

**Advertised Enrollments**

Pupil Enrollment Categories	10-15-2019 Actual	10-15-2020 Actual	10-15-2021 Estimate
On Roll Regular Full-Time	668.0	663.0	675.0
On Roll Special Ed Full-Time	158.0	152.0	154.0
On Roll Subtotal	826.0	815.0	829.0
In Private School Placements	4.0	3.0	2.0
Sent to Other Districts Special Ed	2.0	4.0	3.0
Received	18.0	8.0	20.0

## Advertised Revenues

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	11,288,589	11,288,589	11,965,905
	Total Tuition	10-1300	42,488	60,000	60,000
	Rents and Royalties	10-1910	0	15,000	7,000
	Unrestricted Miscellaneous Revenues	10-1XXX	173,973	205,731	5,750
	Interest Earned On Current Expense Emergency Reserve	10-1XXX	10,649	0	50
	Interest Earned on Maintenance Reserve	10-1XXX	6,591	0	200
	Interest Earned on Capital Reserve Funds	10-1XXX	22,899	0	500
	Total Revenues from Local Sources		11,545,189	11,569,320	12,039,405
General Fund Revenues from State Sources	School Choice Aid	10-3116	345,566	364,276	384,132
	Categorical Transportation Aid	10-3121	232,137	232,137	232,137
	Extraordinary Aid	10-3131	107,780	0	0
	Categorical Special Education Aid	10-3132	542,873	542,873	542,873
	Equalization Aid	10-3176	2,249,745	1,836,385	1,490,432
	Categorical Security Aid	10-3177	70,573	70,573	70,573
	Other State Aids	10-3XXX	4,102	0	0
	Total Revenues from State Sources		3,552,776	3,046,244	2,720,147
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	0	8,000	0
	Total Revenues from Federal Sources		0	8,000	0
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	245,000	522,222
	Withdrawal from Capital Reserve for Local Share	10-307	0	300,000	2,000,000
	Withdrawal from Maintenance Reserve	10-310	0	125,000	100,000
	Adjustment for Prior Year Encumbrances		0	222,485	0
	Actual Revenues (Over)/Under Expenditures		-1,045,283	0	0
General Fund Revenues	Total Operating Budget		14,052,682	15,516,049	17,381,774
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	0	0	1,000
	Other Revenue from Local Sources	20-1XXX	6,452	0	0
	Total Revenues from Local Sources	20-1XXX	6,452	0	1,000

## Advertised Revenues

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	41,640	44,769	39,500
	Title II	20-4451-4455	13,302	11,238	9,500
	Title IV	20-4471-4474	9,000	10,000	7,000
	I.D.E.A. Part B (Handicapped)	20-4420-4429	186,292	195,596	166,000
	CARES Act Education Stabilization Fund	20-4530	0	61,659	0
	Total Revenues from Federal Sources		250,234	323,262	222,000
Special Revenue Fund Revenues	Total Grants and Entitlements		256,686	323,262	223,000
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	744,482	752,440	0
	Total Revenues from Local Sources		744,482	752,440	0
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	66	0
	Total Local Repayment of Debt		744,482	752,506	0
	Actual Revenues (Over)/Under Expenditures		61	0	0
Debt Service Fund Revenues	Total Repayment of Debt		744,543	752,506	0
All Fund Revenues	Total Revenues/Sources		15,053,911	16,591,817	17,604,774
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		15,053,911	16,591,817	17,604,774

## Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	3,844,774	3,969,079	4,080,299
	Special Education-Instruction	11-2XX-100-XXX	1,700,947	1,733,130	1,797,325
	Basic Skills/Remedial-Instruction	11-230-100-XXX	386,484	398,440	402,576
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	50,374	35,351	48,350
	School-Sponsored Athletics-Instruction	11-402-100-XXX	19,320	30,242	30,472
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	372,625	647,756	380,330
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	42,928	45,450	44,495
	Undistributed Expenditures-Health Services	11-000-213-XXX	153,306	166,465	174,820
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	551,925	540,620	559,620
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	97,466	59,864	43,325
	Undistributed Expenditures-Guidance	11-000-218-XXX	194,996	203,463	215,000
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	402,476	412,125	419,303
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	216,771	188,195	209,509
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	126,360	174,514	190,790
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	8,322	20,208	30,500
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	369,561	434,984	409,528
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	451,966	527,559	447,457
	Undistributed Expenditures-Central Services	11-000-251-XXX	285,800	282,670	297,405
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	87,424	195,795	135,058
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	1,179,241	1,365,271	1,401,953
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	568,743	763,619	691,758
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	2,561,334	2,646,518	2,862,731
		Total Undistributed Expenditures		7,671,244	8,675,076
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	0	200
	Interest Earned on Current Expense Emergency Res	10-607	0	0	50
General Fund Current Expenses	Total General Current Expense		13,673,143	14,841,318	14,872,854

## Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	125,359	133,063	302,000
	Facilities Acquisition and Construction Services	12-000-400-XXX	81,396	361,496	2,061,496
	Interest Deposit to Capital Reserve	10-604	0	0	500
	Total Capital Outlay		206,755	494,559	2,363,996
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	172,784	180,172	144,924
	General Fund Grand Total		14,052,682	15,516,049	17,381,774
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	6,452	0	0
	Student Activity Fund	20-475-XXX-XXX	0	0	1,000
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	41,640	44,769	39,500
	Title II	20-XXX-XXX-XXX	13,302	11,238	9,500
	Title IV	20-XXX-XXX-XXX	9,000	10,000	7,000
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	186,292	195,596	166,000
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	0	61,659	0
	Total Federal Projects	20-XXX-XXX-XXX	250,234	323,262	222,000
Special Revenue Fund Expenses	Total Special Revenue Funds		256,686	323,262	223,000
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	744,543	752,506	0
	Total Debt Service Funds		744,543	752,506	0
All Fund Expenses	Total Expenditures/Appropriations		15,053,911	16,591,817	17,604,774
Expenses Net of Transfers	Total Expenditures Net of Transfers		15,053,911	16,591,817	17,604,774

## Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2019	Audited Balance 06/30/2020	Estimated Balance 06/30/2021	Estimated Balance 06/30/2022
Restricted for General Operating Budget	Capital Reserve	2,953,151	2,976,050	2,676,050	676,550
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	850,000	990,155	865,155	765,355
	Legal Reserve	0	522,222	522,222	0
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	0	60,000	60,000	60,050
	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	197	197	197
Unrestricted	General Operating Budget	473,328	637,936	305,871	305,871
	Repayment of Debt	258	0	-66	-66

### Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2018-19 Actual Costs	2019-20 Actual Costs	2020-21 Original Budget	2020-21 Revised Budget	2021-22 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$16,387	\$16,427	\$17,191	\$16,683	\$16,830
Total Classroom Instruction	\$9,672	\$9,280	\$10,048	\$9,703	\$9,972
Classroom-Salaries and Benefits	\$9,343	\$9,055	\$9,481	\$9,266	\$9,457
Classroom-General Supplies and Textbooks	\$288	\$187	\$520	\$394	\$460
Classroom-Purchased Services	\$42	\$38	\$47	\$42	\$54
Total Support Services	\$2,998	\$2,715	\$2,999	\$2,798	\$2,895
Support Services-Salaries and Benefits	\$2,598	\$2,329	\$2,575	\$2,393	\$2,425
Total Administrative Costs	\$1,751	\$1,780	\$2,021	\$2,135	\$1,916
Administration Salaries and Benefits	\$1,419	\$1,428	\$1,550	\$1,504	\$1,405
Total Operations and Maintenance of Plant	\$1,805	\$1,617	\$1,950	\$1,894	\$1,907
Operations and Maintenance-Salaries and Benefits	\$832	\$788	\$908	\$864	\$807
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$111	\$109	\$120	\$103	\$124
Total Equipment Costs	\$223	\$153	\$90	\$165	\$368
Legal Costs	\$12	\$23	\$52	\$50	\$49
Employee Benefits as a percentage of salaries*	30.03%	29.00%	31.38%	29.74%	32.38%

\*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 2020-21 revised appropriations and the 2021-22 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 and Safety Consultant	0
Insurance Coverages and Benefits	School Alliance Insurance Fund-Liability Insurance, Workers Compensation, Vehicle and UST Insurance Coverage	0
	School Health Insurance Fund-Health Benefits	0
Municipal/Public Works	Purchase fuel, road salt and sewer services from Byram Township	0
Purchasing	NJ Education Services-purchasing cooperative	0
	Hunterdon County Regional Educational Services	0
Special Education Services	Morris County Ed Services Commission	0
	Sussex County Ed Services Commission	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	11,627,247
	(D) Total School Levy	12,003,467
	(B) Estimated Net Taxable Valuation (as of 01/01/21)	926,008,400
	(H) Estimated Equalized Valuation (as of 10/01/20)	1,015,562,987
	(C) Estimated 2021-22 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.2556
	(F) Estimated 2021-22 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.2963
	(I) Estimated 2021-22 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.1449
	(L) Estimated 2021-22 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.1820

Employee Contract List for District

Name	Category	Measure
George Newman	Job Title	Coordinator/Director/Manager/Supervisor
	Job Title II	Director of Facilities
	Base Annual Salary Amount	\$75,000
	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	07/01/20
	End Date of Contract	06/30/21
	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	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	\$2,470
	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	\$14,077
	Contractual Post-Employment Benefit Description of Payout of Sick days	Per contract maximum 150 days at \$65 per day upon retirement after 15 years in the district
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Per contract maximum per diem
	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
George Newman	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
Joanne Black	Job Title	Business Administrator
	Job Title II	None
	Base Annual Salary Amount	\$128,750
	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	07/01/20
	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	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
Joanne Black	Total Allowances Amount	\$2,140
	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	\$19,654
	Contractual Post-Employment Benefit Description of Payout of Sick days	Per contract maximum 150 days at \$65 per day upon retirement with 15 years in the district
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Per contract maximum 20 days 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	
John Fritzky	Job Title	Superintendent
	Job Title II	None
	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

Employee Contract List for District

Name	Category	Measure
John Fritzky	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	11/01/20
	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	\$7,700
	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	\$25,769
	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	

Employee Contract List for District

Name	Category	Measure
John Fritzky	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