

Advertised Enrollments

Pupil Enrollment Categories	10-15-2024 Actual	10-15-2025 Actual	10-15-2026 Estimate
On Roll Regular Full-Time	177.0	190.0	195.0
On Roll Special Ed Full-Time	28.0	30.0	27.0
On Roll Subtotal	205.0	220.0	222.0
Sent to Other Districts Special Ed	1.0	1.0	1.0

Advertised Revenues

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
General Fund Revenues from Local Sources	Local Tax Levy-Base Budget	10-1210	4,265,718	4,398,876	4,700,166
	Total Tax Levy	10-121x	4,265,718	4,398,876	4,700,166
	Unrestricted Miscellaneous Revenues	10-1XXX	87,784	25,000	25,000
	Interest Earned on Maintenance Reserve	10-1XXX	0	0	100
	Interest Earned on Capital Reserve Funds	10-1XXX	44,650	10,000	10,000
	Total Revenues from Local Sources		4,398,152	4,433,876	4,735,266
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	33,235	90,281	99,215
	Extraordinary Aid	10-3131	24,473	0	0
	Categorical Special Education Aid	10-3132	196,640	206,610	216,769
	Equalization Aid	10-3176	49,269	0	0
	Categorical Security Aid	10-3177	25,900	26,455	26,762
	Other State Aids	10-3XXX	5,137	0	0
	Total Revenues from State Sources		334,654	323,346	342,746
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	280,087	279,610
	Withdrawal from Capital Reserve for Local Share	10-307	0	180,000	687,500
	Adjustment for Prior Year Encumbrances		0	33,853	0
	Actual Revenues (Over)/Under Expenditures		-353,497	0	0
General Fund Revenues	Total Operating Budget		4,379,309	5,251,162	6,045,122
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	4,870	0	0
	Other Revenue from Local Sources	20-1XXX	2,625	3,150	0
	Total Revenues from Local Sources	20-1XXX	7,495	3,150	0
Special Revenue Fund Revenues from State Sources	Preschool Education Aid-Prior Year Carryover	20-3218	0	177,013	205,399
	Preschool Education Aid	20-3218	356,514	446,488	462,476
	Total Revenues from State Sources		356,514	623,501	667,875
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	0	14,875	11,156
	Title II	20-4451-4455	2,780	4,686	3,515
	Title IV	20-4471-4474	10,000	10,000	7,500
	IDEA Part B (Handicapped)	20-4420-4429	55,120	58,158	43,619
	ARP-ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	53	0	0

Advertised Revenues

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
Special Revenue Fund Revenues from Federal Sources	ARP-ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	1,560	0	0
	ARP-ESSER Subgrant-New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-4544	800	0	0
	ARP-ESSER	20-4540	1,703	0	0
	Other	20-4XXX	40,350	24,310	18,250
	Total Revenues from Federal Sources		112,366	112,029	84,040
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten	20-5200	76,980	0	0
	Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	31,892	33,034
Special Revenue Fund Revenues	Total Grants and Entitlements		552,678	770,572	784,949
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	253,201	253,162	253,046
	Total Revenues from Local Sources		253,201	253,162	253,046
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	74,674	74,663	74,629
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		327,875	327,825	327,675
Debt Service Fund Revenues	Total Repayment of Debt		327,875	327,825	327,675
All Fund Revenues	Total Revenues/Sources		5,259,862	6,349,559	7,157,746
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten	20-5200	76,980	0	0
	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	31,892	33,034
	Total Revenues/Sources Net of Transfers		5,182,882	6,317,667	7,124,712

