

**Advertised Enrollments**

Pupil Enrollment Categories	10-15-2018 Actual	10-15-2019 Actual	10-15-2020 Estimate
On Roll Regular Full-Time	1,911.0	1,880.0	1,908.0
On Roll Regular Shared-Time	5.0	5.0	0.0
On Roll Special Ed Full-Time	296.0	309.0	302.0
On Roll Special Ed Shared-Time	4.0	6.0	0.0
On Roll Subtotal	2,216.0	2,200.0	2,210.0
In Private School Placements	17.0	16.0	0.0
Sent to Contracted Preschool		1.5	0.0
Sent to Other Districts Special Ed	9.0	8.5	28.0
Received	125.5	125.5	127.0

**Advertised Revenues**

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	31,694,372	32,328,259	32,974,824
	Total Tuition	10-1300	1,541,710	1,805,686	1,993,022
	Rents and Royalties	10-1910	35,792	31,080	35,000
	Unrestricted Miscellaneous Revenues	10-1XXX	150,509	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		33,422,383	34,192,525	35,030,346
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	256,592	256,592	256,592
	Extraordinary Aid	10-3131	214,175	50,000	50,000
	Categorical Special Education Aid	10-3132	976,707	1,121,208	1,351,919
	Categorical Security Aid	10-3177	55,181	55,181	55,181
	Other State Aids	10-3XXX	24,940	0	0
	Total Revenues from State Sources		1,527,595	1,482,981	1,713,692
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	15,510	19,611	23,901
	Total Revenues from Federal Sources		15,510	19,611	23,901
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	2,165,576	3,071,417
	Adjustment for Prior Year Encumbrances		0	31,152	0
	Actual Revenues (Over)/Under Expenditures		-1,686,921	0	0
General Fund Revenues	Total Operating Budget		33,278,567	37,891,845	39,839,356
Special Revenue Fund Revenues from State Sources	Other Restricted Entitlements	20-32XX	448,137	589,852	471,881
	Total Revenues from State Sources		448,137	589,852	471,881
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	125,809	157,136	125,709
	Title II	20-4451-4455	40,064	56,558	45,246
	Title III	20-4491-4494	1,880	2,132	1,706
	Title IV	20-4471-4474	12,771	15,764	12,611
	I.D.E.A. Part B (Handicapped)	20-4420-4429	514,778	622,664	498,131
	Total Revenues from Federal Sources		695,302	854,254	683,403
Special Revenue Fund Revenues	Total Grants and Entitlements		1,143,439	1,444,106	1,155,284

**Advertised Revenues**

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	1,355,032	1,351,032	1,395,632
	Total Revenues from Local Sources		1,355,032	1,351,032	1,395,632
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	0	1
	Total Local Repayment of Debt		1,355,032	1,351,032	1,395,633
	Actual Revenues (Over)/Under Expenditures		-1	0	0
Debt Service Fund Revenues	Total Repayment of Debt		1,355,031	1,351,032	1,395,633
All Fund Revenues	Total Revenues/Sources		35,777,037	40,686,983	42,390,273
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		35,777,037	40,686,983	42,390,273

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	11,551,853	11,788,501	12,354,678
	Special Education-Instruction	11-2XX-100-XXX	2,668,937	2,949,369	2,742,357
	Basic Skills/Remedial-Instruction	11-230-100-XXX	352,822	370,537	342,300
	Bilingual Education-Instruction	11-240-100-XXX	60,701	58,466	59,170
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	221,620	304,226	309,751
	School-Sponsored Athletics-Instruction	11-402-100-XXX	431,330	428,703	558,075
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	2,116,521	2,521,652	2,561,645
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	37,888	40,398	51,000
	Undistributed Expenditures-Health Services	11-000-213-XXX	385,350	369,340	406,618
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	405,563	459,768	499,743
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	107,631	115,532	529,659
	Undistributed Expenditures-Guidance	11-000-218-XXX	790,614	788,712	882,427
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	1,050,518	1,027,185	1,106,377
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	168,416	246,315	210,474
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	93,283	95,148	98,041
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	39,695	75,084	74,332
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	624,055	737,759	826,281
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	1,678,400	1,803,769	1,772,494
	Undistributed Expenditures-Central Services	11-000-251-XXX	331,704	363,582	335,128
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	3,079,223	4,473,699	4,505,827
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	1,245,854	1,620,425	2,267,254
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	5,577,799	6,506,129	6,617,283
	Total Undistributed Expenditures		17,732,514	21,244,497	22,744,583
	General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	1,500
General Fund Current Expenses	Total General Current Expense		33,019,777	37,145,799	39,112,414

