

**Advertised Enrollments**

Pupil Enrollment Categories	10-13-2017 Actual	10-15-2018 Actual	10-15-2019 Estimate
On Roll Regular Full-Time	226.0	208.0	197.0
On Roll Special Ed Full-Time	64.0	57.0	54.0
On Roll Subtotal	290.0	265.0	251.0
Sent to Other Districts Special Ed	0.0	0.0	1.0
Received	27.0	22.0	13.0

## 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	4,137,896	4,201,308	4,285,334
	Total Tuition	10-1300	172,335	89,250	121,800
	Unrestricted Miscellaneous Revenues	10-1XXX	9,293	2,000	2,000
	Interest Earned on Capital Reserve Funds	10-1XXX	918	500	500
	Total Revenues from Local Sources		4,320,442	4,293,058	4,409,634
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	151,123	151,123	151,123
	Categorical Special Education Aid	10-3132	198,760	211,181	211,181
	Equalization Aid	10-3176	1,031,570	1,031,570	1,031,570
	Categorical Security Aid	10-3177	32,939	33,792	33,792
	Adjustment Aid	10-3178	347,940	291,696	117,103
	PARCC Readiness Aid	10-3181	2,950	0	0
	Per Pupil Growth Aid	10-3182	2,950	0	0
	Professional Learning Community Aid	10-3183	2,890	0	0
	Other State Aids	10-3XXX	36,762	3,186	0
	State Reimbursement for Lead Testing of Drinking Water	10-3300	1,984	0	0
	Total Revenues from State Sources		1,809,868	1,722,548	1,544,769
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	391,598	334,087
	Withdrawal from Capital Reserve for Local Share	10-307	0	502,200	301,000
	Adjustment for Prior Year Encumbrances		0	95,750	0
	Actual Revenues (Over)/Under Expenditures		24,202	0	0
General Fund Revenues	Total Operating Budget		6,154,512	7,005,154	6,589,490
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	11,386	19,283	0
	Total Revenues from Local Sources	20-1XXX	11,386	19,283	0
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	24,463	28,192	23,963
	Title II	20-4451-4455	6,150	7,277	6,185
	Title IV	20-4471-4474	10,000	10,000	8,500
	I.D.E.A. Part B (Handicapped)	20-4420-4429	78,565	77,743	66,082
	Other	20-4XXX	34,023	31,169	26,494
	Total Revenues from Federal Sources		153,201	154,381	131,224

## Advertised Revenues

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Special Revenue Fund Revenues	Total Grants and Entitlements		164,587	173,664	131,224
All Fund Revenues	Total Revenues/Sources		6,319,099	7,178,818	6,720,714
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		6,319,099	7,178,818	6,720,714

## 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	2,029,408	1,878,507	1,761,141
	Special Education-Instruction	11-2XX-100-XXX	529,120	610,326	641,978
	Basic Skills/Remedial-Instruction	11-230-100-XXX	83,227	41,503	42,968
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	25,709	32,428	33,210
	Summer School	11-422-XXX-XXX	21,358	22,420	17,660
	Other Supplemental/At-Risk Programs	11-424-XXX-XXX	39,142	60,129	89,677
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	0	16,351	28,007
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	29,140	31,704	40,767
	Undistributed Expenditures-Health Services	11-000-213-XXX	89,026	98,330	97,085
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	75,646	76,215	88,285
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	78,922	99,590	124,928
	Undistributed Expenditures-Guidance	11-000-218-XXX	338	1,860	1,860
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	206,385	218,185	238,692
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	34,858	47,400	48,836
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	72,552	62,062	58,659
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	5,482	9,795	18,950
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	240,459	224,789	227,738
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	106,070	117,255	77,829
	Undistributed Expenditures-Central Services	11-000-251-XXX	144,808	149,781	134,591
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	14,908	17,594	17,787
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	439,205	711,206	708,697
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	291,968	315,333	338,115
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	1,146,365	1,264,458	1,350,740
	Total Undistributed Expenditures			2,976,132	3,461,908
General Fund Current Expenses	Total General Current Expense		5,704,096	6,107,221	6,188,200

## Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	44,553	11,114	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	340,588	841,607	327,790
	Interest Deposit to Capital Reserve	10-604	0	500	500
	Total Capital Outlay		385,141	853,221	328,290
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	65,275	44,712	73,000
	General Fund Grand Total		6,154,512	7,005,154	6,589,490
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	11,386	19,283	0
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	24,463	28,192	23,963
	Title II	20-XXX-XXX-XXX	6,150	7,277	6,185
	Title IV	20-XXX-XXX-XXX	10,000	10,000	8,500
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	78,565	77,743	66,082
	Other	20-XXX-XXX-XXX	34,023	31,169	26,494
	Total Federal Projects	20-XXX-XXX-XXX	153,201	154,381	131,224
Special Revenue Fund Expenses	Total Special Revenue Funds		164,587	173,664	131,224
All Fund Expenses	Total Expenditures/Appropriations		6,319,099	7,178,818	6,720,714
Expenses Net of Transfers	Total Expenditures Net of Transfers		6,319,099	7,178,818	6,720,714

