

ENROLLMENT CATEGORIES	10-15-2015 ACTUAL	10-15-2016 ACTUAL	10-15-2017 ESTIMATE
Pupils On Roll Regular Full-Time	273.0	243.0	235.0
Pupils On Roll Special Ed Full-Time	57.0	51.0	55.0
Pupils On Roll SUBTOTAL	330.0	294.0	290.0
Pupils Received	30.0	24.0	19.0

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	4,043,035	4,113,212	4,137,896
Total Tuition	10-1300	176,302	52,000	92,500
Unrestricted Miscellaneous Revenues	10-1XXX	28,405	2,000	2,000
Interest Earned On Capital Reserve Funds	10-1XXX	815	500	500
Subtotal - Revenues From Local Sources		4,248,557	4,167,712	4,232,896
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	151,545	151,123	151,123
Categorical Special Education Aid	10-3132	197,226	198,760	198,760
Equalization Aid	10-3176	1,032,251	1,031,570	1,031,570
Categorical Security Aid	10-3177	32,802	32,939	32,939
Adjustment Aid	10-3178	384,085	384,085	384,085
Parcc Readiness Aid	10-3181	0	2,950	2,950
Per Pupil Growth Aid	10-3182	0	2,950	2,950
Professional Learning Community Aid	10-3183	0	2,890	2,890
Other State Aids	10-3XXX	17,063	0	0
Subtotal - Revenues From State Sources		1,814,972	1,807,267	1,807,267
Budgeted Fund Balance - Operating Budget	10-303	0	335,195	533,388
Withdrawal From Cap Res-For Local Share	10-307	0	272,758	400,500
Adjustment For Prior Year Encumbrances		0	18,274	0
Actual Revenues (Over)/Under Expenditures		-180,337	0	0
Total Operating Budget		5,883,192	6,601,206	6,974,051
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	1,706	28,777	0
Total Revenues From Local Sources	20-1XXX	1,706	28,777	0

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Revenues from Federal Sources:				
Title I	20-4411-4416	24,689	23,997	20,397
Title II	20-4451-4455	6,403	5,936	5,046
I.D.E.A. Part B (Handicapped)	20-4420-4429	90,253	84,267	71,627
Other	20-4XXX	30,706	32,905	27,969
Total Revenues From Federal Sources		152,051	147,105	125,039
Total Grants And Entitlements		153,757	175,882	125,039
Total Revenues/Sources		6,036,949	6,777,088	7,099,090
Total Revenues/Sources Net of Transfers		6,036,949	6,777,088	7,099,090

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	1,974,091	2,080,042	2,104,479
Special Education - Instruction	11-2XX-100-XXX	512,851	571,305	563,962
Basic Skills/Remedial - Instruction	11-230-100-XXX	55,783	69,944	83,408
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	24,819	29,924	31,418
Summer School	11-422-XXX-XXX	21,364	22,420	22,420
Support Services:				
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	30,856	31,960	33,108
Undist. Expenditures - Health Services	11-000-213-XXX	85,614	93,925	96,904
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	57,221	71,184	72,663
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	41,341	54,832	55,581
Undist. Expenditures - Guidance	11-000-218-XXX	829	1,800	1,800
Undist. Expenditures - Child Study Teams	11-000-219-XXX	232,822	207,487	213,261
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	15,902	26,061	51,982
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	88,022	102,728	99,648
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	1,232	8,800	9,000
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	196,409	248,662	228,061
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	122,167	112,003	105,745
Undist. Expend. - Central Services	11-000-251-XXX	168,279	156,746	142,990
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	18,241	25,600	23,983
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	415,981	636,612	616,578
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	304,332	335,197	333,445
Personal Services - Employee Benefits	11-XXX-XXX-2XX	1,019,133	1,298,375	1,331,719
Total Undistributed Expenditures		2,798,381	3,411,972	3,416,468
Total General Current Expense		5,387,289	6,185,607	6,222,155
Capital Expenditures:				
Equipment	12-XXX-XXX-730	15,697	16,043	44,100

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Facilities Acquisition And Const. Serv.	12-000-400-XXX	348,659	314,548	626,090
Interest Deposit To Capital Reserve	10-604	0	500	500
Total Capital Outlay		364,356	331,091	670,690
Transfer Of Funds To Charter Schools	10-000-100-56X	131,547	84,508	81,206
General Fund Grand Total		5,883,192	6,601,206	6,974,051
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	1,706	28,777	0
Federal Projects:				
Title I	20-XXX-XXX-XXX	24,689	23,997	20,397
Title II	20-XXX-XXX-XXX	6,403	5,936	5,046
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	90,253	84,267	71,627
Other	20-XXX-XXX-XXX	30,706	32,905	27,969
Total Federal Projects	20-XXX-XXX-XXX	152,051	147,105	125,039
Total Special Revenue Funds		153,757	175,882	125,039
Total Expenditures/Appropriations		6,036,949	6,777,088	7,099,090
Total Expenditures Net of Transfers		6,036,949	6,777,088	7,099,090

