

03/25/2010

SUSSEX - FREDON TWP

Advertised Enrollments

ENROLLMENT CATEGORY	October 15, 2008 Actual	October 15, 2009 Actual	October 15, 2010 Estimated
Pupils on Roll Regular Full-Time	311	308	295
Pupils on Roll - Special Full-Time	28	41	36
Private School Placements	1	1	1
Pupils Sent to Other Dists-Spec Ed Prog	7	1	1

SUSSEX - FREDON TWP

Advertised Revenues

Budget Category	Account	2008-09 Actual	2009-10 Revised	2010-11 Anticipated
<b>OPERATING BUDGET</b>				
Budgeted Fund Balance - Operating Budget	10-303			129,124
Withdraw from Cap Res-Excess Cost & Oth Cap Prj	10-309		139,992	
Transfers from Other Funds	10-5200	-63,714		
<b>Revenues from Local Sources:</b>				
Local Tax Levy	10-1210	4,061,965	4,183,762	4,105,544
Interest Earned on Capital Reserve Funds	10-1XXX	38		
Unrestricted Miscellaneous Revenues	10-1XXX	42,535	15,000	5,000
<b>SUBTOTAL</b>		<b>4,104,538</b>	<b>4,198,762</b>	<b>4,110,544</b>
<b>Revenues from State Sources:</b>				
Extraordinary Aid	10-3131	59,820		
Other State Aids	10-3XXX	4,457		
Categorical Special Education Aid	10-3132	176,069	175,023	98,625
Equalization Aid	10-3176	292,118	226,553	286,172
Categorical Security Aid	10-3177	24,642	24,039	
Categorical Transportation Aid	10-3121	125,306	157,256	
<b>SUBTOTAL</b>		<b>682,412</b>	<b>582,871</b>	<b>384,797</b>
<b>Revenues from Federal Sources:</b>				
Equalization Aid - ARRA ESF	16-4520		48,348	
Equalization Aid - ARRA GSF	17-4521		1,872	
<b>SUBTOTAL</b>			<b>50,220</b>	
Adjustment for Prior Year Encumbrances			68,293	
Actual Revenues (Over)/Under Expenditures		-57,284		
<b>TOTAL OPERATING BUDGET</b>		<b>4,665,952</b>	<b>5,040,138</b>	<b>4,624,465</b>
<b>GRANTS AND ENTITLEMENTS</b>				
<b>Revenues from Federal Sources:</b>				
Title I	20-4411-4416	11,063		
I.D.E.A. Part B (Handicapped)	20-4420-4429	69,966	45,000	45,000
Other	20-4XXX	45,106		20,000
<b>TOTAL REVENUES FROM FEDERAL SOURCES</b>		<b>126,135</b>	<b>45,000</b>	<b>65,000</b>
<b>TOTAL GRANTS AND ENTITLEMENTS</b>		<b>126,135</b>	<b>45,000</b>	<b>65,000</b>
<b>REPAYMENT OF DEBT</b>				
Budgeted Fund Balance	40-303		4,347	
Transfers from Other Funds	40-5200	63,714		
Transfers from Capital Reserve	40-5210		139,992	
<b>Revenues from Local Sources:</b>				
Local Tax Levy	40-1210		55,000	189,489
Miscellaneous	40-1XXX	14,559		
<b>TOTAL REVENUES FROM LOCAL SOURCES</b>		<b>14,559</b>	<b>55,000</b>	<b>189,489</b>
<b>Revenues from State Sources:</b>				
Debt Service Aid Type II	40-3160	32,484	88,720	69,341
<b>TOTAL LOCAL REPAYMENT OF DEBT</b>		<b>110,757</b>	<b>288,059</b>	<b>258,830</b>
Actual Revenues (Over)/Under Expenditures		10,496		
<b>TOTAL REPAYMENT OF DEBT</b>		<b>121,253</b>	<b>288,059</b>	<b>258,830</b>
<b>TOTAL REVENUES/SOURCES</b>		<b>4,913,340</b>	<b>5,373,197</b>	<b>4,948,295</b>
<b>DEDUCT REVENUES INCLUDED IN MULTIPLE FUNDS DUE TO TRANSFERS:</b>				
Transfers from Capital Reserve	40-5210		139,992	
<b>TOTAL REVENUES/SOURCES NET OF TRANSFERS</b>		<b>4,913,340</b>	<b>5,233,205</b>	<b>4,948,295</b>

