

Pupil Enrollment Categories	10-14-2016 Actual	10-13-2017 Actual	10-15-2018 Estimate
On Roll Regular Full-Time	243.0	226.0	229.0
On Roll Special Ed Full-Time	51.0	64.0	52.0
On Roll Subtotal	294.0	290.0	281.0
Received	24.0	27.0	18.0

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	4,113,212	4,137,896	4,201,308
Total Tuition	10-1300	152,631	92,500	89,250
Unrestricted Miscellaneous Revenues	10-1XXX	4,888	2,000	2,000
Interest Earned On Capital Reserve Funds	10-1XXX	889	500	500
Subtotal - Revenues From Local Sources		4,271,620	4,232,896	4,293,058
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	151,123	151,123	151,123
Categorical Special Education Aid	10-3132	198,760	198,760	211,181
Equalization Aid	10-3176	1,031,570	1,031,570	1,031,570
Categorical Security Aid	10-3177	32,939	32,939	33,792
Adjustment Aid	10-3178	384,085	347,940	376,415
Parcc Readiness Aid	10-3181	2,950	2,950	0
Per Pupil Growth Aid	10-3182	2,950	2,950	0
Professional Learning Community Aid	10-3183	2,890	2,890	0
Other State Aids	10-3XXX	133	36,145	3,186
Subtotal - Revenues From State Sources		1,807,400	1,807,267	1,807,267
Budgeted Fund Balance - Operating Budget	10-303	0	533,388	391,598
Withdrawal From Cap Res-For Local Share	10-307	0	400,500	502,200
Adjustment For Prior Year Encumbrances		0	10,357	0
Actual Revenues (Over)/Under Expenditures		-251,616	0	0
Total Operating Budget		5,827,404	6,984,408	6,994,123
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	31,135	23,438	0
Total Revenues From Local Sources	20-1XXX	31,135	23,438	0

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Revenues from Federal Sources:				
Title I	20-4411-4416	23,997	24,476	20,805
Title II	20-4451-4455	5,936	6,150	5,228
Title IV	20-4471-4474	0	10,000	8,500
I.D.E.A. Part B (Handicapped)	20-4420-4429	84,267	78,565	66,780
Other	20-4XXX	32,905	34,023	28,920
Total Revenues From Federal Sources		147,105	153,214	130,233
Total Grants And Entitlements		178,240	176,652	130,233
Total Revenues/Sources		6,005,644	7,161,060	7,124,356
Total Revenues/Sources Net of Transfers		6,005,644	7,161,060	7,124,356

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	1,973,251	2,097,876	1,950,932
Special Education - Instruction	11-2XX-100-XXX	529,948	544,294	594,294
Basic Skills/Remedial - Instruction	11-230-100-XXX	70,272	83,408	31,562
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	23,805	31,418	32,428
Summer School	11-422-XXX-XXX	19,288	22,420	22,420
Other Supplemental/At-Risk Programs	11-424-XXX-XXX	0	39,142	90,365
Support Services:				
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	33,566	31,108	31,704
Undist. Expenditures - Health Services	11-000-213-XXX	89,227	96,904	98,125
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	65,110	72,663	76,215
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	18,656	75,249	111,677
Undist. Expenditures - Guidance	11-000-218-XXX	718	1,800	1,860
Undist. Expenditures - Child Study Teams	11-000-219-XXX	204,954	213,270	219,769
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	23,347	50,082	47,400
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	94,269	81,511	62,062
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	3,275	9,000	9,200
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	220,417	237,186	233,535
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	105,121	107,745	104,001
Undist. Expend. - Central Services	11-000-251-XXX	157,420	148,515	147,199
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	9,080	24,158	20,144
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	440,039	613,599	708,087
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	316,376	320,445	315,333
Personal Services - Employee Benefits	11-XXX-XXX-2XX	1,082,211	1,330,719	1,275,309
Total Undistributed Expenditures		2,863,786	3,413,954	3,461,620
Total General Current Expense		5,480,350	6,232,512	6,183,621
Capital Expenditures:				

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Equipment	12-XXX-XXX-730	18,276	44,553	6,800
Facilities Acquisition And Const. Serv.	12-000-400-XXX	248,912	625,637	758,490
Interest Deposit To Capital Reserve	10-604	0	500	500
Total Capital Outlay		267,188	670,690	765,790
Transfer Of Funds To Charter Schools	10-000-100-56X	79,866	81,206	44,712
General Fund Grand Total		5,827,404	6,984,408	6,994,123
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	31,135	23,438	0
Federal Projects:				
Title I	20-XXX-XXX-XXX	23,997	24,476	20,805
Title II	20-XXX-XXX-XXX	5,936	6,150	5,228
Title IV	20-XXX-XXX-XXX	0	10,000	8,500
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	84,267	78,565	66,780
Other	20-XXX-XXX-XXX	32,905	34,023	28,920
Total Federal Projects	20-XXX-XXX-XXX	147,105	153,214	130,233
Total Special Revenue Funds		178,240	176,652	130,233
Total Expenditures/Appropriations		6,005,644	7,161,060	7,124,356
Total Expenditures Net of Transfers		6,005,644	7,161,060	7,124,356

