Advertised Enrollments

Pupil Enrollment Categories	10-15-2022 Actual	10-13-2023 Actual	10-15-2024 Estimate
On Roll Regular Full-Time	691.0	697.0	764.0
On Roll Special Ed Full-Time	149.0	145.0	147.0
On Roll Subtotal	840.0	842.0	911.0
In Private School Placements	2.0	2.0	4.0
Sent to Other Districts Special Ed	2.0	3.0	3.0
Received	33.0	25.0	26.0

Advertised Revenues

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	12,205,223	12,712,114	13,079,241
	Total Tuition	10-1300	93,000	75,000	85,000
	Rents and Royalties	10-1910	5,760	5,500	5,000
	Unrestricted Miscellaneous Revenues	10-1XXX	174,336	3,329	184,000
	Interest Earned on Maintenance Reserve	10-1XXX	0	250	150
	Interest Earned on Capital Reserve Funds	10-1XXX	0	100	100
	Other Restricted Miscellaneous Revenues	10-1XXX	2,626	0	0
	Total Revenues from Local Sources		12,480,945	12,796,293	13,353,491
General Fund Revenues from State Sources	School Choice Aid	10-3116	410,380	439,824	471,070
	Categorical Transportation Aid	10-3121	232,137	232,137	232,137
	Extraordinary Aid	10-3131	253,001	0	0
	Categorical Special Education Aid	10-3132	542,873	542,873	667,509
	Equalization Aid	10-3176	1,158,112	1,133,427	1,133,427
	Categorical Security Aid	10-3177	70,573	70,573	70,573
	Other State Aids	10-3XXX	25,652	0	0
	Total Revenues from State Sources		2,692,728	2,418,834	2,574,716
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	4,285	0	0
	Total Revenues from Federal Sources		4,285	0	0
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	1,483,000	703,878
	Withdrawal from Capital Reserve for Local Share	10-307	0	100,000	850,000
	Withdrawal from Maintenance Reserve	10-310	0	150,000	150,000
	Adjustment for Prior Year Encumbrances		0	159,914	0
	Actual Revenues (Over)/Under Expenditures		1,086,105	0	0
General Fund Revenues	Total Operating Budget		16,264,063	17,108,041	17,632,085
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	116,405	25,000	0
	Total Revenues from Local Sources	20-1XXX	116,405	25,000	0

Advertised Revenues

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
Special Revenue Fund Revenues from State Sources	SDA Emergent Needs and Capital Maintenance In School Districts	20-3257	36,233	0	0
	Total Revenues from State Sources		36,233	0	0
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	52,867	27,409	68,000
	Title II	20-4451-4455	24,271	10,664	13,500
	Title IV	20-4471-4474	18,241	10,000	10,000
	IDEA Part B (Handicapped)	20-4420-4429	197,672	168,100	200,000
	ARP-ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	0	56,000	0
	ARP-ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	19,770	20,000	8,000
	ARP-ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	2,840	38,000	20,000
	ARP-ESSER Subgrant-New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-4544	39,400	3,300	0
	ARP-ESSER	20-4540	144,255	210,000	0
	CRRSA Act-ESSER II	20-4534	15,637	20,000	0
	CRRSA Act-Learning Acceleration Grant	20-4535	1,390	2,000	0
	CRRSA Act-Mental Health Grant	20-4536	8,200	2,000	0
	Total Revenues from Federal Sources		524,543	567,473	319,500
Special Revenue Fund Revenues	Total Grants and Entitlements		636,418	592,473	319,500
All Fund Revenues	Total Revenues/Sources		16,900,481	17,700,514	17,951,585
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		16,900,481	17,700,514	17,951,585

Advertised Appropriations

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	4,011,523	4,719,836	4,335,258
	Special Education-Instruction	11-2XX-100-XXX	1,701,883	1,525,321	1,466,556
	Basic Skills/Remedial-Instruction	11-230-100-XXX	443,316	487,964	377,362
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	51,275	67,446	69,379
	School-Sponsored Athletics-Instruction	11-402-100-XXX	23,488	30,500	31,432
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	263,961	415,000	527,061
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	43,649	46,092	48,700
	Undistributed Expenditures-Health Services	11-000-213-XXX	166,232	196,257	199,670
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	595,719	616,654	665,107
	Undistributed Expenditures–Other Support Services, Students–Extraordinary Services	11-000-217-XXX	74,109	102,598	105,676
	Undistributed Expenditures-Guidance	11-000-218-XXX	215,635	243,118	165,793
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	451,493	450,578	439,740
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	127,080	152,373	113,168
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	94,221	181,000	166,030
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	8,544	39,000	13,000
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	360,327	461,021	455,500
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	456,797	492,145	478,110
	Undistributed Expenditures-Central Services	11-000-251-XXX	287,535	309,211	315,493
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	173,940	128,058	125,000
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	1,545,591	1,759,192	1,862,842
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	1,012,460	1,111,268	1,377,918
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	2,645,381	3,169,500	3,347,448
	Total Undistributed Expenditures		8,522,674	9,873,065	10,406,256
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	250	150
General Fund Current Expenses	Total General Current Expense		14,754,159	16,704,382	16,686,393

