

Advertised Enrollments

Pupil Enrollment Categories	10-15-2018 Actual	10-15-2019 Actual	10-15-2020 Estimate
On Roll Regular Full-Time	208.0	202.0	226.0
On Roll Special Ed Full-Time	57.0	53.0	52.0
On Roll Subtotal	265.0	255.0	278.0
Received	22.0	3.0	1.0

Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	4,201,308	4,285,334	4,520,290
	Total Tuition	10-1300	157,800	121,800	30,000
	Unrestricted Miscellaneous Revenues	10-1XXX	16,469	2,000	2,000
	Interest Earned on Capital Reserve Funds	10-1XXX	956	500	500
	Total Revenues from Local Sources		4,376,533	4,409,634	4,552,790
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	151,123	151,123	151,123
	Extraordinary Aid	10-3131	10,757	0	0
	Categorical Special Education Aid	10-3132	211,181	211,181	211,181
	Equalization Aid	10-3176	1,031,570	1,031,570	874,844
	Categorical Security Aid	10-3177	33,792	33,792	33,792
	Adjustment Aid	10-3178	291,696	117,103	0
	Other State Aids	10-3XXX	749	0	0
	Total Revenues from State Sources		1,730,868	1,544,769	1,270,940
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	0	0	1,000
	Total Revenues from Federal Sources		0	0	1,000
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	344,844	334,219
	Withdrawal from Capital Reserve for Local Share	10-307	0	301,000	601,000
	Adjustment for Prior Year Encumbrances		0	105,188	0
	Actual Revenues (Over)/Under Expenditures		124,705	0	0
General Fund Revenues	Total Operating Budget		6,232,106	6,705,435	6,759,949
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	14,335	13,213	0
	Total Revenues from Local Sources	20-1XXX	14,335	13,213	0
Special Revenue Fund Revenues from State Sources	Preschool Education Aid	20-3218	0	286,902	517,257
	Total Revenues from State Sources		0	286,902	517,257
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	28,192	23,424	19,910
	Title II	20-4451-4455	7,277	6,595	5,606
	Title IV	20-4471-4474	10,000	10,000	8,500
	I.D.E.A. Part B (Handicapped)	20-4420-4429	77,743	75,660	64,311
	Other	20-4XXX	31,169	24,493	20,819

Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Special Revenue Fund Revenues from Federal Sources	Total Revenues from Federal Sources		154,381	140,172	119,146
Special Revenue Fund Revenues	Total Grants and Entitlements		168,716	440,287	636,403
All Fund Revenues	Total Revenues/Sources		6,400,822	7,145,722	7,396,352
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		6,400,822	7,145,722	7,396,352

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	1,806,494	1,775,093	1,671,502
	Special Education-Instruction	11-2XX-100-XXX	593,268	645,379	540,290
	Basic Skills/Remedial-Instruction	11-230-100-XXX	40,585	42,968	104,385
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	22,722	33,210	32,549
	Summer School	11-422-XXX-XXX	10,518	17,660	12,900
	Other Supplemental/At-Risk Programs	11-424-XXX-XXX	50,252	60,641	0
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	11,445	0	0
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	30,500	36,570	24,527
	Undistributed Expenditures-Health Services	11-000-213-XXX	90,703	97,085	89,460
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	85,850	99,042	94,287
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	74,836	113,428	107,365
	Undistributed Expenditures-Guidance	11-000-218-XXX	577	1,860	2,789
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	207,384	238,692	211,093
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	38,275	44,732	17,973
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	55,367	58,659	57,900
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	1,793	18,950	23,200
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	216,519	231,842	224,584
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	113,639	82,026	119,293
	Undistributed Expenditures-Central Services	11-000-251-XXX	148,144	143,928	147,356
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	15,023	17,787	18,886
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	531,386	706,436	711,918
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	293,111	325,789	315,098
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	1,180,464	1,350,740	1,320,755
	Total Undistributed Expenditures		3,095,016	3,567,566	3,486,484
General Fund Current Expenses	Total General Current Expense		5,618,855	6,142,517	5,848,110

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	8,618	0	24,240
	Facilities Acquisition and Construction Services	12-000-400-XXX	585,258	425,902	727,761
	Interest Deposit to Capital Reserve	10-604	0	500	500
	Total Capital Outlay		593,876	426,402	752,501
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	19,375	136,516	159,338
	General Fund Grand Total		6,232,106	6,705,435	6,759,949
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	14,335	13,213	0
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	0	187,028	324,564
	Support Services	20-218-200-XXX	0	75,838	147,693
	Facility Acquisition and Construction Services	20-218-400-XXX	0	24,036	45,000
	Total Preschool Education Aid	20-218-XXX-XXX	0	286,902	517,257
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	0	286,902	517,257
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	28,192	23,424	19,910
	Title II	20-XXX-XXX-XXX	7,277	6,595	5,606
	Title IV	20-XXX-XXX-XXX	10,000	10,000	8,500
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	77,743	75,660	64,311
	Other	20-XXX-XXX-XXX	31,169	24,493	20,819
	Total Federal Projects	20-XXX-XXX-XXX	154,381	140,172	119,146
Special Revenue Fund Expenses	Total Special Revenue Funds		168,716	440,287	636,403
All Fund Expenses	Total Expenditures/Appropriations		6,400,822	7,145,722	7,396,352
Expenses Net of Transfers	Total Expenditures Net of Transfers		6,400,822	7,145,722	7,396,352

