

Advertised Enrollments

Pupil Enrollment Categories	10-15-2019 Actual	10-15-2020 Actual	10-15-2021 Estimate
On Roll Regular Full-Time	169.0	158.0	176.0
On Roll Special Ed Full-Time	27.0	21.0	23.0
On Roll Subtotal	196.0	179.0	199.0
Sent to Other Districts Special Ed	3.0	3.0	3.0
Received	9.0	5.0	12.0

Advertised Revenues

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	4,311,467	4,268,352	3,968,352
	Total Tuition	10-1300	44,100	84,000	84,000
	Unrestricted Miscellaneous Revenues	10-1XXX	0	13,000	13,000
	Interest Earned on Capital Reserve Funds	10-1XXX	2,102	400	400
	Other Restricted Miscellaneous Revenues	10-1XXX	23,634	0	0
	Total Revenues from Local Sources		4,381,303	4,365,752	4,065,752
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	35,346	33,235	33,235
	Extraordinary Aid	10-3131	7,989	0	0
	Categorical Special Education Aid	10-3132	183,763	183,763	183,763
	Equalization Aid	10-3176	242,661	195,240	127,096
	Categorical Security Aid	10-3177	25,900	25,900	25,900
	Total Revenues from State Sources		495,659	438,138	369,994
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	106,018	230,000
	Withdrawal from Capital Reserve for Local Share	10-307	0	80,000	230,000
	Withdrawal from Capital Reserve for Transfer To Debt Service Fund	10-317	0	100,000	0
	Adjustment for Prior Year Encumbrances		0	127,848	0
	Actual Revenues (Over)/Under Expenditures		-292,949	0	0
General Fund Revenues	Total Operating Budget		4,584,013	5,217,756	4,895,746
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	0	0	10,000
	Total Revenues from Local Sources	20-1XXX	0	0	10,000
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	36,931	44,353	37,700
	Title II	20-4451-4455	7,900	10,358	8,804
	Title IV	20-4471-4474	8,998	11,002	9,352
	I.D.E.A. Part B (Handicapped)	20-4420-4429	51,433	54,094	45,979
	Other	20-4XXX	18,901	0	0
	Total Revenues from Federal Sources		124,163	119,807	101,835
Special Revenue Fund Revenues	Total Grants and Entitlements		124,163	119,807	111,835

Advertised Revenues

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Debt Service Fund Transfer and Other Financing	Transfers from Other Funds	40-5200	125,000	0	0
	Transfers from Capital Reserve	40-5210	0	100,000	0
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	130,219	151,667	252,163
	Total Revenues from Local Sources		130,219	151,667	252,163
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	75,269	74,221	74,368
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		330,488	325,888	326,531
Debt Service Fund Revenues	Total Repayment of Debt		330,488	325,888	326,531
All Fund Revenues	Total Revenues/Sources		5,038,664	5,663,451	5,334,112
Revenues Net of Transfers	Deduct Transfer-Transfers from Capital Reserve	40-5210	0	100,000	0
	Total Revenues/Sources Net of Transfers		5,038,664	5,563,451	5,334,112

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	1,315,106	1,386,594	1,234,146
	Special Education-Instruction	11-2XX-100-XXX	122,877	126,783	131,821
	Basic Skills/Remedial-Instruction	11-230-100-XXX	85,715	85,581	91,181
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	26,826	55,429	56,284
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	94,890	165,180	171,438
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	34,650	35,691	37,106
	Undistributed Expenditures-Health Services	11-000-213-XXX	74,686	77,148	79,891
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	84,963	96,864	104,650
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	67,506	81,553	96,267
	Undistributed Expenditures-Guidance	11-000-218-XXX	72,159	65,138	69,581
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	127,881	149,085	162,195
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	127,319	141,453	44,854
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	44,577	51,687	44,064
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	7,153	18,550	18,550
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	197,870	215,976	195,057
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	62,777	62,018	53,064
	Undistributed Expenditures-Central Services	11-000-251-XXX	112,817	120,852	111,252
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	8,655	1,884	1,200
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	511,103	617,922	585,317
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	327,402	364,918	391,977
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	791,291	951,688	902,973
	Total Undistributed Expenditures			2,747,699	3,217,607
General Fund Current Expenses	Total General Current Expense		4,298,223	4,871,994	4,582,868
Capital Outlay	Equipment	12-XXX-XXX-730	12,632	0	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	107,792	153,362	230,770
	Capital Reserve-Transfer to Repayment of Debt	12-000-400-933	125,000	100,000	0
	Interest Deposit to Capital Reserve	10-604	0	400	400
	Total Capital Outlay			245,424	253,762

