

Advertised Enrollments

Pupil Enrollment Categories	10-13-2023 Actual	10-15-2024 Actual	10-15-2025 Estimate
On Roll Regular Full-Time	235.0	252.0	264.0
On Roll Special Ed Full-Time	55.0	49.0	49.0
On Roll Subtotal	290.0	301.0	313.0
Sent to Other Districts Special Ed	0.0	0.0	1.0
Received	1.0		0.0

Advertised Revenues

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
General Fund Revenues from Local Sources	Local Tax Levy-Base Budget	10-1210	5,253,298	5,558,880	5,924,794
	Total Tax Levy	10-121x	5,253,298	5,558,880	5,924,794
	Total Tuition	10-1300	43,456	6,800	6,800
	Unrestricted Miscellaneous Revenues	10-1XXX	183,176	5,000	20,000
	Interest Earned on Maintenance Reserve	10-1XXX	5,115	6,000	6,000
	Interest Earned on Capital Reserve Funds	10-1XXX	18,690	25,000	15,000
	Total Revenues from Local Sources		5,503,735	5,601,680	5,972,594
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	151,123	151,123	196,276
	Extraordinary Aid	10-3131	31,691	0	0
	Categorical Special Education Aid	10-3132	211,181	236,765	337,070
	Equalization Aid	10-3176	118,533	118,533	0
	Categorical Security Aid	10-3177	33,792	33,792	39,280
	Other State Aids	10-3XXX	55,506	0	0
	Total Revenues from State Sources		601,826	540,213	572,626
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	0	3,000	0
	FFCRA/SEMI and ARRA/SEMI Revenue	10-4210	2,994	0	0
	Total Revenues from Federal Sources		2,994	3,000	0
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	482,229	524,197
	Withdrawal from Maintenance Reserve	10-310	0	30,000	80,000
	Adjustment for Prior Year Encumbrances		0	46,998	0
	Actual Revenues (Over)/Under Expenditures		-135,232	0	0
General Fund Revenues	Total Operating Budget		5,973,323	6,704,120	7,149,417
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	13,290	28,948	0
	Other Revenue from Local Sources	20-1XXX	11,200	14,894	0
	Total Revenues from Local Sources	20-1XXX	24,490	43,842	0

Advertised Revenues

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
Special Revenue Fund Revenues from State Sources	Preschool Education Aid-Prior Year Carryover	20-3218	60,000	99,988	111,327
	Preschool Education Aid	20-3218	645,325	800,592	856,093
	SDA Emergent Needs and Capital Maintenance In School Districts	20-3257	6,678	0	0
	Climate Awareness Education Grant	20-3291	0	40,362	0
	Total Revenues from State Sources		712,003	940,942	967,420
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	36,168	41,345	35,143
	Title II	20-4451-4455	4,200	4,791	4,072
	Title IV	20-4471-4474	10,000	10,000	8,500
	IDEA Part B (Handicapped)	20-4420-4429	85,822	85,895	73,010
	ARP-ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	32,858	800	0
	ARP-ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	23,567	0	0
	ARP-ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	29,167	839	0
	ARP-ESSER Subgrant-New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-4544	28,132	0	0
	ARP-ESSER	20-4540	178,165	0	0
	Other	20-4XXX	6,410	55,937	26,581
	Total Revenues from Federal Sources		434,489	199,607	147,306
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	116,408	123,168	47,838
Special Revenue Fund Revenues	Total Grants and Entitlements		1,285,501	1,307,559	1,162,564
All Fund Revenues	Total Revenues/Sources		7,258,824	8,011,679	8,311,981
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	116,408	123,168	47,838
	Total Revenues/Sources Net of Transfers		7,142,416	7,888,511	8,264,143