SUSSEX - FREDON TWP

Advertised Appropriations

Budget Category	Account	2008-09 Expenditures	2009-10 Rev. Approp.	2010-11 Appropriations
<b>GENERAL CURRENT EXPENSE</b>				
Instruction:				
Regular Programs	11-1XX-100-XXX	1,544,669	1,534,866	1,454,134
Special Education	11-2XX-100-XXX	109,924	169,895	179,275
Basic Skills/Remedial	11-230-100-XXX	117,125	115,870	147,563
Bilingual Education	11-240-100-XXX		550	550
School-Spon. Co/Extra-Curr. Activities	11-401-100-XXX	12,953	19,580	21,260
Support Services:				
Tuition	11-000-100-XXX	254,072	189,514	231,596
Attendance and Social Work Services	11-000-211-XXX	9,883	7,406	7,613
Health Services	11-000-213-XXX	54,604	58,258	59,815
Speech, OT, PT, Related & Extraordinary Services	11-000-216,217	217,153	248,075	191,005
Guidance	11-000-218-XXX	35,135	34,850	48,500
Child Study Teams	11-000-219-XXX	163,340	214,966	238,698
Improvement of Instructional Services	11-000-221-XXX	2,563	4,889	4,625
Educational Media Services - School Library	11-000-222-XXX	72,074	74,466	56,724
Instructional Staff Training Services	11-000-223-XXX	11,499	13,011	8,250
General Administration	11-000-230-XXX	267,012	314,645	288,824
School Administration	11-000-240-XXX	73,217	74,967	84,829
Central Svcs & Admin Info Technology	11-000-25X-XXX	177,219	195,892	155,578
Operation and Maintenance of Plant Services	11-000-26X-XXX	326,709	373,403	365,494
Student Transportation Services	11-000-270-XXX	447,814	462,673	371,953
Personal Services - Employee Benefits	11-XXX-XXX-2XX	555,103	619,993	652,290
Food Services	11-000-310-XXX		2,500	1,000
Total Support Services Expenditures		2,667,397	2,889,508	2,766,794
<b>TOTAL GENERAL CURRENT EXPENSE</b>		<b>4,452,068</b>	<b>4,730,269</b>	<b>4,569,576</b>
<b>CAPITAL EXPENDITURES</b>				
Equipment	12-XXX-XXX-73X	27,198	29,974	3,000
Facilities Acquisition and Construction Services	12-000-4XX-XXX	177,758	92,731	
Capital Reserve-Transfer to Repayment of Debt	12-000-4XX-933		139,992	
<b>TOTAL CAPITAL EXPENDITURES</b>		<b>204,956</b>	<b>262,697</b>	<b>3,000</b>
Transfer of Funds to Charter Schools	10-000-100-56X	8,928	47,172	51,889
<b>OPERATING BUDGET GRAND TOTAL</b>		<b>4,665,952</b>	<b>5,040,138</b>	<b>4,624,465</b>
<b>SPECIAL GRANTS AND ENTITLEMENTS</b>				
Title I	20-XXX-XXX-XXX	11,063		
Federal Projects:				
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	69,966	45,000	45,000
Other Special Projects	20-XXX-XXX-XXX	45,106		20,000
Total Federal Projects		126,135	45,000	65,000
<b>TOTAL GRANTS AND ENTITLEMENTS</b>		<b>126,135</b>	<b>45,000</b>	<b>65,000</b>
<b>REPAYMENT OF DEBT</b>				
Repayment of Debt - Regular	40-701-510-XXX	121,253	288,059	258,830
<b>TOTAL REPAYMENT OF DEBT</b>		<b>121,253</b>	<b>288,059</b>	<b>258,830</b>
Total Expenditures		4,913,340	5,373,197	4,948,295
<b>DEDUCT EXPENDITURES INCLUDED IN MULTIPLE FUNDS DUE TO TRANSFERS:</b>				
Local Contrib-Transfer to Grants & Entitlements	11-1XX-100-930			
Capital Reserve - Transfer to Repayment of Debt	12-000-400-933		139,992	
Transfer Property Sale Proceeds to Debt Svc Res	11-000-520-934			
<b>TOTAL EXPENDITURES NET OF TRANSFERS</b>		<b>4,913,340</b>	<b>5,233,205</b>	<b>4,948,295</b>

