

ENROLLMENT CATEGORIES	October 14, 2012 Actual	October 15, 2013 Actual	October 15, 2014 Estimated
Pupils On Roll Regular Full-Time	306.0	290.0	290.0
Pupils On Roll - Special Full-Time	50.0	50.0	52.0
Subtotal - Pupils On Roll	356.0	340.0	342.0
Pupils Sent to Other Districts-Reg Prog	0.0	3.0	0.0
Pupils Received	26.0	31.0	9.0

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	3,901,191	3,978,825	4,017,816
Total Tuition	10-1300	152,769	134,750	138,810
Unrestricted Miscellaneous Revenues	10-1XXX	3,722	2,000	2,000
Interest Earned On Capital Reserve Funds	10-1XXX	834	500	500
Subtotal - Revenues From Local Sources		4,058,516	4,116,075	4,159,126
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	153,745	151,545	151,545
Categorical Special Education Aid	10-3132	194,515	197,226	197,226
Equalization Aid	10-3176	981,812	1,032,251	1,032,251
Categorical Security Aid	10-3177	31,843	32,802	32,802
Adjustment Aid	10-3178	384,085	384,085	384,085
Other State Aids	10-3XXX	933	933	5,900
Subtotal - Revenues From State Sources		1,746,933	1,798,842	1,803,809
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	7,659	4,879	0
Subtotal - Revenues From Federal Sources		7,659	4,879	0
Budgeted Fund Balance - Operating Budget	10-303	0	140,628	267,898
Withdrawal From Cap Res-For Local Share	10-307	0	219,500	382,000
Withdraw From Cap Res-Excess Cost & Oth Cap Prj	10-309	0	22,000	0
Adjustment For Prior Year Encumbrances		0	9,104	0
Actual Revenues (Over)/Under Expenditures		-195,176	0	0
Total Operating Budget		5,617,932	6,311,028	6,612,833
Grants and Entitlements:				

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
Revenues from Federal Sources:				
Title I	20-4411-4416	14,003	19,229	16,345
Title II	20-4451-4455	5,865	6,469	5,498
I.D.E.A. Part B (Handicapped)	20-4420-4429	83,586	81,010	68,859
Other	20-4XXX	6,511	32,300	27,455
Total Revenues From Federal Sources		109,965	139,008	118,157
Total Grants And Entitlements		109,965	139,008	118,157
Total Revenues/Sources		5,727,897	6,450,036	6,730,990
Total Revenues/Sources Net of Transfers		5,727,897	6,450,036	6,730,990

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	2,088,446	2,098,831	2,123,491
Special Education - Instruction	11-2XX-100-XXX	403,448	416,203	456,726
Basic Skills/Remedial - Instruction	11-230-100-XXX	135,105	149,225	111,610
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	21,944	24,234	25,324
Support Services:				
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	19,251	19,636	30,041
Undist. Expenditures - Health Services	11-000-213-XXX	84,562	91,235	91,690
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	103,550	108,700	82,755
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	32,916	73,397	56,329
Undist. Expenditures - Guidance	11-000-218-XXX	1,208	1,500	1,500
Undist. Expenditures - Child Study Teams	11-000-219-XXX	219,234	225,503	239,252
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	3,708	22,340	17,485
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	60,808	75,181	96,771
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	9,450	13,600	13,600
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	225,523	220,523	250,243
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	125,439	152,341	112,567
Undist. Expend. - Central Services	11-000-251-XXX	153,741	161,173	162,636
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	20,840	20,000	27,000
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	431,977	551,481	582,880
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	308,943	323,072	316,106
Personal Services - Employee Benefits	11-XXX-XXX-2XX	977,177	1,259,655	1,270,819
Total Undistributed Expenditures		2,778,327	3,319,337	3,351,674
Total General Current Expense		5,427,270	6,007,830	6,068,825
Capital Expenditures:				
Equipment	12-XXX-XXX-730	5,849	7,686	37,700
Facilities Acquisition And Const. Serv.	12-000-400-XXX	126,271	243,289	439,790

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
Interest Deposit To Capital Reserve	10-604	0	500	500
Total Capital Outlay		132,120	251,475	477,990
Transfer Of Funds To Charter Schools	10-000-100-56X	58,542	51,723	66,018
General Fund Grand Total		5,617,932	6,311,028	6,612,833
Special Grants and Entitlements:				
Federal Projects:				
Title I	20-XXX-XXX-XXX	14,003	19,229	16,345
Title II	20-XXX-XXX-XXX	5,865	6,469	5,498
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	83,586	81,010	68,859
Other	20-XXX-XXX-XXX	6,511	32,300	27,455
Total Federal Projects	20-XXX-XXX-XXX	109,965	139,008	118,157
Total Special Revenue Funds		109,965	139,008	118,157
Total Expenditures/Appropriations		5,727,897	6,450,036	6,730,990
Total Expenditures Net of Transfers		5,727,897	6,450,036	6,730,990

