

Pupil Enrollment Categories	10-14-2016 Actual	10-13-2017 Actual	10-15-2018 Estimate
On Roll Regular Full-Time	1,151.0	1,100.0	1,082.0
On Roll Special Ed Full-Time	174.0	159.0	143.0
On Roll Subtotal	1,325.0	1,259.0	1,225.0
In Private School Placements	8.0	4.0	9.0
Sent to Other Districts Special Ed	1.0		0.0
Received	42.0	49.0	38.0

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	22,813,416	23,145,143	23,492,320
Total Tuition	10-1300	670,178	630,803	718,626
Rents And Royalties	10-1910	34,673	0	0
Unrestricted Miscellaneous Revenues	10-1XXX	45,301	27,423	72,459
Interest Earned On Maintenance Reserve	10-1XXX	0	300	250
Interest Earned On Capital Reserve Funds	10-1XXX	2,586	1,000	500
Subtotal - Revenues From Local Sources		23,566,154	23,804,669	24,284,155
Revenues from State Sources:				
School Choice Aid	10-3116	507,624	507,624	260,897
Categorical Transportation Aid	10-3121	168,475	168,475	655,670
Extraordinary Aid	10-3131	165,396	0	100,000
Categorical Special Education Aid	10-3132	780,444	780,444	1,008,514
Categorical Security Aid	10-3177	83,110	83,110	95,566
Adjustment Aid	10-3178	741,912	741,912	302,694
Parcc Readiness Aid	10-3181	14,050	14,050	0
Per Pupil Growth Aid	10-3182	14,050	14,050	0
Professional Learning Community Aid	10-3183	12,750	12,750	0
Other State Aids	10-3XXX	13,254	0	0
Subtotal - Revenues From State Sources		2,501,065	2,322,415	2,423,341
Budgeted Fund Balance - Operating Budget	10-303	281,915	241,023	70,321
Withdrawal From Cap Res-For Local Share	10-307	414,578	700,000	0
Withdrawal From Maint. Reserve	10-310	255,000	0	200,000
Transfers From Other Funds	10-5200	74,155	0	0
Actual Revenues (Over)/Under Expenditures		2,233,660	0	0
Total Operating Budget		29,326,527	27,068,107	26,977,817

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	20,832	0	0
Total Revenues From Local Sources	20-1XXX	20,832	0	0
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	161,684	0	0
Total Revenues From State Sources		161,684	0	0
Revenues from Federal Sources:				
Title I	20-4411-4416	23,177	0	0
Title II	20-4451-4455	19,972	14,851	13,274
I.D.E.A. Part B (Handicapped)	20-4420-4429	387,712	275,595	285,458
Other	20-4XXX	0	22,461	0
Total Revenues From Federal Sources		430,861	312,907	298,732
Total Grants And Entitlements		613,377	312,907	298,732
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	2,091,567	1,707,984	2,100,106
Total Revenues From Local Sources		2,091,567	1,707,984	2,100,106
Budgeted Fund Balance	40-303	0	391,724	0
Total Local Repayment Of Debt		2,091,567	2,099,708	2,100,106
Actual Revenues (Over)/Under Expenditures		1,439	0	0
Total Repayment Of Debt		2,093,006	2,099,708	2,100,106
Total Revenues/Sources		32,032,910	29,480,722	29,376,655
Total Revenues/Sources Net of Transfers		32,032,910	29,480,722	29,376,655

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	7,769,090	7,011,645	6,944,079
Special Education - Instruction	11-2XX-100-XXX	3,115,056	2,567,641	2,627,723
Basic Skills/Remedial - Instruction	11-230-100-XXX	806,624	687,716	710,137
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	30,667	40,518	42,374
School-Sponsored Athletics - Instruction	11-402-100-XXX	56,421	99,571	100,025
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	232,942	126,502	380,532
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	207,797	96,090	98,484
Undist. Expenditures - Health Services	11-000-213-XXX	405,930	363,663	369,525
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	551,352	505,203	534,736
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	588,699	709,916	637,750
Undist. Expenditures - Guidance	11-000-218-XXX	455,030	444,694	455,778
Undist. Expenditures - Child Study Teams	11-000-219-XXX	941,099	951,685	1,052,052
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	133,408	210,374	159,958
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	481,516	538,187	521,634
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	165,591	151,250	157,949
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	550,585	509,572	438,706
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	892,689	965,026	904,104
Undist. Expend. - Central Services	11-000-251-XXX	423,227	433,756	443,004
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	33,787	9,564	0
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	2,742,089	2,501,009	2,455,109
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	1,630,780	1,733,015	1,730,486
Personal Services - Employee Benefits	11-XXX-XXX-2XX	4,873,120	5,731,359	5,965,223
Undistributed Expenditures-Food Services	11-000-310-930	25,000	0	25,000
Total Undistributed Expenditures		15,334,641	15,980,865	16,330,030
Interest Earned On Maintenance Reserve	10-606	0	300	250
Increase In Maintenance Reserve	10-606	347,706	287,171	0