Advertised Appropriations

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	1,242,355	1,313,238	1,418,508
	Special Education-Instruction	11-2XX-100-XXX	195,030	300,426	312,938
	Basic Skills/Remedial-Instruction	11-230-100-XXX	1,250	0	0
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	41,014	36,248	42,693
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	29,667	11,495	64,861
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	39,822	37,622	42,863
	Undistributed Expenditures-Health Services	11-000-213-XXX	79,213	91,825	91,642
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	128,832	136,628	152,408
	Undistributed Expenditures>Other Support Services, Students>Extraordinary Services	11-000-217-XXX	75,932	81,824	122,022
	Undistributed Expenditures-Guidance	11-000-218-XXX	98,129	95,622	44,757
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	172,955	171,757	234,887
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	67,098	89,139	60,634
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	51,523	54,157	57,848
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	9,581	15,975	16,000
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	180,704	197,671	190,476
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	55,551	68,769	120,461
	Undistributed Expenditures-Central Services	11-000-251-XXX	143,734	166,341	150,232
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	0	47,404	0
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	566,520	728,542	675,773
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	281,739	319,735	369,145
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	879,360	1,048,534	1,107,851
	Total Undistributed Expenditures		2,860,360	3,363,040	3,501,860
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	0	100
General Fund Current Expenses	Total General Current Expense		4,340,009	5,012,952	5,276,099
Capital Outlay	Facilities Acquisition and Construction Services	12-000-400-XXX	770	180,770	688,270
	Interest Deposit to Capital Reserve	10-604	0	10,000	10,000
	Total Capital Outlay		770	190,770	698,270

Advertised Appropriations

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	38,530	47,440	70,753
	General Fund Grand Total		4,379,309	5,251,162	6,045,122
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	2,625	3,150	0
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	197,139	215,106	234,203
	Support Services	20-218-200-XXX	231,995	232,382	276,892
	Facility Acquisition and Construction Services	20-218-400-XXX	4,360	207,905	189,814
	Total Preschool Education Aid	20-218-XXX-XXX	433,494	655,393	700,909
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	433,494	655,393	700,909
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	0	14,875	11,156
	Title II	20-XXX-XXX-XXX	2,780	4,686	3,515
	Title IV	20-XXX-XXX-XXX	10,000	10,000	7,500
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	55,120	58,158	43,619
	Other	20-XXX-XXX-XXX	40,350	24,310	18,250
	ARP-ESSER Grant Program	20-487-xxx-xxx	1,703	0	0
	ARP-ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	53	0	0
	ARP-ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	1,560	0	0
	ARP-ESSER Subgrant New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-491-xxx-xxx	800	0	0
	Total Federal Projects	20-XXX-XXX-XXX	112,366	112,029	84,040
Special Revenue Fund Expenses	Total Special Revenue Funds		552,678	770,572	784,949
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	327,875	327,825	327,675
	Total Debt Service Funds		327,875	327,825	327,675
All Fund Expenses	Total Expenditures/Appropriations		5,259,862	6,349,559	7,157,746
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Regular	11-105-100-935	76,980	0	0
	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	0	31,892	33,034
	Total Expenditures Net of Transfers		5,182,882	6,317,667	7,124,712

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2024	Audited Balance 06/30/2025	Estimated Balance 06/30/2026	Estimated Balance 06/30/2027
Unrestricted	General Operating Budget	280,087	309,697	279,610	250,000
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	1,562,352	1,827,459	1,657,459	979,959
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	0	25,000	25,000	25,100
	Legal Reserve	500,000	500,000	250,000	0
	Unemployment Fund	108,973	118,482	118,482	118,482
	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	7,546	8,223	8,223	8,223
	Scholarship Fund	0	0	0	0
Restricted for Repayment of Debt	Restricted for Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2023-24 Actual Costs	2024-25 Actual Costs	2025-26 Original Budget	2025-26 Revised Budget	2026-27 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$21,492	\$21,226	\$23,254	\$23,382	\$24,282
Total Classroom Instruction	\$10,242	\$10,338	\$11,455	\$11,437	\$12,256
Classroom-Salaries and Benefits	\$9,674	\$9,888	\$10,704	\$10,708	\$11,432
Classroom-General Supplies and Textbooks	\$231	\$140	\$349	\$326	\$385
Classroom-Purchased Services	\$338	\$309	\$402	\$403	\$438
Total Support Services	\$5,242	\$4,981	\$5,037	\$4,988	\$5,283
Support Services-Salaries and Benefits	\$3,937	\$3,714	\$3,671	\$3,462	\$3,653
Total Administrative Costs	\$2,647	\$2,365	\$2,620	\$2,784	\$2,774
Administration Salaries and Benefits	\$2,096	\$1,859	\$1,954	\$1,948	\$2,222
Total Operations and Maintenance of Plant	\$3,100	\$3,211	\$3,802	\$3,882	\$3,633
Operations and Maintenance-Salaries and Benefits	\$1,447	\$1,653	\$1,855	\$1,811	\$1,824
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$205	\$276	\$279	\$233	\$276
Total Equipment Costs	\$147	\$21	\$762	\$954	\$867
Legal Costs	\$17	\$39	\$46	\$110	\$162
Employee Benefits as a percentage of salaries*	36.52%	39.21%	44.66%	42.51%	43.07%

