

Advertised Enrollments

Pupil Enrollment Categories	10-15-2021 Actual	10-15-2022 Actual	10-13-2023 Estimate
On Roll Regular Full-Time	692.0	691.0	745.0
On Roll Special Ed Full-Time	122.0	149.0	153.0
On Roll Subtotal	814.0	840.0	898.0
In Private School Placements	2.0	2.0	2.0
Sent to Other Districts Special Ed	2.0	2.0	3.0
Received	21.0	33.0	20.0
In State Facilities	1.0		0.0

Advertised Revenues

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	11,965,905	12,205,223	12,712,114
	Total Tuition	10-1300	60,050	75,000	75,000
	Rents and Royalties	10-1910	1,575	10,000	5,500
	Unrestricted Miscellaneous Revenues	10-1XXX	23,237	10,750	3,329
	Interest Earned on Maintenance Reserve	10-1XXX	0	250	250
	Interest Earned on Capital Reserve Funds	10-1XXX	0	500	100
	Other Restricted Miscellaneous Revenues	10-1XXX	15,167	0	0
	Total Revenues from Local Sources			12,065,934	12,301,723
General Fund Revenues from State Sources	School Choice Aid	10-3116	384,132	410,380	439,824
	Categorical Transportation Aid	10-3121	232,137	232,137	232,137
	Extraordinary Aid	10-3131	194,205	0	0
	Categorical Special Education Aid	10-3132	542,873	542,873	542,873
	Equalization Aid	10-3176	1,490,432	1,158,112	1,133,427
	Categorical Security Aid	10-3177	70,573	70,573	70,573
	Other State Aids	10-3XXX	3,498	0	0
	State Reimbursements from Securing Our Childrens Future Bond Act	10-3256	42,329	0	0
	Total Revenues from State Sources			2,960,179	2,414,075
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	1,216	0	0
	Other Federal Grant Revenue-Passed Through State	10-42XX	3,396	0	0
	Total Revenues from Federal Sources			4,612	0
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	1,000,397	1,483,000
	Withdrawal from Capital Reserve for Local Share	10-307	0	400,000	1,300,000
	Withdrawal from Maintenance Reserve	10-310	0	125,000	150,000
	Transfers from Other Funds	10-5200	48,959	0	0
	Adjustment for Prior Year Encumbrances		0	1,541,058	0
	Actual Revenues (Over)/Under Expenditures			-324,586	0
General Fund Revenues	Total Operating Budget		14,755,098	17,782,253	18,148,127

Advertised Revenues

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	30,780	1,000	0
	Total Revenues from Local Sources	20-1XXX	30,780	1,000	0
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	34,900	32,300	27,409
	Title II	20-4451-4455	779	10,000	10,664
	Title IV	20-4471-4474	7,309	8,500	10,000
	ARP-IDEA Preschool	20-4409	2,978	0	0
	ARP-IDEA Basic	20-4419	34,894	0	0
	IDEA Part B (Handicapped)	20-4420-4429	193,028	164,000	168,100
	ARP-ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	0	0	56,000
	ARP-ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	0	0	20,000
	ARP-ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	0	0	38,000
	ARP-ESSER Subgrant-New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-4544	0	0	3,300
	ARP-ESSER	20-4540	18,718	0	210,000
	CRRSA Act-ESSER II	20-4534	102,316	0	20,000
	CRRSA Act-Learning Acceleration Grant	20-4535	21,390	0	2,000
	Other	20-4XXX	12,413	0	0
	CRRSA Act-Mental Health Grant	20-4536	36,800	0	2,000
		Total Revenues from Federal Sources		465,525	214,800
Special Revenue Fund Revenues	Total Grants and Entitlements		490,709	215,800	567,473
All Fund Revenues	Total Revenues/Sources		15,245,807	17,998,053	18,715,600
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		15,245,807	17,998,053	18,715,600