Advertised Appropriations

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	1,823,998	1,973,000	1,890,680
	Special Education-Instruction	11-2XX-100-XXX	587,189	623,822	705,384
	Basic Skills/Remedial-Instruction	11-230-100-XXX	79,197	84,467	87,071
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	2,550	8,310	5,850
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	24,302	8,500	134,291
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	10,824	7,827	7,967
	Undistributed Expenditures-Health Services	11-000-213-XXX	73,093	82,806	83,288
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	128,471	175,363	214,868
	Undistributed Expenditures–Other Support Services, Students–Extraordinary Services	11-000-217-XXX	149,613	221,625	230,700
	Undistributed Expenditures-Guidance	11-000-218-XXX	1,234	1,681	2,308
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	202,008	205,767	217,322
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	17,612	19,650	20,006
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	33,329	36,016	37,174
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	416	5,134	9,525
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	275,423	325,072	303,102
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	94,539	108,175	118,289
	Undistributed Expenditures-Central Services	11-000-251-XXX	174,838	194,065	203,071
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	24,082	31,086	36,317
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	599,269	764,006	789,376
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	293,614	383,462	458,101
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	1,096,988	1,254,767	1,448,616
	Total Undistributed Expenditures		3,199,655	3,825,002	4,314,321
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	6,000	6,000
General Fund Current Expenses	Total General Current Expense		5,692,589	6,520,601	7,009,306
Capital Outlay	Equipment	12-XXX-XXX-730	15,116	38,309	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	217,528	33,810	1,790
	Interest Deposit to Capital Reserve	10-604	0	25,000	15,000
	Total Capital Outlay		232,644	97,119	16,790

Advertised Appropriations

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	48,090	86,400	123,321
	General Fund Grand Total		5,973,323	6,704,120	7,149,417
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	11,200	14,894	0
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	497,637	541,536	529,510
	Support Services	20-218-200-XXX	324,096	482,212	485,748
	Total Preschool Education Aid	20-218-XXX-XXX	821,733	1,023,748	1,015,258
Special Revenue Fund Expenses for Other State Projects	Climate Awareness Education Grant Program	20-471-xxx-xxx	0	40,362	0
	SDA Emergent Needs and Capital Maintenance In School Districts	20-492-XXX-XXX	6,678	0	0
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	828,411	1,064,110	1,015,258
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	36,168	41,345	35,143
	Title II	20-XXX-XXX-XXX	4,200	4,791	4,072
	Title IV	20-XXX-XXX-XXX	10,000	10,000	8,500
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	85,822	85,895	73,010
	Other	20-XXX-XXX-XXX	6,410	55,937	26,581
	ARP-ESSER Grant Program	20-487-xxx-xxx	178,165	0	0
	ARP-ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	32,858	800	0
	ARP-ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	23,567	0	0
	ARP-ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	29,167	839	0
	ARP-ESSER Subgrant New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-491-xxx-xxx	28,132	0	0
	Total Federal Projects	20-XXX-XXX-XXX	434,489	199,607	147,306
Special Revenue Fund Expenses	Total Special Revenue Funds		1,285,501	1,307,559	1,162,564
All Fund Expenses	Total Expenditures/Appropriations		7,258,824	8,011,679	8,311,981
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	116,408	123,168	47,838
	Total Expenditures Net of Transfers		7,142,416	7,888,511	8,264,143

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2023	Audited Balance 06/30/2024	Estimated Balance 06/30/2025	Estimated Balance 06/30/2026
Unrestricted	General Operating Budget	1,086,188	489,426	337,197	250,000
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	815,390	1,324,242	1,349,242	1,364,242
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	200,000	292,334	268,334	194,334
	Legal Reserve	665,000	767,000	437,000	0
	Unemployment Fund	74,219	74,219	75,965	75,965
	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 Special Revenue Fund	Student Activity Fund	17,912	19,801	19,801	19,801
	Scholarship Fund	0	0	0	0
Restricted for Repayment of Debt	Restricted for Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2022-23 Actual Costs	2023-24 Actual Costs	2024-25 Original Budget	2024-25 Revised Budget	2025-26 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$20,379	\$21,165	\$23,882	\$23,727	\$24,034
Total Classroom Instruction	\$12,439	\$13,082	\$14,199	\$13,979	\$14,157
Classroom-Salaries and Benefits	\$11,884	\$12,561	\$13,352	\$13,110	\$13,344
Classroom-General Supplies and Textbooks	\$344	\$328	\$596	\$598	\$535
Classroom-Purchased Services	\$210	\$193	\$251	\$270	\$278
Total Support Services	\$3,009	\$3,237	\$4,077	\$3,985	\$4,111
Support Services-Salaries and Benefits	\$2,491	\$2,839	\$3,347	\$3,247	\$3,227
Total Administrative Costs	\$2,330	\$2,448	\$2,711	\$2,773	\$2,762
Administration Salaries and Benefits	\$1,858	\$1,941	\$2,060	\$2,052	\$2,115
Total Operations and Maintenance of Plant	\$2,560	\$2,381	\$2,850	\$2,947	\$2,970
Operations and Maintenance-Salaries and Benefits	\$1,321	\$1,224	\$1,383	\$1,368	\$1,381
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$24	\$12	\$38	\$38	\$26
Total Equipment Costs	\$38	\$53	\$72	\$129	\$0
Legal Costs	\$34	\$41	\$85	\$101	\$65
Employee Benefits as a percentage of salaries*	32.58%	32.28%	37.09%	36.50%	40.53%

