

Advertised Enrollments

Pupil Enrollment Categories	10-15-2020 Actual	10-15-2021 Actual	10-15-2022 Estimate
On Roll Regular Full-Time	158.0	167.0	187.0
On Roll Special Ed Full-Time	21.0	22.0	22.0
On Roll Subtotal	179.0	189.0	209.0
Sent to Other Districts Special Ed	3.0	2.0	2.0
Received	5.0	10.0	10.0

Advertised Revenues

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	4,268,352	3,968,352	4,110,270
	Total Tuition	10-1300	30,450	84,000	70,000
	Unrestricted Miscellaneous Revenues	10-1XXX	60,477	13,000	3,049
	Interest Earned on Capital Reserve Funds	10-1XXX	1,540	1,121	2,000
	Total Revenues from Local Sources		4,360,819	4,066,473	4,185,319
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	33,235	33,235	33,235
	Extraordinary Aid	10-3131	22,849	0	0
	Categorical Special Education Aid	10-3132	183,763	183,763	183,763
	Equalization Aid	10-3176	195,240	127,096	78,033
	Categorical Security Aid	10-3177	25,900	25,900	25,900
	Other State Aids	10-3XXX	1,977	0	0
	State Reimbursements from Securing Our Childrens Future Bond Act	10-3256	0	20,000	0
	Total Revenues from State Sources		462,964	389,994	320,931
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	106,018	230,000	250,000
	Withdrawal from Capital Reserve for Local Share	10-307	80,000	230,399	0
	Withdrawal from Capital Reserve for Transfer To Debt Service Fund	10-317	100,000	0	142,570
	Actual Revenues (Over)/Under Expenditures		-599,318	0	0
General Fund Revenues	Total Operating Budget		4,510,483	4,916,866	4,898,820
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	11	10,000	0
	Total Revenues from Local Sources	20-1XXX	11	10,000	0
Special Revenue Fund Revenues from State Sources	Sda Emergent Needs and Capital Maintenance In School Districts	20-3257	0	3,926	0
	Total Revenues from State Sources		0	3,926	0
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	44,353	41,017	34,864
	Title II	20-4451-4455	10,358	6,229	5,295
	Title IV	20-4471-4474	11,002	10,000	8,500
	Arp-Idea Preschool	20-4409	0	655	0
	Arp-Idea Basic	20-4419	0	7,671	0
	I.D.E.A. Part B (Handicapped)	20-4420-4429	54,094	51,163	43,489
	Arp ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	0	50,000	0

Advertised Revenues

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
Special Revenue Fund Revenues from Federal Sources	Arp ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	0	40,000	0
	Arp ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	0	40,000	0
	Arp ESSER Subgrant-New Jersey Tiered System of Supports (Njtss) Mental Health Support Staffing Gra	20-4544	0	45,000	0
	Arp-ESSER	20-4540	0	327,115	0
	CARES Act Education Stabilization Fund	20-4530	29,078	0	0
	Coronavirus Relief Fund (CRF)	20-4532	6,492	0	0
	CRRSA Act-ESSER II	20-4534	0	145,550	0
	CRRSA Act-Learning Acceleration Grant	20-4535	0	25,000	0
	Other	20-4XXX	15,258	16,282	12,860
	CRRSA Act-Mental Health Grant	20-4536	0	45,000	0
	Total Revenues from Federal Sources		170,635	850,682	105,008
Special Revenue Fund Revenues from Other Sources	Actual Revenues (Over)/Under Expenditures-Student Activity Fund		163	0	0
Special Revenue Fund Revenues	Total Grants and Entitlements		170,809	864,608	105,008
Debt Service Fund Transfer and Other Financing	Transfers from Capital Reserve	40-5210	100,000	0	142,570
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	151,667	252,163	110,245
	Total Revenues from Local Sources		151,667	252,163	110,245
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	74,221	74,368	74,560
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		325,888	326,531	327,375
Debt Service Fund Revenues	Total Repayment of Debt		325,888	326,531	327,375
All Fund Revenues	Total Revenues/Sources		5,007,180	6,108,005	5,331,203
Revenues Net of Transfers	Deduct Transfer-Transfers from Capital Reserve	40-5210	100,000	0	142,570
	Total Revenues/Sources Net of Transfers		4,907,180	6,108,005	5,188,633