*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.nj.gov/education/guide/>. This publication is also available in the board office and public libraries. The same calculations were performed using the 2025-26 revised appropriations and the 2026-27 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, Hamton, Fredon, Kittatinny, and Sandyston-Walpack	0
Purchasing	Purchasing Cooperatives - Ed Data, HCESC, MRESC	0
Social Worker/Psychologist	Sandyston-Walpack Shared School Psychologist	0
Special Education Services	Sussex County Educational Services Commission	0
	Morris County Educational Services Commission	0
Staffing - Other	Shared CST Coordinator / Director with Kittatinny	0
	PEA PIC/PERS shared with Hampton, Fredon, Stillwater, and Sandyston-Walpack	0
Transportation Services, including Fuel	Sussex County Regional Cooperative - Regular and Special Education Routes	0

Estimated Tax Rates

Municipality	Category	Amount
Fredon Twp	(A) General Fund School Levy	4,549,521
	(D) Total School Levy	4,802,567
	(B) Estimated Net Taxable Valuation (as of 10/01/25)	434,171,600
	(H) Estimated Equalized Valuation (as of 10/01/25)	662,149,764
	(C) Estimated 2026-27 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.0479
	(F) Estimated 2026-27 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.1061
	(I) Estimated 2026-27 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.6871
	(L) Estimated 2026-27 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.7253

Employee Contract List for District

Name	Category	Measure
Erin Siipola	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$117,875
	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	07/01/25
	End Date of Contract	06/30/26
	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	\$1,475
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$350
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$22,707
	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
	Contractual Post-Employment Benefit Description of Payout of Personal days	Non cumulative and 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
Erin Siipola	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
Kelly Hart	Job Title	Superintendent
	Job Title II	Principal
	Base Annual Salary Amount	\$137,025
	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	01/01/25
	End Date of Contract	06/30/29
	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

Employee Contract List for District

Name	Category	Measure
Kelly Hart	Total Allowances Amount	\$5,368
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$350
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$23,959
	Contractual Post-Employment Benefit Description of Payout of Sick days	Max per contract
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Max for unused vacation
	Contractual Post-Employment Benefit Description of Payout of Personal days	Non cumulative and non reimburseable
	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	\$92,969
	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	07/01/25
	End Date of Contract	06/30/26
	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	\$1,618
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$325
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$17,932
	Contractual Post-Employment Benefit Description of Payout of Sick days	Max payout allowed
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Max payout allowed
	Contractual Post-Employment Benefit Description of Payout of Personal days	Non cumulative and non reimbursement
	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
Michael Jones	Job Title	Vice Principal
	Job Title II	None Reported
	Base Annual Salary Amount	\$80,000
	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	09/01/25
	End Date of Contract	06/30/26
	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	\$4,400
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$280
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$22,692
	Contractual Post-Employment Benefit Description of Payout of Sick days	Max payout allowed

Employee Contract List for District

Name	Category	Measure
Michael Jones	Contractual Post-Employment Benefit Description of Payout of Vacation days	Max payout allowed
	Contractual Post-Employment Benefit Description of Payout of Personal days	Non cumulative and non reimburseable
	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