

**Advertised Enrollments**

Pupil Enrollment Categories	10-15-2018 Actual	10-15-2019 Actual	10-15-2020 Estimate
On Roll Regular Full-Time	661.0	668.0	631.0
On Roll Special Ed Full-Time	161.0	158.0	154.0
On Roll Subtotal	822.0	826.0	785.0
In Private School Placements	2.0	4.0	6.0
Sent to Other Districts Special Ed	3.0	2.0	2.0
Received	14.0	18.0	21.0

## Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	11,288,589	11,288,589	11,288,589
	Total Tuition	10-1300	42,000	45,000	60,000
	Rents and Royalties	10-1910	14,938	0	15,000
	Unrestricted Miscellaneous Revenues	10-1XXX	125,945	14,000	205,731
	Other Restricted Miscellaneous Revenues	10-1XXX	45,592	0	0
	Total Revenues from Local Sources		11,517,064	11,347,589	11,569,320
General Fund Revenues from State Sources	School Choice Aid	10-3116	441,082	345,566	364,276
	Categorical Transportation Aid	10-3121	232,137	232,137	232,137
	Extraordinary Aid	10-3131	104,073	0	0
	Categorical Special Education Aid	10-3132	542,873	542,873	542,873
	Equalization Aid	10-3176	2,512,278	2,249,745	1,836,385
	Categorical Security Aid	10-3177	70,573	70,573	70,573
	Other State Aids	10-3XXX	2,517	0	0
	Total Revenues from State Sources		3,905,533	3,440,894	3,046,244
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	0	8,000	8,000
	Total Revenues from Federal Sources		0	8,000	8,000
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	60,000	245,000
	Withdrawal from Capital Reserve for Local Share	10-307	0	0	1,200,000
	Withdrawal from Maintenance Reserve	10-310	0	0	125,000
	Adjustment for Prior Year Encumbrances		0	87,086	0
	Actual Revenues (Over)/Under Expenditures		-85,692	0	0
General Fund Revenues	Total Operating Budget		15,336,905	14,943,569	16,193,564
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	6,340	19,607	0
	Total Revenues from Local Sources	20-1XXX	6,340	19,607	0
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	32,110	59,955	37,800
	Title II	20-4451-4455	11,656	13,302	10,700
	Title IV	20-4471-4474	9,463	14,550	8,500
	I.D.E.A. Part B (Handicapped)	20-4420-4429	188,085	186,292	158,000
	Total Revenues from Federal Sources		241,314	274,099	215,000

## Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Special Revenue Fund Revenues	Total Grants and Entitlements		247,654	293,706	215,000
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	741,221	744,482	752,440
	Total Revenues from Local Sources		741,221	744,482	752,440
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	192	66
	Total Local Repayment of Debt		741,221	744,674	752,506
	Actual Revenues (Over)/Under Expenditures		302	0	0
Debt Service Fund Revenues	Total Repayment of Debt		741,523	744,674	752,506
All Fund Revenues	Total Revenues/Sources		16,326,082	15,981,949	17,161,070
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		16,326,082	15,981,949	17,161,070

## Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	4,153,514	3,936,214	3,965,175
	Special Education-Instruction	11-2XX-100-XXX	1,593,457	1,732,882	1,686,630
	Basic Skills/Remedial-Instruction	11-230-100-XXX	375,725	368,260	380,010
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	47,342	41,851	42,351
	School-Sponsored Athletics-Instruction	11-402-100-XXX	23,528	27,787	30,242
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	306,449	530,489	642,590
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	39,815	44,433	45,450
	Undistributed Expenditures-Health Services	11-000-213-XXX	151,340	158,460	163,460
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	501,766	564,465	543,120
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	177,878	123,620	93,864
	Undistributed Expenditures-Guidance	11-000-218-XXX	190,703	200,700	202,700
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	413,803	412,180	412,125
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	270,874	228,485	188,195
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	132,882	138,919	169,490
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	74,537	28,000	29,000
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	343,999	430,379	391,093
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	463,027	550,768	481,808
	Undistributed Expenditures-Central Services	11-000-251-XXX	264,715	299,380	282,305
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	88,092	136,300	123,800
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	1,314,454	1,272,027	1,343,247
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	558,325	613,817	738,400
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	2,730,432	2,617,105	2,748,841
	Total Undistributed Expenditures			8,023,091	8,349,527
General Fund Current Expenses	Total General Current Expense		14,216,657	14,456,521	14,703,896
Capital Outlay	Equipment	12-XXX-XXX-730	181,909	220,746	70,000
	Facilities Acquisition and Construction Services	12-000-400-XXX	734,164	81,396	1,261,496
	Total Capital Outlay		916,073	302,142	1,331,496

## Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	204,175	184,906	158,172
	General Fund Grand Total		15,336,905	14,943,569	16,193,564
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	6,340	19,607	0
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	32,110	59,955	37,800
	Title II	20-XXX-XXX-XXX	11,656	13,302	10,700
	Title IV	20-XXX-XXX-XXX	9,463	14,550	8,500
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	188,085	186,292	158,000
	Total Federal Projects	20-XXX-XXX-XXX	241,314	274,099	215,000
Special Revenue Fund Expenses	Total Special Revenue Funds		247,654	293,706	215,000
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	741,523	744,674	752,506
	Total Debt Service Funds		741,523	744,674	752,506
All Fund Expenses	Total Expenditures/Appropriations		16,326,082	15,981,949	17,161,070
Expenses Net of Transfers	Total Expenditures Net of Transfers		16,326,082	15,981,949	17,161,070

## Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2018	Audited Balance 06/30/2019	Estimated Balance 06/30/2020	Estimated Balance 06/30/2021
Restricted for General Operating Budget	Capital Reserve	2,774,756	2,953,151	2,953,151	1,753,151
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	150,000	850,000	850,000	725,000
	Legal Reserve	0	0	0	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	357,088	473,328	542,130	297,130
	Repayment of Debt	560	258	66	0

### Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2017-18 Actual Costs	2018-19 Actual Costs	2019-20 Original Budget	2019-20 Revised Budget	2020-21 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$15,708	\$16,387	\$16,782	\$16,283	\$17,191
Total Classroom Instruction	\$9,454	\$9,672	\$9,819	\$9,449	\$10,048
Classroom-Salaries and Benefits	\$9,195	\$9,343	\$9,417	\$9,131	\$9,481
Classroom-General Supplies and Textbooks	\$222	\$288	\$353	\$267	\$520
Classroom-Purchased Services	\$37	\$42	\$49	\$52	\$47
Total Support Services	\$2,757	\$2,998	\$3,019	\$2,869	\$2,999
Support Services-Salaries and Benefits	\$2,243	\$2,598	\$2,602	\$2,412	\$2,575
Total Administrative Costs	\$1,678	\$1,751	\$1,980	\$2,055	\$2,021
Administration Salaries and Benefits	\$1,346	\$1,419	\$1,516	\$1,558	\$1,550
Total Operations and Maintenance of Plant	\$1,651	\$1,805	\$1,801	\$1,751	\$1,950
Operations and Maintenance-Salaries and Benefits	\$794	\$832	\$883	\$856	\$908
Board Contribution to Food Services	\$12	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$102	\$111	\$111	\$108	\$120
Total Equipment Costs	\$41	\$223	\$189	\$271	\$90
Legal Costs	\$29	\$12	\$50	\$42	\$52
Employee Benefits as a percentage of salaries*	29.66%	30.03%	29.38%	28.96%	31.38%

\*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 2019-20 revised appropriations and the 2020-21 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)
Business Services	Morris County ESC-Health & Safety Consultant	0
Insurance Coverages and Benefits	School Alliance Insurance Fund-Liability Insurance, Workers Compensation and Vehicles	0
	School Health Insurance Fund-Health Benefits	0
Municipal/Public Works	Purchase fuel and sewer services from Byram Township	0
Purchasing	NJ educational Services-Purchasing Cooperative	0
	Hunterdon County Regional Educational Services	0
	Shared Cost of Demographic Study with Stanhope, Lenape Valley, and Netcong Board of Education	0
Special Education Services	Morris County Educational Services Commission	0
	Sussex County Educational Services	0
	Share an Occupational Therapist with Netcong Board of Education	0
Transportation Services, including Fuel	Sussex County Regional Cooperative	0



## Estimated Tax Rates

Municipality	Category	Amount
Byram	(A) General Fund School Levy	11,288,589
	(D) Total School Levy	12,037,050
	(B) Estimated Net Taxable Valuation (as of 10/01/19)	926,211,000
	(H) Estimated Equalized Valuation (as of 10/01/19)	994,856,069
	(C) Estimated 2020-21 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.2188
	(F) Estimated 2020-21 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.2996
	(I) Estimated 2020-21 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.1347
	(L) Estimated 2020-21 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.2099

## Employee Contract List for District

Name	Category	Measure
Alice Bresett	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$125,700
	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	07/01/19
	End Date of Contract	06/30/20
	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	\$1,640
	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	\$19,365
	Contractual Post-Employment Benefit Description of Payout of Sick days	Per contract maximum upon retirement with 15 years in the district
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Per contract maximum 20 days at per diem rate
	Contractual Post-Employment Benefit Description of Payout of Personal days	No payout per contract
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
Alice Bresett	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
Bryan Hensz	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$162,846
	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	06/30/21
	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	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
Bryan Hensz	Total Allowances Amount	\$2,500
	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	\$27,527
	Contractual Post-Employment Benefit Description of Payout of Sick days	Per contract \$100/day up to 150 days after 15 years of employment
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Per contract per diem rate up to 20 days
	Contractual Post-Employment Benefit Description of Payout of Personal days	Per contract no payout of personal 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	
Gary Smith	Job Title	Coordinator/Director/Manager/Supervisor
	Job Title II	Director of Facilities
	Base Annual Salary Amount	\$75,385
	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
Gary Smith	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/19
	End Date of Contract	06/30/20
	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	\$1,020
	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	\$19,749
	Contractual Post-Employment Benefit Description of Payout of Sick days	Per contract maximum 170 days at \$65 per day
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Per contract maximum 30 days at per diem rate
	Contractual Post-Employment Benefit Description of Payout of Personal days	No payout per contract
	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
Gary Smith	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
Joanne Black	Job Title	Assistant Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$125,000
	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	01/01/20
	End Date of Contract	06/30/20
	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	\$1,640
	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	\$14,558	
Contractual Post-Employment Benefit Description of Payout of Sick days	Per contract maximum upon retirement with 15 years in the district	

Employee Contract List for District

Name	Category	Measure
Joanne Black	Contractual Post-Employment Benefit Description of Payout of Vacation days	Per contract 10 days at the per diem rate
	Contractual Post-Employment Benefit Description of Payout of Personal days	No payout per contract
	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