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	1,338,416	1,352,595	1,328,340
	Special Education-Instruction	11-2XX-100-XXX	124,363	147,351	135,542
	Basic Skills/Remedial-Instruction	11-230-100-XXX	84,888	24,653	1,900
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	20,414	56,284	50,385
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	103,541	134,808	147,686
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	34,425	37,106	37,904
	Undistributed Expenditures-Health Services	11-000-213-XXX	72,783	80,708	82,401
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	91,237	104,650	108,387
	Undistributed Expenditures–Other Support Services, Students–Extraordinary Services	11-000-217-XXX	59,913	77,189	87,413
	Undistributed Expenditures-Guidance	11-000-218-XXX	64,304	69,920	70,763
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	131,550	162,725	170,014
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	37,567	44,854	72,846
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	36,496	44,064	64,432
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	9,406	18,550	14,201
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	205,792	198,871	180,758
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	58,973	53,064	68,982
	Undistributed Expenditures-Central Services	11-000-251-XXX	110,384	109,350	114,856
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	1,122	1,200	5,042
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	495,313	585,317	631,791
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	322,131	391,977	364,239
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	802,776	887,633	962,237
	Total Undistributed Expenditures		2,637,713	3,001,986	3,183,952
General Fund Current Expenses	Total General Current Expense		4,205,794	4,582,869	4,700,119
Capital Outlay	Equipment	12-XXX-XXX-730	5,207	26,348	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	133,328	224,820	770
	Capital Reserve-Transfer to Repayment of Debt	12-000-400-933	100,000	0	142,570
	Interest Deposit to Capital Reserve	10-604	0	1,121	2,000
	Total Capital Outlay		238,535	252,289	145,340

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	66,154	81,708	53,361
	General Fund Grand Total		4,510,483	4,916,866	4,898,820
Special Revenue Fund Expenses for Grants and Entitlements	Student Activity Fund	20-475-XXX-XXX	174	10,000	0
Special Revenue Fund Expenses for Other State Projects	Sda Emergent Needs and Capital Maintenance In School Districts	20-492-XXX-XXX	0	3,926	0
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	0	3,926	0
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	44,353	41,017	34,864
	Title II	20-XXX-XXX-XXX	10,358	6,229	5,295
	Title IV	20-XXX-XXX-XXX	11,002	10,000	8,500
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	54,094	51,163	43,489
	Arp- Idea Basic Grant Program	20-223-xxx-xxx	0	7,671	0
	Arp-Idea Preschool Grant Program	20-224-xxx-xxx	0	655	0
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	29,078	0	0
	Other	20-XXX-XXX-XXX	15,258	16,282	12,860
	Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	6,492	0	0
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	0	145,550	0
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	0	25,000	0
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	0	45,000	0
	Arp ESSER Grant Program	20-487-xxx-xxx	0	327,115	0
	Arp ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	0	50,000	0
	Arp ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	0	40,000	0
	Arp ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	0	40,000	0
	Arp ESSER Subgrant New Jersey Tiered System of Supports (Njtss) Mental Health Support Staffing Grant	20-491-xxx-xxx	0	45,000	0
	Total Federal Projects	20-XXX-XXX-XXX	170,635	850,682	105,008
Special Revenue Fund Expenses	Total Special Revenue Funds		170,809	864,608	105,008

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	325,888	326,531	327,375
	Total Debt Service Funds		325,888	326,531	327,375
All Fund Expenses	Total Expenditures/Appropriations		5,007,180	6,108,005	5,331,203
Expenses Net of Transfers	Deduct Transfer-Capital Reserve-Transfer to Repayment of Debt	12-000-400-933	100,000	0	142,570
	Total Expenditures Net of Transfers		4,907,180	6,108,005	5,188,633