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	86,632	556,119	106,500
	Facilities Acquisition and Construction Services	12-000-400-XXX	172,158	188,927	619,442
	Interest Deposit to Capital Reserve	10-604	0	1,000	1,000
	Total Capital Outlay		258,790	746,046	726,942
General Fund Expenses and Transfers	General Fund Grand Total		33,278,567	37,891,845	39,839,356
Special Revenue Fund Expenses for Other State Projects	Nonpublic Textbooks	20-XXX-XXX-XXX	32,107	30,204	24,163
	Nonpublic Auxiliary Services	20-XXX-XXX-XXX	209,029	397,489	317,991
	Nonpublic Handicapped Services	20-XXX-XXX-XXX	111,113	0	0
	Nonpublic Nursing Services	20-XXX-XXX-XXX	54,126	55,581	44,465
	Nonpublic Technology Initiative	20-XXX-XXX-XXX	21,312	20,628	16,502
	Nonpublic Security Aid	20-XXX-XXX-XXX	20,450	85,950	68,760
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	448,137	589,852	471,881
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	125,809	157,136	125,709
	Title II	20-XXX-XXX-XXX	40,064	56,558	45,246
	Title III	20-XXX-XXX-XXX	1,880	2,132	1,706
	Title IV	20-XXX-XXX-XXX	12,771	15,764	12,611
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	514,778	622,664	498,131
	Total Federal Projects	20-XXX-XXX-XXX	695,302	854,254	683,403
Special Revenue Fund Expenses	Total Special Revenue Funds		1,143,439	1,444,106	1,155,284
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	1,355,031	1,351,032	1,395,633
	Total Debt Service Funds		1,355,031	1,351,032	1,395,633
All Fund Expenses	Total Expenditures/Appropriations		35,777,037	40,686,983	42,390,273
Expenses Net of Transfers	Total Expenditures Net of Transfers		35,777,037	40,686,983	42,390,273

**Advertised Recapitulation of Balances**

Fund Balance Category	Budget Category	Audited Balance 06/30/2018	Audited Balance 06/30/2019	Estimated Balance 06/30/2020	Estimated Balance 06/30/2021
Restricted for General Operating Budget	Capital Reserve	586,163	587,163	588,163	589,163
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	634,284	635,784	637,284	638,784
	Legal Reserve	3,719,920	5,139,521	2,973,945	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	711,098	854,686	854,686	757,214
	Repayment of Debt	0	1	1	0

**Advertised Per Pupil Cost Calculations**

Per Pupil Cost Calculations	2017-18 Actual Costs	2018-19 Actual Costs	2019-20 Original Budget	2019-20 Revised Budget	2020-21 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$12,583	\$13,426	\$14,267	\$15,039	\$15,512
Total Classroom Instruction	\$7,934	\$8,363	\$8,470	\$8,961	\$9,009
Classroom-Salaries and Benefits	\$7,565	\$8,024	\$8,079	\$8,549	\$8,501
Classroom-General Supplies and Textbooks	\$114	\$139	\$153	\$161	\$209
Classroom-Purchased Services	\$255	\$199	\$238	\$251	\$299
Total Support Services	\$1,587	\$1,726	\$1,786	\$1,846	\$2,198
Support Services-Salaries and Benefits	\$1,445	\$1,534	\$1,537	\$1,585	\$1,926
Total Administrative Costs	\$1,378	\$1,472	\$1,577	\$1,665	\$1,657
Administration Salaries and Benefits	\$1,169	\$1,292	\$1,352	\$1,424	\$1,401
Total Operations and Maintenance of Plant	\$1,318	\$1,507	\$2,050	\$2,161	\$2,175
Operations and Maintenance-Salaries and Benefits	\$489	\$521	\$481	\$510	\$578
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$360	\$353	\$371	\$392	\$462
Total Equipment Costs	\$39	\$39	\$271	\$253	\$48
Legal Costs	\$33	\$39	\$26	\$31	\$38
Employee Benefits as a percentage of salaries*	25.55%	27.63%	31.54%	31.54%	30.68%

\*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 2019-20 revised appropriations and the 2020-21 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
Others	Transportation Routes shared routes with UCESC	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

**Estimated Tax Rates**

Municipality	Category	Amount
Clark Township	(A) General Fund School Levy	32,651,541
	(D) Total School Levy	34,024,873
	(B) Estimated Net Taxable Valuation (as of 10/01/19)	764,704,721
	(H) Estimated Equalized Valuation (as of 10/01/19)	2,832,385,251
	(C) Estimated 2020-21 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	4.2698
	(F) Estimated 2020-21 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	4.4494
	(I) Estimated 2020-21 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.1528
	(L) Estimated 2020-21 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.2013

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	15
	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	\$7,000
	Total Bonuses Amount	\$0
	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	\$34,615
	Contractual Post-Employment Benefit Description of Payout of Sick days	Upon Retirement
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Upon Separation
	Contractual Post-Employment Benefit Description of Payout of Personal days	No Payout
	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	\$78,548
	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	07/01/19
	End Date of Contract	06/30/20
	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	15
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)	\$17,207
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$15,000
	Contractual Post-Employment Benefit Description of Payout of Sick days	Upon Retirement
	Contractual Post-Employment Benefit Description of Payout of Vacation days	No Payout
	Contractual Post-Employment Benefit Description of Payout of Personal days	No Payout
	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 Pignor	Job Title	Coordinator/Director/Manager/Supervisor
	Job Title II	Maintenance Supervisor
	Base Annual Salary Amount	\$82,215
	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 Pignor	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/19
	End Date of Contract	06/30/20
	Contracted Number of Annual Work Days	240
	Contracted Number of Annual Vacation Days	20
	Contracted Number of Annual Sick Days	14
	Contracted Number of Annual Personal Days	4
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	15
	Description of Other Contracted Non-Working Days	Holidays
	Total Allowances Amount	\$400
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$17,026
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$15,000
	Contractual Post-Employment Benefit Description of Payout of Sick days	Upon Retirement
	Contractual Post-Employment Benefit Description of Payout of Vacation days	No Payout
	Contractual Post-Employment Benefit Description of Payout of Personal days	No Payout
	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 Pignor	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	\$147,276
	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	07/01/19
	End Date of Contract	06/30/20
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	25
	Contracted Number of Annual Sick Days	15
	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	\$7,000
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$593
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$31,994
	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 Separation
	Contractual Post-Employment Benefit Description of Payout of Personal days	No payout
	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