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Total General Current Expense		27,460,205	26,675,427	26,754,618
Capital Expenditures:				
Equipment	12-XXX-XXX-730	33,091	171,745	0
Facilities Acquisition And Const. Serv.	12-000-400-XXX	940,642	148,932	148,302
Increase In Capital Reserve	10-604	831,006	0	0
Interest Deposit To Capital Reserve	10-604	2,586	1,000	500
Total Capital Outlay		1,807,325	321,677	148,802
Special Schools:				
Summer School:				
Summer School - Instruction	13-422-100-XXX	58,997	71,003	74,397
Total Summer School	13-422-X00-XXX	58,997	71,003	74,397
Total Special Schools	13-XXX-XXX-XXX	58,997	71,003	74,397
General Fund Grand Total		29,326,527	27,068,107	26,977,817
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	20,832	0	0
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	22,983	0	0
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	39,415	0	0
Nonpublic Handicapped Services	20-XXX-XXX-XXX	33,379	0	0
Nonpublic Nursing Services	20-XXX-XXX-XXX	35,509	0	0
Nonpublic Technology Initiative	20-XXX-XXX-XXX	10,248	0	0
Nonpublic Security Aid	20-XXX-XXX-XXX	20,150	0	0
Total Other State Projects		161,684	0	0
Total State Projects	20-XXX-XXX-XXX	161,684	0	0
Federal Projects:				
Title I	20-XXX-XXX-XXX	23,177	0	0
Title II	20-XXX-XXX-XXX	19,972	14,851	13,274

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	387,712	275,595	285,458
Other	20-XXX-XXX-XXX	0	22,461	0
Total Federal Projects	20-XXX-XXX-XXX	430,861	312,907	298,732
Total Special Revenue Funds		613,377	312,907	298,732
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	2,093,006	2,099,708	2,100,106
Total Debt Service Funds		2,093,006	2,099,708	2,100,106
Total Expenditures/Appropriations		32,032,910	29,480,722	29,376,655
Total Expenditures Net of Transfers		32,032,910	29,480,722	29,376,655

Fund Balance Category	Budget Category	Audited Balance 06/30/2016	Audited Balance 06/30/2017	Estimated Balance 06/30/2018	Estimated Balance 06/30/2019
Unrestricted	General Operating Budget	611,854	816,682	575,659	505,338
Unrestricted	Repayment of Debt	393,163	391,724	0	0
Restricted for General Operating Budget	Capital Reserve	839,287	1,258,301	559,301	559,801
Restricted for General Operating Budget	Adult Education Programs	0	0	0	0
Restricted for General Operating Budget	Maintenance Reserve	298,000	390,706	598,177	398,427
Restricted for General Operating Budget	Legal Reserve	190,892	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	2015-16 Actual Costs	2016-17 Actual Costs	2017-18 Original Budget	2017-18 Revised Budget	2018-19 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$16,000	\$18,905	\$18,574	\$19,480	\$20,114
Total Classroom Instruction	\$8,880	\$11,022	\$10,500	\$10,878	\$11,297
Classroom-Salaries and Benefits	\$7,971	\$9,940	\$9,536	\$9,906	\$10,291
Classroom-General Supplies and Textbooks	\$327	\$493	\$493	\$510	\$494
Classroom-Purchased Services	\$583	\$590	\$470	\$462	\$512
Total Support Services	\$3,343	\$3,695	\$3,886	\$4,143	\$4,345
Support Services-Salaries and Benefits	\$2,925	\$3,294	\$3,385	\$3,596	\$3,860
Total Administrative Costs	\$1,597	\$1,747	\$1,795	\$1,981	\$1,914
Administration Salaries and Benefits	\$1,339	\$1,419	\$1,499	\$1,673	\$1,627
Total Operations and Maintenance of Plant	\$2,093	\$2,325	\$2,229	\$2,307	\$2,354
Operations and Maintenance-Salaries and Benefits	\$1,012	\$1,192	\$1,207	\$1,166	\$1,241
Board Contribution to Food Services	\$0	\$19	\$0	\$0	\$20
Total Extracurricular Costs	\$66	\$81	\$135	\$143	\$152
Total Equipment Costs	\$65	\$25	\$85	\$136	\$0
Legal Costs	\$57	\$76	\$38	\$64	\$82
Employee Benefits as a percentage of salaries*	35.05%	29.58%	40.28%	37.91%	39.31%

*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 2017-18 revised appropriations and the 2018-19 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	25,592,426
(B) Estimated Net Taxable Valuation (as of 10/01/17)	2,152,157,100
(H) Estimated Equalized Valuation (as of 10/01/17)	2,284,182,870
(C) Estimated 2018-19 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.0916
(F) Estimated 2018-19 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.1892
(I) Estimated 2018-19 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.0285
(L) Estimated 2018-19 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.1204

Name=Dr. Pamela C Fiander

Category	Measure
Job Title	Superintendent
Job Title II	None Reported
Base Annual Salary Amount	\$150,000
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	08/21/17
End Date of Contract	06/30/21
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	\$6,300
Total Bonuses Amount	\$19,455
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	\$30,000
Contractual Post-Employment Benefit Description of Payout of Sick days	As Per NJSA 18A:30-3.5
Contractual Post-Employment Benefit Description of Payout of Vacation days	As Per NJSA 18A:30-9
Contractual Post-Employment Benefit Description of Payout of Personal days	Not Applicable
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

Name=Dr. Pamela C Fiander

Category	Measure
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=Edward McManus

Category	Measure
Job Title	Business Administrator
Job Title II	None Reported
Base Annual Salary Amount	\$123,500
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	07/01/17
End Date of Contract	06/30/18
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	\$2,700
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	\$30,000
Contractual Post-Employment Benefit Description of Payout of Sick days	As Per NJSA 18A:30-3.5
Contractual Post-Employment Benefit Description of Payout of Vacation days	As Per NJSA 18A:30-9
Contractual Post-Employment Benefit Description of Payout of Personal days	Not Applicable
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

Name=Edward McManus

Category	Measure
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