Budget Category	Audited Balance 6-30-2015	Audited Balance 6-30-2016	Estimated Balance 6-30-2017	Estimated Balance 6-30-2018
Unrestricted:				
--General Operating Budget	251,504	251,029	250,000	250,000
--Repayment of Debt	0	0	0	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	773,550	744,365	472,107	72,107
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	0	0	0
--Legal Reserve	651,363	867,554	533,388	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
Repayment of Debt:				
--Restricted for Repayment of Debt	0	0	0	0

Per Pupil Cost Calculations	2014-15 Actual Costs	2015-16 Actual Costs	2016-17 Original Budget	2016-17 Revised Budget	2017-18 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$15,014	\$15,965	\$18,904	\$20,244	\$20,662
Total Classroom Instruction	\$9,560	\$10,262	\$11,785	\$12,597	\$12,957
Classroom-Salaries and Benefits	\$9,248	\$9,863	\$11,319	\$12,061	\$12,076
Classroom-General Supplies and Textbooks	\$311	\$317	\$347	\$372	\$581
Classroom-Purchased Services	\$1	\$82	\$120	\$164	\$300
Total Support Services	\$1,977	\$2,193	\$2,528	\$2,693	\$2,920
Support Services-Salaries and Benefits	\$1,872	\$2,080	\$2,326	\$2,475	\$2,647
Total Administrative Costs	\$1,849	\$1,909	\$2,134	\$2,317	\$2,191
Administration Salaries and Benefits	\$1,453	\$1,478	\$1,612	\$1,746	\$1,651
Total Operations and Maintenance of Plant	\$1,533	\$1,487	\$2,313	\$2,482	\$2,439
Operations and Maintenance-Salaries and Benefits	\$720	\$827	\$1,038	\$1,110	\$1,047
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$83	\$99	\$125	\$134	\$145
Total Equipment Costs	\$149	\$49	\$22	\$56	\$155
Legal Costs	\$59	\$53	\$42	\$45	\$53
Employee Benefits as a percentage of salaries*	27.69%	28.55%	34.22%	34.30%	36.16%

\*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 2016-17 revised appropriations and the 2017-18 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 Music Teacher with Fredon Township School	0
Staffing - Other	Shared Spanish Teacher	0
Others	Snow Removal- Township of Stillwater	0
Transportation Services, including Fuel	Joint Transportation Agreement with Kittatinny Regional HS	0
Transportation Services, including Fuel	Sussex County Regional Cooperative- Special Education Transportation	0
Purchasing	Power/Utilities- ACES	0
Purchasing	Supplies- State Contract, NASPO, HSESC, MCCPC, ESCNJ	0
Curriculum Services	Regional Curriculum Coordinator	0
Professional Staff Development	Regional Coordination of Professional Development	0
Insurance Coverages and Benefits	ERIC West	0



A. Estimated 17-18 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	4,125,554
(B) Estimated Net Taxable Valuation (as of 10/01/16)	404,975,204
(C) Estimated 17-18 General Fund School Tax Rate=(A)/(B)x100	1.0187
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	4,125,554
(E) Estimated Net Taxable Valuation (as of 10/01/16)	404,975,204
(F) Estimated 17-18 Total School Tax Rate=(D)/(E)x100	1.0187
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B. Estimated 17-18 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	4,125,554
(H) Estimated Equalized Valuation (as of 10/01/16)	453,477,230
(I) Estimated 17-18 Equalized General Fund School Tax Rate=(G)/(H)x100	0.9098
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	4,125,554
(K) Estimated Equalized Valuation (as of 10/01/16)	453,477,230
(L) Estimated 17-18 Equalized Total School Tax Rate=(J)/(K)x100	0.9098
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NAME=Marissa Cramer

CATEGORY	MEASURE
Job Title	Principal
Job Title II	Supervisor CST
Base Annual Salary Amount	\$94,095
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	07/01/16
End Date of Contract	06/30/17
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	\$350
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$3,160
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	
Contractual Post-Employment Benefit Description of Other Benefits 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	

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	
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=Matthew Robinson

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$117,500
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	07/01/16
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	\$9,637
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$992
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	
Contractual Post-Employment Benefit Description of Other Benefits 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	

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	
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=Rene Metzgar

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	Board Secretary
Base Annual Salary Amount	\$94,095
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	07/01/16
End Date of Contract	06/30/17
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	\$3,436
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$238
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	
Contractual Post-Employment Benefit Description of Other Benefits 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	

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	
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	