

Pupil Enrollment Categories	10-14-2016 Actual	10-13-2017 Actual	10-15-2018 Estimate
On Roll Regular Full-Time	211.0	193.0	161.0
On Roll Special Ed Full-Time	31.0	31.0	41.0
On Roll Subtotal	242.0	224.0	202.0
Sent to Other Districts Special Ed	2.0	2.0	2.0
Received	4.0	6.0	2.0

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	4,582,279	4,444,811	4,311,467
Total Tuition	10-1300	25,437	30,000	60,000
Unrestricted Miscellaneous Revenues	10-1XXX	16,989	0	0
Interest Earned On Capital Reserve Funds	10-1XXX	0	500	500
Subtotal - Revenues From Local Sources		4,624,705	4,475,311	4,371,967
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	39,793	39,793	72,129
Extraordinary Aid	10-3131	1,926	0	0
Categorical Special Education Aid	10-3132	183,763	183,763	183,763
Equalization Aid	10-3176	277,211	277,211	277,211
Categorical Security Aid	10-3177	25,900	25,900	25,900
Parcc Readiness Aid	10-3181	2,720	2,720	0
Per Pupil Growth Aid	10-3182	2,720	2,720	0
Professional Learning Community Aid	10-3183	2,200	2,200	0
Subtotal - Revenues From State Sources		536,233	534,307	559,003
Budgeted Fund Balance - Operating Budget	10-303	0	330,955	74,830
Withdraw From Cap Res-Excess Cost & Oth Cap Prj	10-309	0	0	584,000
Withdrawal From Cap Res - Transfer To Debt Svc Fund	10-317	0	0	233,719
Adjustment For Prior Year Encumbrances		0	124,317	0
Actual Revenues (Over)/Under Expenditures		-874,398	0	0
Total Operating Budget		4,286,540	5,464,890	5,823,519
Grants and Entitlements:				
Revenues from Federal Sources:				
Title I	20-4411-4416	2,650	23,868	19,095

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Title II	20-4451-4455	0	10,603	8,482
I.D.E.A. Part B (Handicapped)	20-4420-4429	54,486	54,599	43,680
Other	20-4XXX	11,492	2,515	2,012
Total Revenues From Federal Sources		68,628	91,585	73,269
Total Grants And Entitlements		68,628	91,585	73,269
Repayment of Debt:				
Transfers From Capital Reserve	40-5210	0	0	233,719
Revenues from Local Sources:				
Local Tax Levy	40-1210	282,158	252,152	0
Total Revenues From Local Sources		282,158	252,152	0
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	79,292	72,766	74,452
Budgeted Fund Balance	40-303	0	1	18,729
Total Local Repayment Of Debt		361,450	324,919	326,900
Actual Revenues (Over)/Under Expenditures		-18,729	0	0
Total Repayment Of Debt		342,721	324,919	326,900
Total Revenues/Sources		4,697,889	5,881,394	6,223,688
Deduct Transfer-Transfers From Capital Reserve	40-5210	0	0	233,719
Total Revenues/Sources Net of Transfers		4,697,889	5,881,394	5,989,969

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	1,285,291	1,616,930	1,558,997
Special Education - Instruction	11-2XX-100-XXX	202,857	217,123	159,972
Basic Skills/Remedial - Instruction	11-230-100-XXX	123,633	81,258	32,266
Bilingual Education - Instruction	11-240-100-XXX	0	100	0
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	28,498	45,977	54,031
Other Instructional Programs - Instruction	11-4XX-100-XXX	0	520	0
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	31,907	121,500	105,150
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	14,122	22,054	37,529
Undist. Expenditures - Health Services	11-000-213-XXX	65,097	70,421	68,668
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	45,150	59,243	49,102
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	73,576	80,445	55,496
Undist. Expenditures - Guidance	11-000-218-XXX	58,153	59,470	75,972
Undist. Expenditures - Child Study Teams	11-000-219-XXX	171,700	217,909	222,229
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	54,051	120,383	135,398
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	63,080	115,473	116,774
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	18,645	87,774	51,500
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	238,404	197,916	166,537
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	105,793	94,547	62,241
Undist. Expend. - Central Services	11-000-251-XXX	131,819	133,113	127,766
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	7,179	11,700	5,000
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	426,797	754,405	533,672
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	307,023	324,000	346,670
Personal Services - Employee Benefits	11-XXX-XXX-2XX	780,697	883,696	995,439
Total Undistributed Expenditures		2,593,193	3,354,049	3,155,143
Total General Current Expense		4,233,472	5,315,957	4,960,409