Advertised Appropriations

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	337,634	0	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	1,040,988	321,410	897,476
	Interest Deposit to Capital Reserve	10-604	0	100	100
	Total Capital Outlay		1,378,622	321,510	897,576
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	131,282	82,149	48,116
	General Fund Grand Total		16,264,063	17,108,041	17,632,085
Special Revenue Fund Expenses for Other State Projects	SDA Emergent Needs and Capital Maintenance In School Districts	20-492-XXX-XXX	36,233	0	0
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	36,233	0	0
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	52,867	27,409	68,000
	Title II	20-XXX-XXX-XXX	24,271	10,664	13,500
	Title IV	20-XXX-XXX-XXX	18,241	10,000	10,000
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	197,672	168,100	200,000
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	15,637	20,000	0
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	1,390	2,000	0
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	8,200	2,000	0
	ARP-ESSER Grant Program	20-487-xxx-xxx	144,255	210,000	0
	ARP-ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	0	56,000	0
	ARP-ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	19,770	20,000	8,000
	ARP-ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	2,840	38,000	20,000
	ARP-ESSER Subgrant New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-491-xxx-xxx	39,400	3,300	0
	Total Federal Projects	20-XXX-XXX-XXX	524,543	567,473	319,500
Special Revenue Fund Expenses	Total Special Revenue Funds		636,418	592,473	319,500
All Fund Expenses	Total Expenditures/Appropriations		16,900,481	17,700,514	17,951,585
Expenses Net of Transfers	Total Expenditures Net of Transfers		16,900,481	17,700,514	17,951,585

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2022	Audited Balance 06/30/2023	Estimated Balance 06/30/2024	Estimated Balance 06/30/2025
Unrestricted	General Operating Budget	1,263,304	1,570,642	542,841	338,963
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	1,866,535	2,001,610	1,946,511	1,096,611
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	890,155	765,155	615,405	465,555
	Legal Reserve	1,025,000	1,000,000	500,000	0
	Unemployment Fund	130,322	132,948	132,948	132,948
	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
	State Military Impact Aid Reserve Pursuant to P.L. 2023 c.112			0	0
Restricted for Special Revenue Fund	Student Activity Fund	37,312	78,075	78,075	78,075
	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	2021-22 Actual Costs	2022-23 Actual Costs	2023-24 Original Budget	2023-24 Revised Budget	2024-25 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	$15,796	$16,175	$16,977	$18,090	$16,297
Total Classroom Instruction	$9,336	$9,542	$9,952	$10,605	$9,389
Classroom-Salaries and Benefits	$9,072	$9,250	$9,531	$10,156	$9,023
Classroom-General Supplies and Textbooks	$218	$254	$366	$390	$315
Classroom-Purchased Services	$46	$38	$55	$59	$51
Total Support Services	$2,689	$2,601	$2,754	$2,934	$2,672
Support Services-Salaries and Benefits	$2,244	$2,013	$1,913	$2,038	$1,958
Total Administrative Costs	$1,857	$1,861	$1,905	$2,030	$1,927
Administration Salaries and Benefits	$1,409	$1,401	$1,377	$1,468	$1,443
Total Operations and Maintenance of Plant	$1,789	$2,047	$2,187	$2,330	$2,139
Operations and Maintenance-Salaries and Benefits	$680	$827	$862	$919	$300
Board Contribution to Food Services	$0	$0	$0	$0	$0
Total Extracurricular Costs	$112	$116	$143	$153	$151
Total Equipment Costs	$64	$405	$0	$0	$0
Legal Costs	$57	$27	$67	$72	$66
Employee Benefits as a percentage of salaries*	29.46%	30.34%	34.05%	34.05%	39.96%

*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 2023-24 revised appropriations and the 2024-25 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	Health and safety consultant provided through P&C Insurance Pool	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
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	12,895,678
	(D) Total School Levy	12,895,678
	(B) Estimated Net Taxable Valuation (as of 10/01/23)	926,550,900
	(H) Estimated Equalized Valuation (as of 10/01/23)	1,286,876,250
	(C) Estimated 2024-25 General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(B)	1.3918
	(F) Estimated 2024-25 Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(B)	1.3918
	(I) Estimated 2024-25 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(H)	1.0021
	(L) Estimated 2024-25 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(H)	1.0021

Employee Contract List for District

Name	Category	Measure
George Newman	Job Title	Coordinator/Director/Manager/Supervisor
	Job Title II	Facilities
	Base Annual Salary Amount	$90,266
	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	07/01/23
	End Date of Contract	06/30/24
	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 & Family Illness
	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	$16,258
	Contractual Post-Employment Benefit Description of Payout of Sick days	Max of 170 days at $65 per day per contract
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Max of 15 days per contract
	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	$150,765
	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 & Family Illness

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	$32,396
	Contractual Post-Employment Benefit Description of Payout of Sick days	Max allowed by law and contract
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Max allowed by contract
	Contractual Post-Employment Benefit Description of Payout of Personal days	Not allowed in 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	$138,780
	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	07/01/23
	End Date of Contract	06/30/24
	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 & Family Illness
	Total Allowances Amount	$4,000
	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	$10,675
	Contractual Post-Employment Benefit Description of Payout of Sick days	Not eligible per contract until 15 years in district
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Max of 20 unused days per contract
	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