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	40,366	92,000	81,708
	General Fund Grand Total		4,584,013	5,217,756	4,895,746
Special Revenue Fund Expenses for Grants and Entitlements	Student Activity Fund	20-475-XXX-XXX	0	0	10,000
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	36,931	44,353	37,700
	Title II	20-XXX-XXX-XXX	7,900	10,358	8,804
	Title IV	20-XXX-XXX-XXX	8,998	11,002	9,352
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	51,433	54,094	45,979
	Other	20-XXX-XXX-XXX	18,901	0	0
	Total Federal Projects	20-XXX-XXX-XXX	124,163	119,807	101,835
Special Revenue Fund Expenses	Total Special Revenue Funds		124,163	119,807	111,835
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	330,488	325,888	326,531
	Total Debt Service Funds		330,488	325,888	326,531
All Fund Expenses	Total Expenditures/Appropriations		5,038,664	5,663,451	5,334,112
Expenses Net of Transfers	Deduct Transfer-Capital Reserve-Transfer to Repayment of Debt	12-000-400-933	125,000	100,000	0
	Total Expenditures Net of Transfers		4,913,664	5,563,451	5,334,112

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2019	Audited Balance 06/30/2020	Estimated Balance 06/30/2021	Estimated Balance 06/30/2022
Restricted for General Operating Budget	Capital Reserve	1,292,607	1,446,634	1,267,034	1,037,434
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	0	0	0	0
	Legal Reserve	100,486	205,423	106,000	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	317,087	266,695	374,000	250,000
	Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2018-19 Actual Costs	2019-20 Actual Costs	2020-21 Original Budget	2020-21 Revised Budget	2021-22 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$21,726	\$20,246	\$22,102	\$24,670	\$20,507
Total Classroom Instruction	\$11,271	\$10,400	\$11,135	\$12,180	\$10,080
Classroom-Salaries and Benefits	\$10,563	\$9,785	\$10,328	\$11,077	\$9,367
Classroom-General Supplies and Textbooks	\$348	\$378	\$364	\$615	\$196
Classroom-Purchased Services	\$359	\$237	\$443	\$488	\$517
Total Support Services	\$4,446	\$4,127	\$4,497	\$5,129	\$4,149
Support Services-Salaries and Benefits	\$3,406	\$3,126	\$3,372	\$3,773	\$2,818
Total Administrative Costs	\$2,521	\$2,438	\$2,360	\$2,848	\$2,368
Administration Salaries and Benefits	\$1,887	\$1,772	\$1,802	\$2,043	\$1,872
Total Operations and Maintenance of Plant	\$3,229	\$3,051	\$3,655	\$4,028	\$3,465
Operations and Maintenance-Salaries and Benefits	\$1,710	\$1,528	\$1,695	\$1,851	\$1,695
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$204	\$186	\$398	\$427	\$391
Total Equipment Costs	\$0	\$66	\$0	\$0	\$0
Legal Costs	\$60	\$45	\$59	\$121	\$51
Employee Benefits as a percentage of salaries*	33.69%	33.23%	42.63%	38.78%	39.35%

*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 2020-21 revised appropriations and the 2021-22 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 Sussex County	0
	Educational Services Commission of Morris County	0
	Kittatinny Regional High School-Shared CST Director	0
Staffing - Other	Hampton-Library/Media Specialist	0
	Sandyston/Walpack-Art 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	4,118,352
	(D) Total School Levy	4,370,515
	(B) Estimated Net Taxable Valuation (as of 10/01/20)	434,945,400
	(H) Estimated Equalized Valuation (as of 10/01/20)	437,658,885
	(C) Estimated 2021-22 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.9469
	(F) Estimated 2021-22 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.0048
	(I) Estimated 2021-22 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.9410
	(L) Estimated 2021-22 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.9986

Employee Contract List for District

Name	Category	Measure
Karen Constantino	Job Title	Business Administrator
	Job Title II	Board Secretary
	Base Annual Salary Amount	\$86,063
	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	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	\$1,500
	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	\$20,627
	Contractual Post-Employment Benefit Description of Payout of Sick days	Max of 15K as allowed by Title 18A
	Contractual Post-Employment Benefit Description of Payout of Vacation days	12 days + 5 carryover (\$331.01 X 17 days)
	Contractual Post-Employment Benefit Description of Payout of Personal days	3 Days, Non-cumulative & Non-Reimbursable, Convertible to Sick Day
	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
Karen Constantino	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 & Grounds Super
	Base Annual Salary Amount	\$82,171
	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	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	

Employee Contract List for District

Name	Category	Measure
Luke Vanderhoff	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	\$16,901
	Contractual Post-Employment Benefit Description of Payout of Sick days	200 days max @ \$45/day
	Contractual Post-Employment Benefit Description of Payout of Vacation days	25 Days @ 1/260 of annual salary \$316.04 X 15
	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
	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	\$154,754
	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
Matthew Beck	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/20
	End Date of Contract	06/30/25
	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	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	\$31,071
	Contractual Post-Employment Benefit Description of Payout of Sick days	15K payout-max per law
	Contractual Post-Employment Benefit Description of Payout of Vacation days	20 days plus 7 carryover (27 X \$595.21)
	Contractual Post-Employment Benefit Description of Payout of Personal days	4 Days, Non-cumulative & Non-Reimbursable, Convertible to Sick Day
	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
Matthew Beck	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