

Advertised Enrollments

Pupil Enrollment Categories	10-15-2018 Actual	10-15-2019 Actual	10-15-2020 Estimate
On Roll Regular Full-Time	172.0	169.0	170.0
On Roll Special Ed Full-Time	23.0	27.0	27.0
On Roll Subtotal	195.0	196.0	197.0
Sent to Other Districts Special Ed	3.0	3.0	3.0
Received	14.0	9.0	9.0

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	4,311,467	4,311,467	4,268,352
	Total Tuition	10-1300	87,092	84,000	84,000
	Unrestricted Miscellaneous Revenues	10-1XXX	13,454	0	13,000
	Interest Earned on Capital Reserve Funds	10-1XXX	2,499	500	400
	Other Restricted Miscellaneous Revenues / Paycheck Protection Program (Apsds Only)	10-1XXX	1,877	0	0
	Total Revenues from Local Sources		4,416,389	4,395,967	4,365,752
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	33,235	33,235	33,235
	Extraordinary Aid	10-3131	2,591	0	0
	Categorical Special Education Aid	10-3132	183,763	183,763	183,763
	Equalization Aid	10-3176	277,211	242,661	195,240
	Categorical Security Aid	10-3177	25,900	25,900	25,900
	Other State Aids	10-3XXX	4,004	0	0
	Total Revenues from State Sources		526,704	485,559	438,138
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	61,555	106,018
	Withdrawal from Capital Reserve for Local Share	10-307	0	428,400	80,000
	Withdrawal from Capital Reserve for Transfer To Debt Service Fund	10-317	0	125,000	100,000
	Adjustment for Prior Year Encumbrances		0	43,471	0
	Actual Revenues (Over)/Under Expenditures		716,401	0	0
General Fund Revenues	Total Operating Budget		5,659,494	5,539,952	5,089,908
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	53,217	35,000	29,750
	Title II	20-4451-4455	19,621	8,800	7,480
	I.D.E.A. Part B (Handicapped)	20-4420-4429	57,107	45,000	38,250
	Vocational Education	20-4430	51,624	0	0
	Other	20-4XXX	0	2,000	0
	Total Revenues from Federal Sources		181,569	90,800	75,480
Special Revenue Fund Revenues	Total Grants and Entitlements		181,569	90,800	75,480
Debt Service Fund Transfer and Other Financing	Transfers from Other Funds	40-5200	233,719	0	0
	Transfers from Capital Reserve	40-5210	0	125,000	100,000

Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	0	130,219	151,667
	Total Revenues from Local Sources		0	130,219	151,667
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	74,452	75,269	74,221
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		308,171	330,488	325,888
	Actual Revenues (Over)/Under Expenditures		18,729	0	0
Debt Service Fund Revenues	Total Repayment of Debt		326,900	330,488	325,888
All Fund Revenues	Total Revenues/Sources		6,167,963	5,961,240	5,491,276
Revenues Net of Transfers	Deduct Transfer: Transfers from Capital Reserve	40-5210	0	125,000	100,000
	Total Revenues/Sources Net of Transfers		6,167,963	5,836,240	5,391,276

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	1,388,130	1,419,087	1,349,353
	Special Education-Instruction	11-2XX-100-XXX	173,398	121,834	126,471
	Basic Skills/Remedial-Instruction	11-230-100-XXX	109,943	85,833	85,581
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	29,700	53,481	55,429
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	79,404	219,532	165,180
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	34,497	40,551	35,691
	Undistributed Expenditures-Health Services	11-000-213-XXX	67,633	72,324	76,225
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	78,625	94,485	96,864
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	56,146	49,551	75,282
	Undistributed Expenditures-Guidance	11-000-218-XXX	69,439	61,318	42,265
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	128,866	134,067	138,961
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	118,148	130,427	144,583
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	115,438	68,730	48,557
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	27,702	34,350	18,550
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	195,162	197,740	185,711
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	66,134	65,575	51,764
	Undistributed Expenditures-Central Services	11-000-251-XXX	131,727	110,573	112,635
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	4,181	7,700	3,200
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	543,175	590,820	610,714
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	311,099	375,034	363,802
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	880,003	964,880	1,029,920
	Total Undistributed Expenditures		2,907,379	3,217,657	3,199,904
	General Fund Current Expenses	Total General Current Expense		4,608,550	4,897,892
Capital Outlay	Equipment	12-XXX-XXX-730	0	12,632	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	113,833	429,170	80,770
	Capital Reserve-Transfer to Capital Projects	12-000-400-931	584,000	0	0
	Capital Reserve-Transfer to Repayment of Debt	12-000-400-933	233,719	125,000	100,000
	Interest Deposit to Capital Reserve	10-604	0	500	400
	Total Capital Outlay		931,552	567,302	181,170