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	251,029	250,133	250,133	250,000
Unrestricted	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	744,365	947,495	547,495	45,795
Restricted for General Operating Budget	Adult Education Programs	0	0	0	0
Restricted for General Operating Budget	Maintenance Reserve	0	0	0	0
Restricted for General Operating Budget	Legal Reserve	867,554	924,853	391,465	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	\$15,965	\$17,861	\$20,662	\$20,672	\$21,109
Total Classroom Instruction	\$10,262	\$11,579	\$12,957	\$12,973	\$12,844
Classroom-Salaries and Benefits	\$9,863	\$11,055	\$12,076	\$12,072	\$12,216
Classroom-General Supplies and Textbooks	\$317	\$350	\$581	\$628	\$556
Classroom-Purchased Services	\$82	\$173	\$300	\$273	\$72
Total Support Services	\$2,193	\$2,348	\$2,920	\$2,877	\$3,031
Support Services-Salaries and Benefits	\$2,080	\$2,156	\$2,647	\$2,540	\$2,602
Total Administrative Costs	\$1,909	\$2,094	\$2,191	\$2,246	\$2,246
Administration Salaries and Benefits	\$1,478	\$1,680	\$1,651	\$1,656	\$1,685
Total Operations and Maintenance of Plant	\$1,487	\$1,726	\$2,439	\$2,420	\$2,825
Operations and Maintenance-Salaries and Benefits	\$827	\$872	\$1,047	\$1,044	\$1,090
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$99	\$107	\$145	\$144	\$152
Total Equipment Costs	\$49	\$63	\$155	\$156	\$24
Legal Costs	\$53	\$13	\$53	\$52	\$54
Employee Benefits as a percentage of salaries*	28.55%	30.79%	36.16%	36.26%	34.79%

*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)
Recycling	Recycling- Township of Stillwater	0
Staffing - Other	Shared Librarian w/Fredon School	0
Others	Snow Removal- Township of Stillwater	0
Transportation Services, including Fuel	Joint Transportation Agreement with KRHS	0
Transportation Services, including Fuel	Sussex County Regional Cooperative- Special Route Transportation	0
Transportation Services, including Fuel	Fuel- Shared with Township of Stillwater	0
Purchasing	Supplies- State Contract, NASPO, HSESC, MCCPC, ESCNJ	0
Purchasing	Power/Utilities- ACES	0
Curriculum Services	Shared Regional Curriculum Coordinator- KRHS, Stillwater, Fredon, Hampton, & Sandyston-Walpack	0
Professional Staff Development	Regional Coordination of Professional Development	0
Insurance Coverages and Benefits	ERIC West	0
Insurance Coverages and Benefits	SHIF- Health/Prescription Benefits	0

ID=Stillwater

Category	Amount
(A) General Fund School Levy	4,169,602
(D) Total School Levy	4,169,602
(B) Estimated Net Taxable Valuation (as of 10/01/17)	405,883,677
(H) Estimated Equalized Valuation (as of 10/01/17)	452,065,124
(C) Estimated 2018-19 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.0273
(F) Estimated 2018-19 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.0273
(I) Estimated 2018-19 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.9223
(L) Estimated 2018-19 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.9223

Name=Cali Roberts

Category	Measure
Job Title	Vice Principal
Job Title II	Regional Curriculum Coord
Base Annual Salary Amount	\$79,095
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	Y
Shared County	37
Shared District	2465
Job Title Other District	Curriculum Coordinator
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	01/01/18
End Date of Contract	06/30/18
Contracted Number of Annual Work Days	200
Contracted Number of Annual Vacation Days	0
Contracted Number of Annual Sick Days	10
Contracted Number of Annual Personal Days	3
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	\$4,019
Total Bonuses Amount	\$0
Total Stipends Amount	\$2,500
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	\$15,000
Contractual Post-Employment Benefit Description of Payout of Sick days	Max Retirement Payout, after 10 years of service
Contractual Post-Employment Benefit Description of Payout of Vacation days	N/A
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

Name=Cali Roberts

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=Marissa Cramer

Category	Measure
Job Title	Principal
Job Title II	Supervisor CST
Base Annual Salary Amount	\$96,165
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	240
Contracted Number of Annual Vacation Days	22
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	13
Description of Other Contracted Non-Working Days	Holidays
Total Allowances Amount	\$4,110
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$2,701
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	Max Retirement Payout, after 10 years of service
Contractual Post-Employment Benefit Description of Payout of Vacation days	No Vacation Day Payout
Contractual Post-Employment Benefit Description of Payout of Personal days	No Personal Day 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

Name=Marissa Cramer

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=Matthew Robinson

Category	Measure
Job Title	Superintendent
Job Title II	None Reported
Base Annual Salary Amount	\$120,085
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	22
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	14
Description of Other Contracted Non-Working Days	Holidays
Total Allowances Amount	\$5,244
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$981
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	Max Retirement Payout after 10 years of service
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

Name=Matthew Robinson

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=Rene Metzgar

Category	Measure
Job Title	Business Administrator
Job Title II	Board Secretary
Base Annual Salary Amount	\$96,165
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	22
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	14
Description of Other Contracted Non-Working Days	Holidays
Total Allowances Amount	\$3,457
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$176
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$23,137
Contractual Post-Employment Benefit Description of Payout of Sick days	Max Retirement, payout after 10 years of service
Contractual Post-Employment Benefit Description of Payout of Vacation days	Max vacation days paid out at per diem rate 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

Name=Rene Metzgar

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