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2018	Audited Balance 06/30/2019	Estimated Balance 06/30/2020	Estimated Balance 06/30/2021
Restricted for General Operating Budget	Capital Reserve	1,037,201	949,680	649,180	48,680
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	0	0	0	0
	Legal Reserve	724,935	666,940	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	250,750	262,123	250,749	250,000
	Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2017-18 Actual Costs	2018-19 Actual Costs	2019-20 Original Budget	2019-20 Revised Budget	2020-21 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$18,987	\$19,950	\$23,476	\$24,318	\$22,078
Total Classroom Instruction	\$12,280	\$12,415	\$13,903	\$14,576	\$13,164
Classroom-Salaries and Benefits	\$11,494	\$12,000	\$13,378	\$13,871	\$12,340
Classroom-General Supplies and Textbooks	\$709	\$404	\$446	\$492	\$602
Classroom-Purchased Services	\$77	\$11	\$80	\$212	\$223
Total Support Services	\$2,652	\$2,798	\$3,741	\$3,912	\$3,318
Support Services-Salaries and Benefits	\$2,395	\$2,429	\$3,169	\$3,374	\$2,706
Total Administrative Costs	\$2,158	\$2,291	\$2,302	\$2,367	\$2,360
Administration Salaries and Benefits	\$1,595	\$1,775	\$1,709	\$1,778	\$1,781
Total Operations and Maintenance of Plant	\$1,769	\$2,321	\$3,330	\$3,267	\$3,054
Operations and Maintenance-Salaries and Benefits	\$952	\$1,316	\$1,769	\$1,691	\$1,605
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$118	\$112	\$180	\$177	\$162
Total Equipment Costs	\$156	\$32	\$0	\$96	\$255
Legal Costs	\$136	\$104	\$52	\$52	\$88
Employee Benefits as a percentage of salaries*	32.00%	33.46%	36.73%	35.68%	37.89%

*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 2019-20 revised appropriations and the 2020-21 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-NJSIG Insurance	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 Township Board of Education	0
	Shared Spanish Teacher-Fredon Township Board of Education	0
	Two Shared Paraprofessionals-Fredon Township Board of Education	0
	Security Officers-Fredon, Hampton, Sandyston, & KRHS	0
Superintendent and Assistant Sup.	Shared Superintendent-Sandyston-Walpack	0
Transportation Services, including Fuel	Fuel-Township of Stillwater	0
	Joint Transportation Agreement-KRHS	0
	Sussex County Regional Cooperative-Special Education Transportation	0

Estimated Tax Rates

Municipality	Category	Amount
Stillwater	(A) General Fund School Levy	4,402,812
	(D) Total School Levy	4,402,812
	(B) Estimated Net Taxable Valuation (as of 10/01/19)	406,702,311
	(H) Estimated Equalized Valuation (as of 10/01/19)	464,217,029
	(C) Estimated 2020-21 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.0826
	(F) Estimated 2020-21 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.0826
	(I) Estimated 2020-21 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.9484
	(L) Estimated 2020-21 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.9484

Employee Contract List for District

Name	Category	Measure
Cali Roberts	Job Title	Assistant Principal
	Job Title II	Regional Curriculum Coord
	Base Annual Salary Amount	\$82,977
	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	09/01/19
	End Date of Contract	06/30/20
	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	\$2,425
	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

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	None Reported
	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	\$100,885
	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	07/01/19
	End Date of Contract	06/30/20
	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

Employee Contract List for District

Name	Category	Measure
Marissa Cramer	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
Rene Metzgar	Job Title	Business Administrator
	Job Title II	Board Sec/Technology
	Base Annual Salary Amount	\$108,531
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	N
	Shared County	None Reported
	Shared District	None Reported

Employee Contract List for District

Name	Category	Measure
Rene Metzgar	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/19
	End Date of Contract	06/30/20
	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	\$3,970
	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	\$29,610
	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 seperation
	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
	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

Employee Contract List for District

Name	Category	Measure
Rene Metzgar	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
William Kochis	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$127,000
	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	07/01/19
	End Date of Contract	06/30/24
	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	\$21,050
	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	\$25,746
	Contractual Post-Employment Benefit Description of Payout of Sick days	Max Retirement Payout, after 10 years of service

Employee Contract List for District

Name	Category	Measure
William Kochis	Contractual Post-Employment Benefit Description of Payout of Vacation days	Max vacation payout 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
	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