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	119,392	74,758	92,000
	General Fund Grand Total		5,659,494	5,539,952	5,089,908
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	53,217	35,000	29,750
	Title II	20-XXX-XXX-XXX	19,621	8,800	7,480
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	57,107	45,000	38,250
	Vocational Education	20-XXX-XXX-XXX	51,624	0	0
	Other	20-XXX-XXX-XXX	0	2,000	0
	Total Federal Projects	20-XXX-XXX-XXX	181,569	90,800	75,480
Special Revenue Fund Expenses	Total Special Revenue Funds		181,569	90,800	75,480
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	326,900	330,488	325,888
	Total Debt Service Funds		326,900	330,488	325,888
All Fund Expenses	Total Expenditures/Appropriations		6,167,963	5,961,240	5,491,276
Expenses Net of Transfers	Deduct Transfer: Capital Reserve-Transfer to Repayment of Debt	12-000-400-933	233,719	125,000	100,000
	Total Expenditures Net of Transfers		5,934,244	5,836,240	5,391,276

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	2,077,827	1,292,607	739,707	560,107
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	0	0	0	0
	Legal Reserve	3,967	100,486	99,423	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	326,221	317,087	256,595	250,000
	Repayment of Debt	18,729	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	\$21,101	\$21,726	\$21,256	\$22,182	\$22,102
Total Classroom Instruction	\$11,080	\$11,271	\$10,894	\$11,277	\$11,135
Classroom-Salaries and Benefits	\$9,937	\$10,563	\$10,168	\$10,525	\$10,328
Classroom-General Supplies and Textbooks	\$875	\$348	\$396	\$410	\$364
Classroom-Purchased Services	\$268	\$359	\$331	\$343	\$443
Total Support Services	\$4,141	\$4,446	\$4,318	\$4,477	\$4,497
Support Services-Salaries and Benefits	\$3,359	\$3,406	\$3,312	\$3,428	\$3,372
Total Administrative Costs	\$2,425	\$2,521	\$2,301	\$2,446	\$2,360
Administration Salaries and Benefits	\$1,791	\$1,887	\$1,683	\$1,743	\$1,802
Total Operations and Maintenance of Plant	\$3,275	\$3,229	\$3,332	\$3,556	\$3,655
Operations and Maintenance-Salaries and Benefits	\$1,502	\$1,710	\$1,796	\$1,859	\$1,695
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$133	\$204	\$350	\$362	\$398
Total Equipment Costs	\$62	\$0	\$0	\$65	\$0
Legal Costs	\$63	\$60	\$57	\$59	\$59
Employee Benefits as a percentage of salaries*	31.14%	33.69%	38.02%	37.89%	42.63%

*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 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 Coordinator shared by Stillwater, Fredon, Hampton and Sandyston Walpack	0
Municipal/Public Works	Fredon Township	0
Purchasing	Purchasing Cooperatives-Ed-data, HCESC, MRESC	0
	ACES-Alliances for Competitive Energy Services	0
Social Worker/Psychologist	Sandyston/Walpack shared school psychologist	0
Special Education Services	Educational Services Commission of Morris County	0
	Educational Services Commission of Morris County	0
	Kittatinny Regional High School-Shared CST	0
Staffing - Other	Stillwater-Education Media Specialist	0
	Sandyston/Walpack-Art Teacher	0
	Stillwater-Spanish Teacher	0
Technology Services	Shared Technology Coordinator with Sandyston/Walpack	0
Transportation Services, including Fuel	Sussex County Regional Cooperative-Regular and Special Education Routes	0
	Kittatinny Regional High School-Non public routes	0

