

ENROLLMENT CATEGORIES	10-15-2013 ACTUAL	10-15-2014 ACTUAL	10-15-2015 ESTIMATE
Pupils On Roll Regular Full-Time	410.0	400.0	406.0
Pupils On Roll Special Ed Full-Time	68.0	80.0	81.0
Pupils On Roll SUBTOTAL	478.0	480.0	487.0
Pupils in Private School Placements	4.0	3.0	3.0
Pupils Received	10.0	13.0	6.0

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	6,176,403	6,299,930	6,547,034
Total Tuition	10-1300	23,072	10,800	10,800
Rents And Royalties	10-1910	0	5,000	5,000
Unrestricted Miscellaneous Revenues	10-1XXX	21,641	1,800	1,800
Interest Earned On Current Expense Emergency Res	10-1XXX	75	200	200
Interest Earned On Maintenance Reserve	10-1XXX	0	200	200
Interest Earned On Capital Reserve Funds	10-1XXX	247	300	300
Subtotal - Revenues From Local Sources		6,221,438	6,318,230	6,565,334
Revenues from State Sources:				
School Choice Aid	10-3116	0	26,394	26,394
Categorical Transportation Aid	10-3121	25,514	25,514	25,514
Extraordinary Aid	10-3131	18,827	0	0
Categorical Special Education Aid	10-3132	230,446	230,446	230,446
Equalization Aid	10-3176	613,561	613,561	613,561
Categorical Security Aid	10-3177	26,469	26,469	26,469
Adjustment Aid	10-3178	292,658	292,658	292,658
Other State Aids	10-3XXX	4,469	9,240	9,240
Subtotal - Revenues From State Sources		1,211,944	1,224,282	1,224,282
Budgeted Fund Balance - Operating Budget	10-303	30,000	22,546	0
Withdrawal From Cap Res-For Local Share	10-307	0	50,000	100,000
Adjustment For Prior Year Encumbrances		0	29,479	0
Actual Revenues (Over)/Under Expenditures		127,114	0	0
Total Operating Budget		7,590,496	7,644,537	7,889,616
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	10,030	13,972	0

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Total Revenues From Local Sources	20-1XXX	10,030	13,972	0
Revenues from Federal Sources:				
Title I	20-4411-4416	26,484	32,919	21,963
Title II	20-4451-4455	9,585	9,673	7,730
I.D.E.A. Part B (Handicapped)	20-4420-4429	124,430	128,326	102,420
Total Revenues From Federal Sources		160,499	170,918	132,113
Total Grants And Entitlements		170,529	184,890	132,113
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	0	0	145,625
Local Tax Levy - Premerger Debt	40-1210	537,661	501,796	151,838
Total Revenues From Local Sources		537,661	501,796	297,463
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	1,002	917	75,019
Total Local Repayment Of Debt		538,663	502,713	372,482
Total Repayment Of Debt		538,663	502,713	372,482
Total Revenues/Sources		8,299,688	8,332,140	8,394,211
Total Revenues/Sources Net of Transfers		8,299,688	8,332,140	8,394,211

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	2,315,569	2,385,736	2,426,278
Special Education - Instruction	11-2XX-100-XXX	891,693	907,082	909,310
Basic Skills/Remedial - Instruction	11-230-100-XXX	164,223	165,919	172,364
Bilingual Education - Instruction	11-240-100-XXX	33,200	34,022	33,881
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	36,400	36,962	39,350
School-Sponsored Athletics - Instruction	11-402-100-XXX	31,240	32,829	33,500
Summer School	11-422-XXX-XXX	14,721	18,274	18,500
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	171,096	180,517	272,088
Undist. Expenditures - Health Services	11-000-213-XXX	88,072	88,551	90,311
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	204,096	148,720	156,075
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	56,137	99,585	108,800
Undist. Expenditures - Guidance	11-000-218-XXX	87,405	88,488	90,248
Undist. Expenditures - Child Study Teams	11-000-219-XXX	266,326	283,081	288,182
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	80,169	112,715	112,656
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	154,069	156,775	159,716
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	8,447	9,013	10,600
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	221,603	167,192	166,794
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	187,559	221,624	221,759
Undist. Expend. - Central Services	11-000-251-XXX	157,048	176,477	179,957
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	28,904	32,629	33,424
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	510,361	518,659	516,833
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	274,744	292,820	292,935
Personal Services - Employee Benefits	11-XXX-XXX-2XX	1,217,177	1,393,770	1,441,212
Total Undistributed Expenditures		3,713,213	3,970,616	4,141,590
Interest Earned On Maintenance Reserve	10-606	0	200	200
Increase In Maintenance Reserve	10-606	35,000	0	0