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2020	Audited Balance 06/30/2021	Estimated Balance 06/30/2022	Estimated Balance 06/30/2023
Unrestricted	General Operating Budget	266,695	398,826	249,200	249,200
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	1,446,634	1,474,587	1,245,309	1,104,739
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	0	0	0	0
	Legal Reserve	205,423	356,000	250,000	0
	Unemployment Fund	92,504	98,064	98,064	98,064
	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	6,139	5,976	5,976	5,976
	Scholarship Fund	0	0	0	0
Restricted for Repayment of Debt	Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2019-20 Actual Costs	2020-21 Actual Costs	2021-22 Original Budget	2021-22 Revised Budget	2022-23 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$20,246	\$21,490	\$20,507	\$21,807	\$20,331
Total Classroom Instruction	\$10,400	\$11,609	\$10,080	\$11,041	\$9,723
Classroom-Salaries and Benefits	\$9,785	\$10,623	\$9,367	\$10,303	\$9,042
Classroom-General Supplies and Textbooks	\$378	\$584	\$196	\$213	\$206
Classroom-Purchased Services	\$237	\$403	\$517	\$525	\$475
Total Support Services	\$4,127	\$3,726	\$4,149	\$4,180	\$4,354
Support Services-Salaries and Benefits	\$3,126	\$2,528	\$2,818	\$2,683	\$3,174
Total Administrative Costs	\$2,438	\$2,687	\$2,368	\$2,486	\$2,328
Administration Salaries and Benefits	\$1,772	\$2,071	\$1,872	\$1,945	\$1,851
Total Operations and Maintenance of Plant	\$3,051	\$3,258	\$3,465	\$3,636	\$3,535
Operations and Maintenance-Salaries and Benefits	\$1,528	\$1,670	\$1,695	\$1,770	\$1,622
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$186	\$158	\$391	\$409	\$337
Total Equipment Costs	\$66	\$30	\$0	\$142	\$0
Legal Costs	\$45	\$68	\$51	\$54	\$49
Employee Benefits as a percentage of salaries*	33.23%	35.98%	39.35%	38.13%	40.52%

*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 2021-22 revised appropriations and the 2022-23 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
Staffing - Other	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	4,039,311
	(D) Total School Levy	4,149,556
	(B) Estimated Net Taxable Valuation (as of 10/01/21)	435,738,400
	(H) Estimated Equalized Valuation (as of 10/01/21)	451,121,648
	(C) Estimated 2022-23 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.9270
	(F) Estimated 2022-23 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.9523
	(I) Estimated 2022-23 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.8954
	(L) Estimated 2022-23 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.9198

Employee Contract List for District

Name	Category	Measure
Brian Kitchin	Job Title	Superintendent
	Job Title II	Principal
	Base Annual Salary Amount	\$140,000
	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	09/01/21
	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	\$13,325
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	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	\$23,974
	Contractual Post-Employment Benefit Description of Payout of Sick days	Max for unused sick leave
	Contractual Post-Employment Benefit Description of Payout of Vacation days	max for unused vacation leave
	Contractual Post-Employment Benefit Description of Payout of Personal days	non cumulative & non-reimburseable
	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
Brian Kitchin	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	\$84,226
	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	07/01/21
	End Date of Contract	06/30/22
	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	\$18,652
	Contractual Post-Employment Benefit Description of Payout of Sick days	270.5 days max at \$45/day
	Contractual Post-Employment Benefit Description of Payout of Vacation days	323.95 x 20 days
	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
Rianna Ketch	Job Title	Business Administrator
	Job Title II	Board Secretary
	Base Annual Salary Amount	\$85,000
	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
Rianna Ketch	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	10/25/21
	End Date of Contract	06/30/22
	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	\$17,615
	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	326.92 x 8 days
	Contractual Post-Employment Benefit Description of Payout of Personal days	2 days, non cumulative & non-resimburseable
	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
Rianna Ketch	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