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Capital Expenditures:				
Equipment	12-XXX-XXX-730	37,509	13,542	0
Facilities Acquisition And Const. Serv.	12-000-400-XXX	852	90,770	584,770
Capital Reserve - Transfer To Repayment Of Debt	12-000-400-933	0	0	233,719
Interest Deposit To Capital Reserve	10-604	0	500	500
Total Capital Outlay		38,361	104,812	818,989
Transfer Of Funds To Charter Schools	10-000-100-56X	14,707	44,121	44,121
General Fund Grand Total		4,286,540	5,464,890	5,823,519
Special Grants and Entitlements:				
Federal Projects:				
Title I	20-XXX-XXX-XXX	2,650	23,868	19,095
Title II	20-XXX-XXX-XXX	0	10,603	8,482
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	54,486	54,599	43,680
Other	20-XXX-XXX-XXX	11,492	2,515	2,012
Total Federal Projects	20-XXX-XXX-XXX	68,628	91,585	73,269
Total Special Revenue Funds		68,628	91,585	73,269
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	342,721	324,919	326,900
Total Debt Service Funds		342,721	324,919	326,900
Total Expenditures/Appropriations		4,697,889	5,881,394	6,223,688
Deduct Transfer-Capital Reserve - Transfer To Repayment Of Debt	12-000-400-933	0	0	233,719
Total Expenditures Net of Transfers		4,697,889	5,881,394	5,989,969

Fund Balance Category	Budget Category	Audited Balance 06/30/2016	Audited Balance 06/30/2017	Estimated Balance 06/30/2018	Estimated Balance 06/30/2019
Unrestricted	General Operating Budget	255,632	257,558	321,926	250,000
Unrestricted	Repayment of Debt	1	18,730	18,729	0
Restricted for General Operating Budget	Capital Reserve	1,030,497	1,780,497	1,707,172	889,953
Restricted for General Operating Budget	Adult Education Programs	0	0	0	0
Restricted for General Operating Budget	Maintenance Reserve	0	0	0	0
Restricted for General Operating Budget	Legal Reserve	325,323	328,227	2,904	0
Restricted for General Operating Budget	Tuition Reserve	0	0	0	0
Restricted for General Operating Budget	Current Expense Emergency Reserve	0	0	0	0
Restricted for General Operating Budget	Impact Aid Reserve for General Expenses (Sections 8002 and 8003)	0	0	0	0
Restricted for General Operating Budget	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

Per Pupil Cost Calculations	2015-16 Actual Costs	2016-17 Actual Costs	2017-18 Original Budget	2017-18 Revised Budget	2018-19 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$16,095	\$16,218	\$19,750	\$22,038	\$22,656
Total Classroom Instruction	\$8,860	\$8,580	\$9,684	\$10,969	\$11,670
Classroom-Salaries and Benefits	\$8,115	\$7,800	\$8,756	\$9,610	\$10,893
Classroom-General Supplies and Textbooks	\$313	\$435	\$690	\$1,094	\$468
Classroom-Purchased Services	\$432	\$345	\$239	\$265	\$308
Total Support Services	\$2,908	\$2,920	\$4,159	\$4,568	\$5,195
Support Services-Salaries and Benefits	\$2,326	\$2,395	\$2,890	\$3,337	\$4,219
Total Administrative Costs	\$2,185	\$2,456	\$2,173	\$2,403	\$2,242
Administration Salaries and Benefits	\$1,603	\$1,853	\$1,598	\$1,773	\$1,615
Total Operations and Maintenance of Plant	\$1,929	\$2,045	\$3,374	\$3,785	\$3,139
Operations and Maintenance-Salaries and Benefits	\$1,052	\$1,119	\$1,369	\$1,551	\$1,734
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$152	\$156	\$312	\$264	\$347
Total Equipment Costs	\$235	\$156	\$0	\$61	\$0
Legal Costs	\$26	\$48	\$41	\$45	\$60
Employee Benefits as a percentage of salaries*	31.56%	31.48%	32.10%	31.45%	35.77%