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Interest Earned On Current Expense Emergency Res	10-607	75	200	200
Total General Current Expense		7,235,334	7,551,840	7,775,173
Capital Expenditures:				
Equipment	12-XXX-XXX-730	33,370	28,254	0
Facilities Acquisition And Const. Serv.	12-000-400-XXX	176,545	64,143	114,143
Increase In Capital Reserve	10-604	145,000	0	0
Interest Deposit To Capital Reserve	10-604	247	300	300
Total Capital Outlay		355,162	92,697	114,443
General Fund Grand Total		7,590,496	7,644,537	7,889,616
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	10,030	13,972	0
Federal Projects:				
Title I	20-XXX-XXX-XXX	26,484	32,919	21,963
Title II	20-XXX-XXX-XXX	9,585	9,673	7,730
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	124,430	128,326	102,420
Total Federal Projects	20-XXX-XXX-XXX	160,499	170,918	132,113
Total Special Revenue Funds		170,529	184,890	132,113
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	538,663	502,713	372,482
Total Debt Service Funds		538,663	502,713	372,482
Total Expenditures/Appropriations		8,299,688	8,332,140	8,394,211
Total Expenditures Net of Transfers		8,299,688	8,332,140	8,394,211

Budget Category	Audited Balance 6-30-2013	Audited Balance 6-30-2014	Estimated Balance 6-30-2015	Estimated Balance 6-30-2016
Unrestricted:				
--General Operating Budget	289,103	248,772	250,000	250,000
--Repayment of Debt	0	0	0	0
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	257,650	402,897	403,197	303,497
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	65,000	100,000	85,200	85,400
--Legal Reserve	0	0	0	0
--Tuition Reserve	0	0	0	0
--Current Expense Emergency Reserve	75,021	75,096	75,296	75,496
Repayment of Debt:				
--Restricted for Repayment of Debt	0	0	0	0

Per Pupil Cost Calculations	2012-13 Actual Costs	2013-14 Actual Costs	2014-15 Original Budget	2014-15 Revised Budget	2015-16 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$14,406	\$14,209	\$15,249	\$14,746	\$14,804
Total Classroom Instruction	\$8,894	\$8,896	\$9,586	\$9,265	\$9,295
Classroom-Salaries and Benefits	\$8,332	\$8,260	\$8,992	\$8,581	\$8,591
Classroom-General Supplies and Textbooks	\$363	\$448	\$405	\$393	\$417
Classroom-Purchased Services	\$198	\$188	\$189	\$291	\$287
Total Support Services	\$2,418	\$2,440	\$2,686	\$2,554	\$2,597
Support Services-Salaries and Benefits	\$2,293	\$2,198	\$2,406	\$2,191	\$2,207
Total Administrative Costs	\$1,575	\$1,517	\$1,572	\$1,538	\$1,533
Administration Salaries and Benefits	\$1,311	\$1,284	\$1,330	\$1,285	\$1,287
Total Operations and Maintenance of Plant	\$1,308	\$1,181	\$1,221	\$1,207	\$1,190
Operations and Maintenance-Salaries and Benefits	\$44	\$520	\$544	\$558	\$557
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$212	\$175	\$185	\$182	\$188
Total Equipment Costs	\$10	\$70	\$0	\$59	\$0
Legal Costs	\$60	\$33	\$39	\$50	\$44
Employee Benefits as a percentage of salaries*	28.29%	25.97%	29.40%	29.41%	30.04%

\*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 (formerly the Comparative Spending Guide) 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 2014-15 revised appropriations and the 2015-16 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)
Transportation Services, including Fuel	Bus Routing for Glen Gardner through HCESC	0
Purchasing	Natural Gas tkthrough ACES and Electricity through MRESC	0
Municipal/Public Works	Snow removal	0
Professional Staff Development	Coordinated efforts with neighboring districts	0
Insurance Coverages and Benefits	New Jersey Schools Insurance Group	0



CLINTON TOWN	
A. Estimated 15-16 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	4,695,787
(B) Estimated Net Taxable Valuation (as of 01/01/15)	355,224,150
(C) Estimated 15-16 General Fund School Tax Rate=(A)/(B)x100	1.3219
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	5,126,445
(E) Estimated Net Taxable Valuation (as of 01/01/15)	355,224,150
(F) Estimated 15-16 Total School Tax Rate=(D)/(E)x100	1.4432
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B. Estimated 15-16 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	4,695,787
(H) Estimated Equalized Valuation (as of 01/01/15)	355,224,150
(I) Estimated 15-16 Equalized General Fund School Tax Rate=(G)/(H)x100	1.3219
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	5,126,445
(K) Estimated Equalized Valuation (as of 01/01/15)	355,224,150
(L) Estimated 15-16 Equalized Total School Tax Rate=(J)/(K)x100	1.4432
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GLEN GARDNER	
A. Estimated 15-16 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	1,769,704
(B) Estimated Net Taxable Valuation (as of 01/01/15)	138,948,761
(C) Estimated 15-16 General Fund School Tax Rate=(A)/(B)x100	1.2736
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	1,758,357
(E) Estimated Net Taxable Valuation (as of 01/01/15)	138,948,761