Estimated Tax Rates

Municipality	Category	Amount
Fredon Twp	(A) General Fund School Levy	4,289,909
	(D) Total School Levy	4,441,576
	(B) Estimated Net Taxable Valuation (as of 10/01/19)	435,681,469
	(H) Estimated Equalized Valuation (as of 10/01/19)	430,862,317
	(C) Estimated 2020-21 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.9846
	(F) Estimated 2020-21 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.0195
	(I) Estimated 2020-21 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.9957
	(L) Estimated 2020-21 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.0309

Employee Contract List for District

Name	Category	Measure
Andrew Italiano	Job Title	Business Administrator
	Job Title II	Interim BA/Board Secretar
	Base Annual Salary Amount	\$118,000
	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	07/01/20
	End Date of Contract	06/30/21
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	10
	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	0
	Description of Other Contracted Non-Working Days	None Reported
	Total Allowances Amount	\$0
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$9,698
	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	Not applicable-Interim BA
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Not Applicable-Interim BA
	Contractual Post-Employment Benefit Description of Payout of Personal days	Not Applicable-Interim BA
	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
Andrew Italiano	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
Lee Ann Smith	Job Title	Vice Principal
	Job Title II	Director of Curriculum
	Base Annual Salary Amount	\$99,425
	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	07/01/20
	End Date of Contract	06/30/21
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	12
	Contracted Number of Annual Sick Days	10
	Contracted Number of Annual Personal Days	2
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	0
Description of Other Contracted Non-Working Days	None Reported	

Employee Contract List for District

Name	Category	Measure
Lee Ann Smith	Total Allowances Amount	\$8,000
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$1,500
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$14,150
	Contractual Post-Employment Benefit Description of Payout of Sick days	12 days/year @ 1/260 or 15K max pay out per law
	Contractual Post-Employment Benefit Description of Payout of Vacation days	20 days @ \$382.40/day
	Contractual Post-Employment Benefit Description of Payout of Personal days	3 +2 (Converted) =5 X \$382.40
	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	
Luke Vanderhoff	Job Title	Coordinator/Director/Manager/Supervisor
	Job Title II	Buildings and Grounds
	Base Annual Salary Amount	\$80,167
	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
Luke Vanderhoff	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/20
	End Date of Contract	06/30/21
	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	0
	Description of Other Contracted Non-Working Days	None Reported
	Total Allowances Amount	\$3,000
	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	\$14,736
	Contractual Post-Employment Benefit Description of Payout of Sick days	200 days max @ \$45 per day
	Contractual Post-Employment Benefit Description of Payout of Vacation days	15 days @ 1/260 of annual salary=308.33X15
	Contractual Post-Employment Benefit Description of Payout of Personal days	convert to sick days
	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
Luke Vanderhoff	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
Matthew Beck	Job Title	Superintendent
	Job Title II	Principal
	Base Annual Salary Amount	\$138,000
	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	09/01/18
	End Date of Contract	06/30/23
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	17
	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	0
	Description of Other Contracted Non-Working Days	None Reported
	Total Allowances Amount	\$16,500
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$5,000
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$5,000
	District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$31,454	
Contractual Post-Employment Benefit Description of Payout of Sick days	4 days at 1/260 or 15K payout max per law	

Employee Contract List for District

Name	Category	Measure
Matthew Beck	Contractual Post-Employment Benefit Description of Payout of Vacation days	20 days plus 7 carryover (27 X 530.76)
	Contractual Post-Employment Benefit Description of Payout of Personal days	\$138K/260 days =\$530.76 X 4 days
	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