Advertised Appropriations

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	3,915,969	4,529,524	4,719,836
	Special Education-Instruction	11-2XX-100-XXX	1,625,066	1,522,248	1,525,321
	Basic Skills/Remedial-Instruction	11-230-100-XXX	389,929	424,588	487,964
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	53,670	57,894	67,446
	School-Sponsored Athletics-Instruction	11-402-100-XXX	17,640	30,500	30,500
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	190,000	410,310	415,000
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	41,696	43,950	46,092
	Undistributed Expenditures-Health Services	11-000-213-XXX	174,526	188,394	196,257
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	573,217	591,643	616,654
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	42,716	70,030	102,598
	Undistributed Expenditures-Guidance	11-000-218-XXX	204,262	226,876	243,118
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	424,814	435,496	450,578
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	158,978	191,701	152,373
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	150,868	249,412	181,000
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	5,766	38,072	39,000
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	424,427	441,131	461,021
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	453,648	496,941	492,145
	Undistributed Expenditures-Central Services	11-000-251-XXX	287,346	306,127	309,211
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	87,449	136,758	128,058
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	1,333,055	1,703,575	1,759,192
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	696,654	950,051	1,111,268
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	2,518,308	3,086,604	3,169,500
	Total Undistributed Expenditures			7,767,730	9,567,071
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	250	250
General Fund Current Expenses	Total General Current Expense		13,770,004	16,132,075	16,704,382

Advertised Appropriations

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	52,397	0	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	840,973	1,536,496	1,361,496
	Interest Deposit to Capital Reserve	10-604	0	500	100
	Total Capital Outlay		893,370	1,536,996	1,361,596
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	91,724	113,182	82,149
	General Fund Grand Total		14,755,098	17,782,253	18,148,127
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	34,900	32,300	27,409
	Title II	20-XXX-XXX-XXX	779	10,000	10,664
	Title IV	20-XXX-XXX-XXX	7,309	8,500	10,000
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	193,028	164,000	168,100
	ARP-IDEA Basic Grant Program	20-223-xxx-xxx	34,894	0	0
	ARP-IDEA Preschool Grant Program	20-224-xxx-xxx	2,978	0	0
	Other	20-XXX-XXX-XXX	12,413	0	0
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	102,316	0	20,000
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	21,390	0	2,000
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	36,800	0	2,000
	ARP-ESSER Grant Program	20-487-xxx-xxx	18,718	0	210,000
	ARP-ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	0	0	56,000
	ARP-ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	0	0	20,000
	ARP-ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	0	0	38,000
	ARP-ESSER Subgrant New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-491-xxx-xxx	0	0	3,300
	Total Federal Projects	20-XXX-XXX-XXX	465,525	214,800	567,473
Special Revenue Fund Expenses	Total Special Revenue Funds		490,709	215,800	567,473
All Fund Expenses	Total Expenditures/Appropriations		15,245,807	17,998,053	18,715,600
Expenses Net of Transfers	Total Expenditures Net of Transfers		15,245,807	17,998,053	18,715,600

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2021	Audited Balance 06/30/2022	Estimated Balance 06/30/2023	Estimated Balance 06/30/2024
Unrestricted	General Operating Budget	750,668	1,263,304	1,287,907	304,907
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	3,186,327	1,866,535	1,467,035	167,135
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	990,155	890,155	765,405	615,655
	Legal Reserve	1,047,222	1,025,000	500,000	0
	Unemployment Fund	115,155	130,322	130,322	130,322
	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	31,716	37,312	37,312	37,312
	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	2020-21 Actual Costs	2021-22 Actual Costs	2022-23 Original Budget	2022-23 Revised Budget	2023-24 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$15,447	\$15,796	\$17,421	\$17,733	\$16,977
Total Classroom Instruction	\$9,309	\$9,336	\$9,965	\$10,238	\$9,952
Classroom-Salaries and Benefits	\$8,971	\$9,072	\$9,528	\$9,811	\$9,531
Classroom-General Supplies and Textbooks	\$314	\$218	\$384	\$375	\$366
Classroom-Purchased Services	\$24	\$46	\$53	\$52	\$55
Total Support Services	\$2,514	\$2,689	\$2,996	\$3,047	\$2,754
Support Services-Salaries and Benefits	\$2,120	\$2,244	\$2,458	\$2,405	\$1,913
Total Administrative Costs	\$1,798	\$1,857	\$2,090	\$2,025	\$1,905
Administration Salaries and Benefits	\$1,378	\$1,409	\$1,515	\$1,464	\$1,377
Total Operations and Maintenance of Plant	\$1,728	\$1,789	\$2,201	\$2,260	\$2,187
Operations and Maintenance-Salaries and Benefits	\$636	\$680	\$897	\$855	\$862
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$51	\$112	\$143	\$138	\$143
Total Equipment Costs	\$111	\$64	\$0	\$0	\$0
Legal Costs	\$38	\$57	\$68	\$66	\$67
Employee Benefits as a percentage of salaries*	28.38%	29.46%	33.97%	33.52%	34.05%