(F) Estimated 15-16 Total School Tax Rate=(D)/(E)x100	1.2655
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B. Estimated 15-16 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	1,769,704
(H) Estimated Equalized Valuation (as of 01/01/15)	138,948,761
(I) Estimated 15-16 Equalized General Fund School Tax Rate=(G)/(H)x100	1.2736
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	1,758,357
(K) Estimated Equalized Valuation (as of 01/01/15)	138,948,761
(L) Estimated 15-16 Equalized Total School Tax Rate=(J)/(K)x100	1.2655
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NAME=Jacqueline Evans-Turner

CATEGORY	MEASURE
Job Title	Assistant Principal
Job Title II	Curriculum Coordinator
Base Annual Salary Amount	\$92,000
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	N
Shared County	
Shared District	
Job Title Other District	
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/14
End Date of Contract	06/30/15
Contracted Number of Annual Work Days	240
Contracted Number of Annual Vacation Days	20
Contracted Number of Annual Sick Days	12
Contracted Number of Annual Personal Days	3
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	21
Description of Other Contracted Non-Working Days	Holidays
Total Allowances Amount	\$3,600
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	\$22,666
Contractual Post-Employment Benefit Description of Payout of Sick days	1/240th to max of \$15,000 upon retirement
Contractual Post-Employment Benefit Description of Payout of Vacation days	1/240th x 20 days
Contractual Post-Employment Benefit Description of Payout of Personal days	none
Contractual Post-Employment Benefit Description of Other Benefits 1	
Contractual Post-Employment Benefit Description of Other Benefits 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	

NAME=Jacqueline Evans-Turner

CATEGORY	MEASURE
Total Other/In-Kind Remuneration Amount	\$5,000
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	Benefit Waiver
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	
Additional Comment 1	
Additional Comment 2	
Additional Comment 3	

NAME=Lisa Craft

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	Board Secretary
Base Annual Salary Amount	\$125,000
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	N
Shared County	
Shared District	
Job Title Other District	
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/14
End Date of Contract	06/30/15
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	20
Contracted Number of Annual Sick Days	12
Contracted Number of Annual Personal Days	3
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	21

NAME=Lisa Craft

CATEGORY	MEASURE
Description of Other Contracted Non-Working Days	Holidays
Total Allowances Amount	\$4,500
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	\$24,615
Contractual Post-Employment Benefit Description of Payout of Sick days	1/260th to maximum of \$15,000 upon retire
Contractual Post-Employment Benefit Description of Payout of Vacation days	1/260th on 20 days
Contractual Post-Employment Benefit Description of Payout of Personal days	None
Contractual Post-Employment Benefit Description of Other Benefits 1	
Contractual Post-Employment Benefit Description of Other Benefits 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	
Total Other/In-Kind Remuneration Amount	\$0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	
Additional Comment 1	
Additional Comment 2	
Additional Comment 3	

NAME=Richard Trimmer

CATEGORY	MEASURE
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	Building & Grounds
Base Annual Salary Amount	\$76,500
Full-Time Equivalent (FTE)	1.0

NAME=Richard Trimmer

CATEGORY	MEASURE
Shared with Another District?	N
Shared County	
Shared District	
Job Title Other District	
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/14
End Date of Contract	06/30/15
Contracted Number of Annual Work Days	240
Contracted Number of Annual Vacation Days	20
Contracted Number of Annual Sick Days	12
Contracted Number of Annual Personal Days	3
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	21
Description of Other Contracted Non-Working Days	Holidays
Total Allowances Amount	\$1,500
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	\$21,375
Contractual Post-Employment Benefit Description of Payout of Sick days	1/240th max of \$15,000
Contractual Post-Employment Benefit Description of Payout of Vacation days	1/240th x 20
Contractual Post-Employment Benefit Description of Payout of Personal days	none
Contractual Post-Employment Benefit Description of Other Benefits 1	
Contractual Post-Employment Benefit Description of Other Benefits 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	
Total Other/In-Kind Remuneration Amount	\$0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	

NAME=Richard Trimmer

CATEGORY	MEASURE
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	
Additional Comment 1	
Additional Comment 2	
Additional Comment 3	

NAME=Seth Cohen

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	Principal
Base Annual Salary Amount	\$126,250
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	N
Shared County	
Shared District	
Job Title Other District	
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/14
End Date of Contract	06/30/17
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	20
Contracted Number of Annual Sick Days	12
Contracted Number of Annual Personal Days	3
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	21
Description of Other Contracted Non-Working Days	Holidays
Total Allowances Amount	\$6,600
Total Bonuses Amount	\$14,720
Total Stipends Amount	\$0

NAME=Seth Cohen

CATEGORY	MEASURE
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	\$24,711
Contractual Post-Employment Benefit Description of Payout of Sick days	1/260th max of \$15,000
Contractual Post-Employment Benefit Description of Payout of Vacation days	1/260th x 20
Contractual Post-Employment Benefit Description of Payout of Personal days	none
Contractual Post-Employment Benefit Description of Other Benefits 1	
Contractual Post-Employment Benefit Description of Other Benefits 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	
Total Other/In-Kind Remuneration Amount	\$5,000
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	Medical Waiver
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	
Additional Comment 1	
Additional Comment 2	
Additional Comment 3	