SUSSEX - FREDON TWP

Advertised Recapitulation of Balance

Budget Category	Audited Balance 6/30/2008	Audited Balance 6/30/2009	Estimated Balance 6/30/2010	E
<b>Unassigned:</b>				
General Operating Budget	328,032	379,124	379,124	
Repayment of Debt	10,496	0	0	
<b>Restricted for Specific Purposes:</b>				
General Operating Budget:				
Capital Reserve	14,992	76,315	0	
Adult Education Programs	0	0	0	
Maintenance Reserve	0	0	0	
Legal Reserve	0	0	0	
Tuition Reserve	0	0	0	
Current Expense Emergency Reserve	0	0	0	
Restricted for Repayment of Debt	0	0	0	

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Advertised Per Pupil Cost Calculations

2010 - 2011

	2007-08 Actual	2008-09 Actual	2009-10 Original Budget	2009-10 Revised Budget	2010-2011 Proposed Budget
Per Pupil Cost Calculations:	(1)	(2)	(3)	(4)	(5)
Total Comparative Per Pupil Cost	10109	11178	10977	11752	12055
Total Classroom Instruction	5461	6372	5991	6326	6640
Classroom-Salaries and Benefits	5087	5923	5459	5726	6249
Classroom-General Supplies and Textbooks	244	313	320	344	166
Classroom-Purchased Services and Other	131	136	212	256	225
Total Support Services	1781	1969	2052	2208	2202
Support Services-Salaries and Benefits	1358	1528	1481	1686	1691
Total Administrative Costs	1614	1770	1733	1929	1861
Administration-Salaries and Benefits	1132	1234	1187	1283	1285
Legal Costs	0	0	81	95	84
Total Operations and Maintenance of Plant	1219	1017	1129	1209	1252
Operations & Maintenance of Plant-Salary & Ben.	598	232	637	707	717
Total Food Services Costs	0	0	7	7	3
Total Extracurricular Costs	31	47	60	68	78
Total Equipment Costs	72	81	78	86	9
Employee Benefits as a % of Salaries	20.7	22.6	23.2	23.2	24.4

The information presented in columns 1 through 3 as well as the related descriptions of the per pupil cost calculations are contained in the 2010 Comparative Spending Guide and can be found on the Department of Education's Internet address: <http://www.state.nj.us/education> under Finance, when available. This publication is available in the board office and public libraries. The same calculations were performed using the 2009-10 revised appropriations and 2010-11 budgeted appropriations presented in this advertised budget. Total 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.

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Unusual Revenues and Appropriations

Line Number	Revenue Source or Approp. Due to	10-11 Amount	Description of circumstances
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Total Unusual Revenues: 0 Total Unusual Appropriations: 0

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Shared Services -- Description of Shared Services

Shared services consist of but are not limited the following:  
 Stillwater/Fredon - LDTC - 2 days @ Fredon and 3 days @ Stillwater  
 Allamuchy/Fredon - Interlocal Service Agreement - sub nursing service  
 Hampton/Stillwater/Fredon/Sandyston/Kittatinny - curriculum coordinator  
 Sussex County Regional Cooperative - Transportation Services  
 Educational Data Services - Bid purchasing cooperative  
 Kittatinny Regional - N/P Transportation & Aid in Lieu of services  
 ACES Bid - Energy cooperative  
 Educational Services Commission of Morris County - Cooperative  
 Sussex County Educational Services Commission - Substitute Services  
 ACT Bid - Communications cooperative  
 Fredon School / Fredon Township - snow removal & field maintenance