## 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	947,495	1,037,201	535,501	235,001
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	0	0	0	0
	Legal Reserve	924,853	724,935	333,470	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	250,133	250,750	250,617	250,000
	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	\$17,861	\$18,987	\$21,109	\$22,044	\$23,476
Total Classroom Instruction	\$11,579	\$12,280	\$12,844	\$13,210	\$13,903
Classroom-Salaries and Benefits	\$11,055	\$11,494	\$12,216	\$12,560	\$13,378
Classroom-General Supplies and Textbooks	\$350	\$709	\$556	\$596	\$446
Classroom-Purchased Services	\$173	\$77	\$72	\$54	\$80
Total Support Services	\$2,348	\$2,652	\$3,031	\$3,143	\$3,741
Support Services-Salaries and Benefits	\$2,156	\$2,395	\$2,602	\$2,685	\$3,169
Total Administrative Costs	\$2,094	\$2,158	\$2,246	\$2,408	\$2,302
Administration Salaries and Benefits	\$1,680	\$1,595	\$1,685	\$1,829	\$1,709
Total Operations and Maintenance of Plant	\$1,726	\$1,769	\$2,825	\$3,110	\$3,330
Operations and Maintenance-Salaries and Benefits	\$872	\$952	\$1,090	\$1,560	\$1,769
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$107	\$118	\$152	\$161	\$180
Total Equipment Costs	\$63	\$156	\$24	\$42	\$0
Legal Costs	\$13	\$136	\$54	\$85	\$52
Employee Benefits as a percentage of salaries*	30.79%	32.00%	34.79%	34.46%	36.73%

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

## Estimated Tax Rates

Municipality	Category	Amount
Stillwater	(A) General Fund School Levy	4,243,321
	(D) Total School Levy	4,243,321
	(B) Estimated Net Taxable Valuation (as of 10/01/18)	405,804,496
	(H) Estimated Equalized Valuation (as of 10/01/18)	450,514,695
	(C) Estimated 2019-20 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.0457
	(F) Estimated 2019-20 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.0457
	(I) Estimated 2019-20 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.9419
	(L) Estimated 2019-20 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.9419

Employee Contract List for District

Name	Category	Measure
Cali Roberts	Job Title	Assistant Principal
	Job Title II	Regional Curriculum Coord
	Base Annual Salary Amount	\$80,875
	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	09/01/18
	End Date of Contract	06/30/19
	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	\$4,020
	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 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	

Employee Contract List for District

Name	Category	Measure
Cali Roberts	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	Regional Curriculum Coordinator position shared with Kittatinny, Fredon, Hampton, & Sandyston-Walkpack
	Additional Comment 2	None Reported
	Additional Comment 3	None Reported
Marissa Cramer	Job Title	Principal
	Job Title II	Director of CST
	Base Annual Salary Amount	\$98,329
	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	22
	Contracted Number of Annual Sick Days	12
	Contracted Number of Annual Personal Days	3
Contracted Number of Annual Consulting Days	0	

Employee Contract List for District

Name	Category	Measure
Marissa Cramer	Number of Other Contracted Non-Working Days	13
	Description of Other Contracted Non-Working Days	Holidays
	Total Allowances Amount	\$4,160
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$350
	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	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
	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	

Employee Contract List for District

Name	Category	Measure
Rene Metzgar	Job Title	Business Administrator
	Job Title II	Board Sec/Technology
	Base Annual Salary Amount	\$105,782
	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	14
	Description of Other Contracted Non-Working Days	Holidays
	Total Allowances Amount	\$4,215
	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	\$29,240
	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	

Employee Contract List for District

Name	Category	Measure
Rene Metzgar	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
Susan Kappler	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$135,000
	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	01/01/19
	End Date of Contract	03/22/19
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	0
	Contracted Number of Annual Sick Days	0
	Contracted Number of Annual Personal Days	0
Contracted Number of Annual Consulting Days	0	
Number of Other Contracted Non-Working Days	0	

## Employee Contract List for District

Name	Category	Measure
Susan Kappler	Description of Other Contracted Non-Working Days	None Reported
	Total Allowances Amount	\$3,500
	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	\$0
	Contractual Post-Employment Benefit Description of Payout of Sick days	Interim- N/A
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Interim- N/A
	Contractual Post-Employment Benefit Description of Payout of Personal days	Interim- N/A
	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