*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 2017-18 revised appropriations and the 2018-19 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)
Special Education Services	Educational Services Commission of Morris County	0
Social Worker/Psychologist	Fredon/Sandyston-Walpack - Psychologist - 3 days Fredon and 1 day Sandyston-Walpack	0
Staffing - Other	Fredon/Stillwater - Music teacher - 4 days Fredon and 1 day Stillwater	0
Staffing - Other	Fredon/Sandyston-Walpack - Art teacher - 3 days Fredon and 2 days Sandyston-Walpack	0
Staffing - Other	Fredon/Stillwater - Educational Media Specialist - 4.5 days Fredon and .5 day Stillwater	0
Transportation Services, including Fuel	Sussex County Regional Cooperative - Regular and Special Education routes	0
Transportation Services, including Fuel	Kittatinny Regional High School - Non Public routes	0
Purchasing	Purchasing cooperatives: Ed-Data, HCESC, MRESC	0
Purchasing	ACES - electricity	0
Purchasing	?? - fuel oil	0
Municipal/Public Works	Fredon Township	0
Curriculum Services	Curriculum Coordinator shared by Fredon, Stillwater, Sandyston-Walpack and Hampton	0
Insurance Coverages and Benefits	Health Insurance - School Health Insurance Fund	0

ID=Fredon Twp

Category	Amount
(A) General Fund School Levy	4,378,139
(D) Total School Levy	4,504,215
(B) Estimated Net Taxable Valuation (as of 10/01/17)	435,557,797
(H) Estimated Equalized Valuation (as of 10/01/17)	433,177,888
(C) Estimated 2018-19 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.0052
(F) Estimated 2018-19 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.0341
(I) Estimated 2018-19 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.0107
(L) Estimated 2018-19 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.0398

Name=Barbara A. Decker

Category	Measure
Job Title	Business Administrator
Job Title II	None Reported
Base Annual Salary Amount	\$102,500
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	07/01/17
End Date of Contract	06/30/18
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	\$8,500
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	\$12,418
Contractual Post-Employment Benefit Description of Payout of Sick days	100 days @ 1/260 OR \$15K maximum per law
Contractual Post-Employment Benefit Description of Payout of Vacation days	# of days * 1/260
Contractual Post-Employment Benefit Description of Payout of Personal days	NA
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

Name=Barbara A. Decker

Category	Measure
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

Name=Gayle Carrick

Category	Measure
Job Title	Superintendent
Job Title II	Dir of Curriculum
Base Annual Salary Amount	\$147,794
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	07/01/17
End Date of Contract	12/31/18
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	0
Contracted Number of Annual Sick Days	0
Contracted Number of Annual Personal Days	0
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	\$2,834
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	\$0
Contractual Post-Employment Benefit Description of Payout of Sick days	Not Applicable - Interim Position
Contractual Post-Employment Benefit Description of Payout of Vacation days	Not Applicable - Interim Position
Contractual Post-Employment Benefit Description of Payout of Personal days	Not Applicable - Interim Position
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

Name=Gayle Carrick

Category	Measure
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

Name=Luke Vanderhoff

Category	Measure
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	Buildings & Grounds
Base Annual Salary Amount	\$76,304
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	07/01/17
End Date of Contract	06/30/18
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	0
Description of Other Contracted Non-Working Days	None Reported
Total Allowances Amount	\$250
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	\$13,109
Contractual Post-Employment Benefit Description of Payout of Sick days	200 day max @ \$45/day
Contractual Post-Employment Benefit Description of Payout of Vacation days	25 day max @ 1/260 of annual salary
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

Name=Luke Vanderhoff

Category	Measure
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

Name=Paul Gallagher

Category	Measure
Job Title	Vice Principal
Job Title II	Director CST
Base Annual Salary Amount	\$82,000
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	07/01/17
End Date of Contract	06/30/18
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	15
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	\$2,000
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	\$4,904
Contractual Post-Employment Benefit Description of Payout of Sick days	NA
Contractual Post-Employment Benefit Description of Payout of Vacation days	20 days max paid @ per diem rate
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

Name=Paul Gallagher

Category	Measure
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