Budget Category	Audited Balance 6-30-2012	Audited Balance 6-30-2013	Estimated Balance 6-30-2014	Estimated Balance 6-30-2015
Unrestricted:				
--General Operating Budget	309,630	251,803	250,934	250,000
--Repayment of Debt	0	0	0	0
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	492,813	693,691	452,691	71,191
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	0	0	0
--Legal Reserve	358,493	406,723	266,964	0
--Tuition Reserve	0	0	0	0
--Current Expense Emergency Reserve	0	0	0	0
Repayment of Debt:				
--Restricted for Repayment of Debt	0	0	0	0

Per Pupil Cost Calculations	2011-12 Actual Costs	2012-13 Actual Costs	2013-14 Original Budget	2013-14 Revised Budget	2014-15 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$14,341	\$14,428	\$16,762	\$16,869	\$17,020
Total Classroom Instruction	\$9,062	\$9,320	\$10,397	\$10,459	\$10,523
Classroom-Salaries and Benefits	\$8,814	\$9,050	\$10,102	\$10,163	\$10,168
Classroom-General Supplies and Textbooks	\$248	\$270	\$294	\$295	\$354
Classroom-Purchased Services	\$0	\$0	\$1	\$1	\$1
Total Support Services	\$1,926	\$1,869	\$2,450	\$2,430	\$2,413
Support Services-Salaries and Benefits	\$1,821	\$1,711	\$2,241	\$2,220	\$2,188
Total Administrative Costs	\$1,865	\$1,793	\$1,985	\$2,048	\$2,035
Administration Salaries and Benefits	\$1,541	\$1,473	\$1,564	\$1,607	\$1,590
Total Operations and Maintenance of Plant	\$1,422	\$1,367	\$1,836	\$1,837	\$1,934
Operations and Maintenance-Salaries and Benefits	\$709	\$704	\$795	\$800	\$832
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$65	\$78	\$94	\$95	\$99
Total Equipment Costs	\$50	\$16	\$0	\$23	\$112
Legal Costs	\$32	\$34	\$44	\$44	\$36
Employee Benefits as a percentage of salaries*	27.29%	26.85%	33.55%	33.55%	33.63%

*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 2013-14 revised appropriations and the 2014-15 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)
Business Services	Regional Shared Treasurer of School Monies	0
Recycling	Township of Stillwater	0
Others	Snow Removal-Township of Stillwater	0
Transportation Services, including Fuel	Joint Transportation Agreement with Kittatinny Regional High School	0
Purchasing	Power/Utilities-ACES	0
Purchasing	Supplies-State Contract, HSESC, MCCPC, MRESC	0
Purchasing	ACT-Telephone Services	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 14-15 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	3,998,320
(B) Estimated Net Taxable Valuation (as of 10/01/13)	249,130,982
(C) Estimated 14-15 General Fund School Tax Rate=(A)/(B)x100	1.6049
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	3,998,320
(E) Estimated Net Taxable Valuation (as of 10/01/13)	249,130,982
(F) Estimated 14-15 Total School Tax Rate=(D)/(E)x100	1.6049

B. Estimated 14-15 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	3,998,320
(H) Estimated Equalized Valuation (as of 10/01/13)	462,319,798
(I) Estimated 14-15 Equalized General Fund School Tax Rate=(G)/(H)x100	0.8648
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	3,998,320
(K) Estimated Equalized Valuation (as of 10/01/13)	462,319,798
(L) Estimated 14-15 Equalized Total School Tax Rate=(J)/(K)x100	0.8648

NAME=Anna Memmelaar

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	Principal
Base Annual Salary Amount	\$132,000
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	09/01/11
End Date of Contract	06/30/15
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	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	\$7,300
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$763
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$30,715
Contractual Post-Employment Benefit Description of Payout of Sick days	Unused sick time as of June 8, 2007
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	
Contractual Post-Employment Benefit Description of Other Benefits 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	

NAME=Anna Memmelaar

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=Daniel Cullen

CATEGORY	MEASURE
Job Title	Assistant Principal
Job Title II	
Base Annual Salary Amount	\$86,700
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	07/01/13
End Date of Contract	06/30/14
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	13

NAME=Daniel Cullen

CATEGORY	MEASURE
Description of Other Contracted Non-Working Days	Holidays
Total Allowances Amount	\$8,750
Total Bonuses Amount	\$0
Total Stipends Amount	\$500
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$1,493
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 payout upon retirement after 10 years
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	
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 Solar

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	Board Secretary
Base Annual Salary Amount	\$82,192
Full-Time Equivalent (FTE)	1.0

NAME=Rene Solar

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	07/01/13
End Date of Contract	06/30/14
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	13
Description of Other Contracted Non-Working Days	Holidays
Total Allowances Amount	\$4,100
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	\$15,000
Contractual Post-Employment Benefit Description of Payout of Sick days	Max payout upon retirement after 10 years
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	
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=Rene Solar

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	