*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 2024-25 revised appropriations and the 2025-26 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	Shared Curriculum Coordinator with Kittatinny Regional BOE, Fredon BOE, Hampton BOE, and Sandyston-Walpack BOE	0
Insurance Coverages and Benefits	Health/Prescription Insurance- SHIF	0
	P&C Insurance- NJSIG-ERIC WEST	0
Nursing Services	Nursing Services with Kittatinny Regional BOE, Fredon BOE, Hampton BOE, and Sandyston-Walpack BOE	0
Others	Snow Removal- Stillwater Township	0
Professional Staff Development	Professional Development with Kittatinny Regional BOE, Fredon BOE, Hampton BOE, and Sandyston-Walpack BOE	0
Purchasing	Power/Utilities-ACES	0
	Supplies/Heating Fuel- State Contract, NASPO, HCESC, MCCPC, ESCNJ, CCESC	0
Recycling	Township of Stillwater	0
Staffing - Other	Security Officers with Kittatinny Regional BOE, Fredon BOE, Hampton BOE, and Sandyston-Walpack BOE	0
	Spanish Teacher with Kittatinny Regional BOE	0
	Preschool Instructional Coach/Preschool Intervention & Referral Specialist (PIC/PIRS) with Hampton, Fredon, Sandyston-Walpack	0
Transportation Services, including Fuel	Gas- Township of Stillwater	0
	Joint Transportation Agreement-Kittatinny Regional BOE	0
	Special Education Transportation-Sussex County Regional Cooperative	0

Estimated Tax Rates

Municipality	Category	Amount
Stillwater	(A) General Fund School Levy	5,741,837
	(D) Total School Levy	5,741,837
	(B) Estimated Net Taxable Valuation (as of 10/01/24)	409,131,300
	(H) Estimated Equalized Valuation (as of 10/01/24)	680,071,975
	(C) Estimated 2025-26 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.4034
	(F) Estimated 2025-26 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.4034
	(I) Estimated 2025-26 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.8443
	(L) Estimated 2025-26 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.8443

Employee Contract List for District

Name	Category	Measure
Marissa Cramer	Job Title	Principal
	Job Title II	Director of CST
	Base Annual Salary Amount	\$114,363
	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	07/01/24
	End Date of Contract	06/30/25
	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	\$3,900
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$350
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$1,071
	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
	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

Employee Contract List for District

Name	Category	Measure
Marissa Cramer	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/Tech. Manager
	Base Annual Salary Amount	\$131,859
	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	07/01/24
	End Date of Contract	06/30/25
	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

Employee Contract List for District

Name	Category	Measure
Rene Metzgar	Total Allowances Amount	\$5,200
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$229
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$32,750
	Contractual Post-Employment Benefit Description of Payout of Sick days	As per contract, upon retirement
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Max payout as per contract
	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
William Kochis	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$158,767
	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
William Kochis	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/23
	End Date of Contract	06/30/28
	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	\$5,944
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$350
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$1,071
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$34,541
	Contractual Post-Employment Benefit Description of Payout of Sick days	As per contract, upon retirement
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Max payout as per contract
	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
William Kochis	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