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22a. Estimated Tax Rate Information

A. Estimated 10-11 School Tax Rate

WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS  
 General Fund School Levy 4,144,653 (A)  
 Estimated Net Taxable Valuation (as of 10/01/2009 ) 559,811,217 (B)  
 Estimated 10-11 General Fund School Tax Rate=(A)/(B)X100 0.7404 (C)

WITH REPAYMENT OF DEBT AND ADJUSTMENTS

Total School Levy 4,266,898 (D)  
 Estimated Net Taxable Valuation (as of 10/01/2009 ) 559,811,217 (E)  
 Estimated 10-11 Total School Tax Rate=(D)/(E)X100 0.7622 (F)

B. Estimated 10-11 Equalized School Tax Rate

WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS

General Fund School Levy	4,144,653 (G)
Estimated Equalized Valuation (as of 10/01/2009 )	530,967,232 (H)
Estimated 10-11 Equalized General Fund School Tax Rate=(G)/(H)X100	0.7806 (I)

WITH REPAYMENT OF DEBT AND ADJUSTMENTS

Total School Levy	4,266,898 (J)
Estimated Equalized Valuation (as of 10/01/2009 )	530,967,232 (K)
Estimated 10-11 Equalized Total School Tax Rate=(J)/(K)X100	0.8036 (L)

SUSSEX - FREDON TWP

17. Salaries and Benefits of Certain District Employees

Name	Salvatore Constantino
Job Title	Superintendent

Base Annual Salary	144,810
FTE	1.0
Shared with Another District?	N
Member of Collective Bargaining ?	N
Contract Terms:	
Beginning Date of Contract	07/01/2010
Ending Date of Contract	07/01/2015
Annual Work Days	220
Annual Vacation Days	20
Annual Sick Days	12
Annual Personal Days	4
Annual Consulting Days	0
Other Non-working days	0
Description-Other Non-working Days	

Benefits:	
Allowances	4,200
Bonuses	0
Stipends	0
District Contributions above Teacher amount for:	
Health Insurance	0
Dental Insurance	0
Life Insurance	0
Other Insurances	0
Retirement Plans	0

Post-Employment Benefits	0
Description of:	
Buyback of Sick Days	
Buyback of Vac. Days	
Buyback of Personal Days	
Other Post-Emp. Benefits	
Other Post-Emp. Benefits	
Other Post-Emp. Benefits	

In-Kind and Other Remuneration	0
Description of:	
Annual Buyback of Sick Days	
Annual Buyback of Vac. Days	
Annual Buyback of Personal Days	
All Other In-Kind/Remuneration	

Additional Comments

SUSSEX - FREDON TWP

17. Salaries and Benefits of Certain District Employees

Name	Donna Mosner
Job Title	Business Administrator

Base Annual Salary	102,155
FTE	1.0
Shared with Another District?	N
Member of Collective Bargaining ?	N
Contract Terms:	
Beginning Date of Contract	07/01/2010
Ending Date of Contract	06/30/2011
Annual Work Days	220
Annual Vacation Days	20
Annual Sick Days	12
Annual Personal Days	4
Annual Consulting Days	0
Other Non-working days	0
Description-Other Non-working Days	

Benefits:	
Allowances	0
Bonuses	0
Stipends	0
District Contributions above Teacher amount for:	
Health Insurance	0
Dental Insurance	0
Life Insurance	0
Other Insurances	0
Retirement Plans	0
Post-Employment Benefits	0
Description of:	
Buyback of Sick Days	
Buyback of Vac. Days	
Buyback of Personal Days	
Other Post-Emp. Benefits	
Other Post-Emp. Benefits	
Other Post-Emp. Benefits	
In-Kind and Other Remuneration	0
Description of:	
Annual Buyback of Sick Days	
Annual Buyback of Vac. Days	
Annual Buyback of Personal Days	
All Other In-Kind/Remuneration	

Additional Comments