	1,087,185	
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	76,800	247,895	246,315	
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	95,730	93,556	95,148	
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	16,955	31,624	75,084	
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	685,741	698,400	730,626	
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	1,536,933	1,765,797	1,803,769	
	Undistributed Expenditures-Central Services	11-000-251-XXX	363,728	357,198	363,582	
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	2,766,422	3,927,074	4,473,699	
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	1,109,784	1,445,328	1,604,629	
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	5,057,190	5,893,202	6,506,128	
	Total Undistributed Expenditures			16,692,762	20,356,874	21,276,268
	General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	1,500	1,500
General Fund Current Expenses	Total General Current Expense		31,906,705	35,798,186	37,114,647	

Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	88,184	196,166	625,604
	Facilities Acquisition and Construction Services	12-000-400-XXX	119,442	127,942	119,442
	Interest Deposit to Capital Reserve	10-604	0	1,000	1,000
	Total Capital Outlay		207,626	325,108	746,046
General Fund Expenses and Transfers	General Fund Grand Total		32,114,331	36,123,294	37,860,693
Special Revenue Fund Expenses for Other State Projects	Nonpublic Textbooks	20-XXX-XXX-XXX	34,993	33,482	26,786
	Nonpublic Auxiliary Services	20-XXX-XXX-XXX	194,774	232,776	186,221
	Nonpublic Handicapped Services	20-XXX-XXX-XXX	142,353	0	0
	Nonpublic Nursing Services	20-XXX-XXX-XXX	57,848	60,819	48,655
	Nonpublic Technology Initiative	20-XXX-XXX-XXX	23,629	22,572	18,058
	Nonpublic Security Aid	20-XXX-XXX-XXX	49,336	113,090	90,470
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	502,933	462,739	370,190
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	8,786	130,183	104,145
	Title II	20-XXX-XXX-XXX	23,859	56,825	45,460
	Title III	20-XXX-XXX-XXX	401	1,880	1,504
	Title IV	20-XXX-XXX-XXX	1,465	18,535	14,828
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	505,986	550,200	440,163
	Total Federal Projects	20-XXX-XXX-XXX	540,497	757,623	606,100
Special Revenue Fund Expenses	Total Special Revenue Funds		1,043,430	1,220,362	976,290
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	1,374,532	1,355,032	1,351,032
	Total Debt Service Funds		1,374,532	1,355,032	1,351,032
All Fund Expenses	Total Expenditures/Appropriations		34,532,293	38,698,688	40,188,015
Expenses Net of Transfers	Total Expenditures Net of Transfers		34,532,293	38,698,688	40,188,015

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	585,663	586,163	587,163	588,163
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	750,000	634,284	635,784	637,284
	Legal Reserve	1,554,344	3,719,920	2,165,576	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	684,137	711,098	701,768	701,768
	Repayment of Debt	0	0	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	\$12,974	\$12,583	\$15,154	\$14,281	\$14,267
Total Classroom Instruction	\$7,949	\$7,934	\$9,264	\$8,447	\$8,470
Classroom-Salaries and Benefits	\$7,525	\$7,565	\$8,867	\$8,069	\$8,079
Classroom-General Supplies and Textbooks	\$147	\$114	\$185	\$177	\$153
Classroom-Purchased Services	\$278	\$255	\$213	\$201	\$238
Total Support Services	\$1,936	\$1,587	\$2,097	\$1,975	\$1,786
Support Services-Salaries and Benefits	\$1,754	\$1,445	\$1,875	\$1,766	\$1,537
Total Administrative Costs	\$1,310	\$1,378	\$1,370	\$1,579	\$1,577
Administration Salaries and Benefits	\$1,019	\$1,169	\$1,157	\$1,366	\$1,352
Total Operations and Maintenance of Plant	\$1,344	\$1,318	\$2,012	\$1,894	\$2,050
Operations and Maintenance-Salaries and Benefits	\$508	\$489	\$561	\$533	\$481
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$422	\$360	\$397	\$375	\$371
Total Equipment Costs	\$2	\$39	\$94	\$89	\$271
Legal Costs	\$50	\$33	\$24	\$36	\$26
Employee Benefits as a percentage of salaries*	25.52%	25.55%	28.49%	28.49%	31.54%

*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)
Municipal/Public Works	Shared services for snow removal, leaf pickup, grounds keeping	0
Professional Staff Development	MUJC	0
Purchasing	Coop with Ed Data, MRESC, HCESC	0
Recycling	Cooperative purchase with Municipality	0
Transportation Services, including Fuel	Cooperative purchase with Municipality	0
	Shared routes with UCESC	0

Estimated Tax Rates

Municipality	Category	Amount
Clark Township	(A) General Fund School Levy	32,011,316
	(D) Total School Levy	33,364,348
	(B) Estimated Net Taxable Valuation (as of 10/01/18)	762,034,097
	(H) Estimated Equalized Valuation (as of 10/01/18)	2,728,514,358
	(C) Estimated 2019-20 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	4.2008
	(F) Estimated 2019-20 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	4.3783
	(I) Estimated 2019-20 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.1732
	(L) Estimated 2019-20 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.2228

Employee Contract List for District

Name	Category	Measure
Edward Grande	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$170,000
	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	07/01/16
	End Date of Contract	06/30/21
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	25
	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	\$11,800
	Total Bonuses Amount	\$23,609
	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	\$34,616
	Contractual Post-Employment Benefit Description of Payout of Sick days	Paid Upon Retirement
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Paid Upon Retirement or Seperation
	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
Edward Grande	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
Gene Zannetti	Job Title	Accountant
	Job Title II	None Reported
	Base Annual Salary Amount	\$76,632
	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	06/30/19
	Contracted Number of Annual Work Days	240
	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	14
	Description of Other Contracted Non-Working Days	Holidays

Employee Contract List for District

Name	Category	Measure
Gene Zannetti	Total Allowances Amount	\$100
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$2,825
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$19,785
	Contractual Post-Employment Benefit Description of Payout of Sick days	Upon Retirement
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Upon Retirement or Seperation
	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	
John Pingor	Job Title	Coordinator/Director/Manager/Supervisor
	Job Title II	Maintenance Supervisor
	Base Annual Salary Amount	\$77,215
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	N
	Shared County	None Reported
	Shared District	None Reported

Employee Contract List for District

Name	Category	Measure
John Pingor	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/18
	End Date of Contract	06/30/19
	Contracted Number of Annual Work Days	240
	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	14
	Description of Other Contracted Non-Working Days	Holidays
	Total Allowances Amount	\$200
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$13,176
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$19,830
	Contractual Post-Employment Benefit Description of Payout of Sick days	Upon Retirement
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Upon Retirement or Seperation
	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

Employee Contract List for District

Name	Category	Measure
John Pingor	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
R. Paul Vizzuso	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$143,684
	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	06/30/19
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	25
	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	\$4,000
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$681
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$42,632
Contractual Post-Employment Benefit Description of Payout of Sick days	Upon Retirement	

Employee Contract List for District

Name	Category	Measure
R. Paul Vizzuso	Contractual Post-Employment Benefit Description of Payout of Vacation days	Upon Retirement or Seperation
	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