*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 2022-23 revised appropriations and the 2023-24 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	Participate in the School Alliance Insurance Fund (SAIF) to purchase property & casualty insurance coverages as a pool lowering costs	0
	Participate in the School Health Insurance Fund for employee benefit insurance purchases to lower costs and have the opportunity to get back dividends	0
Municipal/Public Works	Purchase road salt, sewer services and grounds maintenance services from the town to share and lower expenses	0
Nursing Services	Have a cluster-wide shared service for nurse substitutes in case one district has no nurse that day	0
Purchasing	Belong to several cooperative purchasing groups in the state to enhance buying power and find lowest prices	0
Special Education Services	Share an Occupational Therapist with Netcong Board of Education	0
	Use Morris County Ed Services Commission shared educational services	0
	Use Sussex County Ed Services Commission shared educational services	0
	Share an Occupational Therapist with the Netcong Board of Education	0
Technology Services	Purchase shared IT Services from the NRESC and a third party vendor to keep the skill set varied but the employee expense low	0
Transportation Services, including Fuel	Use the Sussex Regional Co-op to facilitate shared and tiered transportation routes	0
	Share the purchase of gasoline with the town to fuel the districts vehicles	0
	Work with Lenape High School transportation department to provide busses for sports activities at a low cost	0

Estimated Tax Rates

Municipality	Category	Amount
Byram	(A) General Fund School Levy	12,458,668
	(D) Total School Levy	12,458,668
	(B) Estimated Net Taxable Valuation (as of 10/01/22)	926,776,700
	(H) Estimated Equalized Valuation (as of 10/01/22)	1,183,622,861
	(C) Estimated 2023-24 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	1.3443
	(F) Estimated 2023-24 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	1.3443
	(I) Estimated 2023-24 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	1.0526
	(L) Estimated 2023-24 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	1.0526

Employee Contract List for District

Name	Category	Measure
George Newman	Job Title	Coordinator/Director/Manager/Supervisor
	Job Title II	Facilities Manager
	Base Annual Salary Amount	\$87,807
	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	07/01/22
	End Date of Contract	06/30/23
	Contracted Number of Annual Work Days	200
	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	31
	Description of Other Contracted Non-Working Days	Holidays and family ill
	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	\$16,105
	Contractual Post-Employment Benefit Description of Payout of Sick days	Max per contract at \$65 per day
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Max per contract 15 days
	Contractual Post-Employment Benefit Description of Payout of Personal days	Not eligible 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
John Fritzky	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$147,088
	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	11/01/20
	End Date of Contract	06/30/25
	Contracted Number of Annual Work Days	196
	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	31
Description of Other Contracted Non-Working Days	Holidays and family ill	

Employee Contract List for District

Name	Category	Measure
John Fritzky	Total Allowances Amount	\$7,800
	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	\$31,972
	Contractual Post-Employment Benefit Description of Payout of Sick days	Upon retirement and capped at max
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Max paid upon separation
	Contractual Post-Employment Benefit Description of Payout of Personal days	Not eligible 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	
Nancy DeRiso	Job Title	Business Administrator
	Job Title II	Board Secretary
	Base Annual Salary Amount	\$135,000
	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
Nancy DeRiso	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	10/17/22
	End Date of Contract	06/30/23
	Contracted Number of Annual Work Days	196
	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	31
	Description of Other Contracted Non-Working Days	Holidays and family ill
	Total Allowances Amount	\$3,000
	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	\$10,380
	Contractual Post-Employment Benefit Description of Payout of Sick days	Not yet eligible - need 15 years in the district
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Max per contract 20 days
	Contractual Post-Employment Benefit Description of Payout of Personal days	Not eligible 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
Nancy DeRiso	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