Advertised Enrollments

Pupil Enrollment Categories	10-13-2023 Actual	10-15-2024 Actual	10-15-2025 Estimate
On Roll Regular Full-Time	697.0	672.0	665.0
On Roll Special Ed Full-Time	145.0	157.0	130.0
On Roll Subtotal	842.0	829.0	795.0
In Private School Placements	2.0	3.0	3.0
Sent to Other Districts Special Ed	3.0	4.0	4.0
Received	25.0	23.0	23.0

Advertised Revenues

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
General Fund Revenues from Local Sources	Local Tax Levy-Base Budget	10-1210	12,712,114	13,550,769	14,481,118
	Total Tax Levy	10-121x	12,712,114	13,550,769	14,481,118
	Total Tuition	10-1300	95,043	85,000	85,000
	Rents and Royalties	10-1910	6,671	5,000	5,000
	Unrestricted Miscellaneous Revenues	10-1XXX	43,017	184,000	10,000
	Interest Earned on Maintenance Reserve	10-1XXX	0	150	100
	Interest Earned on Capital Reserve Funds	10-1XXX	0	100	100
	Other Restricted Miscellaneous Revenues	10-1XXX	16,304	0	0
	Total Revenues from Local Sources		12,873,149	13,825,019	14,581,318
General Fund Revenues from State Sources	School Choice Aid	10-3116	439,824	471,070	576,674
	Categorical Transportation Aid	10-3121	232,137	232,137	624,807
	Extraordinary Aid	10-3131	389,660	0	0
	Categorical Special Education Aid	10-3132	542,873	667,509	1,290,374
	Equalization Aid	10-3176	1,133,427	1,133,427	0
	Categorical Security Aid	10-3177	70,573	70,573	125,356
	Other State Aids	10-3XXX	16,833	0	33,333
	Total Revenues from State Sources		2,825,327	2,574,716	2,650,544
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	703,878	1,009,373
	Withdrawal from Capital Reserve for Local Share	10-307	0	850,000	0
	Withdrawal from Maintenance Reserve	10-310	0	150,000	0
	Adjustment for Prior Year Encumbrances		0	285,480	0
	Actual Revenues (Over)/Under Expenditures		-545,264	0	0
General Fund Revenues	Total Operating Budget		15,153,212	18,389,093	18,241,235
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	121,699	0	0
	Total Revenues from Local Sources	20-1XXX	121,699	0	0

Advertised Revenues

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	68,581	34,255	25,691
	Title II	20-4451-4455	13,517	12,980	9,735
	Title IV	20-4471-4474	10,000	10,000	7,500
	IDEA Part B (Handicapped)	20-4420-4429	214,054	211,465	158,689
	ARP-ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	42,846	14,145	0
	ARP-ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	20,230	0	0
	ARP-ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	36,710	0	0
	ARP-ESSER Subgrant-New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-4544	3,537	0	0
	ARP-ESSER	20-4540	12,899	153,926	0
	CRRSA Act-ESSER II	20-4534	28,791	0	0
	CRRSA Act-Learning Acceleration Grant	20-4535	2,220	0	0
	Other	20-4XXX	0	5,663	0
	Total Revenues from Federal Sources		453,385	442,434	201,615
Special Revenue Fund Revenues	Total Grants and Entitlements		548,428	442,434	201,615
All Fund Revenues	Total Revenues/Sources		15,701,640	18,831,527	18,442,850
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		15,701,640	18,831,527	18,442,850

Advertised Appropriations

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	4,335,913	4,571,848	4,865,721
	Special Education-Instruction	11-2XX-100-XXX	1,364,878	1,649,556	1,626,315
	Basic Skills/Remedial-Instruction	11-230-100-XXX	430,105	373,262	344,786
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	63,240	73,479	74,093
	School-Sponsored Athletics-Instruction	11-402-100-XXX	16,326	31,432	32,186
	Before/After School Programs	11-421-XXX-XXX	0	10,552	48,000
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	294,757	484,661	584,766
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	29,442	41,838	11,500
	Undistributed Expenditures-Health Services	11-000-213-XXX	174,268	200,420	163,532
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	717,861	760,776	747,365
	Undistributed Expenditures–Other Support Services, Students–Extraordinary Services	11-000-217-XXX	111,496	88,000	89,795
	Undistributed Expenditures-Guidance	11-000-218-XXX	146,139	220,193	221,768
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	392,422	461,182	467,226
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	139,440	120,457	68,762
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	122,032	166,405	168,375
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	5,747	16,400	17,900
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	388,431	536,914	439,047
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	444,129	546,303	537,102
	Undistributed Expenditures-Central Services	11-000-251-XXX	303,501	358,530	315,893
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	87,275	125,000	116,300
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	1,487,521	1,923,190	1,991,647
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	1,148,214	1,293,036	1,392,888
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	2,665,342	3,393,592	3,697,714
	Total Undistributed Expenditures		8,658,017	10,736,897	11,031,580
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	150	100
General Fund Current Expenses	Total General Current Expense		14,868,479	17,447,176	18,022,781

Advertised Appropriations

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
Capital Outlay	Facilities Acquisition and Construction Services	12-000-400-XXX	238,979	897,476	121,496
	Interest Deposit to Capital Reserve	10-604	0	100	100
	Total Capital Outlay		238,979	897,576	121,596
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	45,754	44,341	96,858
	General Fund Grand Total		15,153,212	18,389,093	18,241,235
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	68,581	34,255	25,691
	Title II	20-XXX-XXX-XXX	13,517	12,980	9,735
	Title IV	20-XXX-XXX-XXX	10,000	10,000	7,500
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	214,054	211,465	158,689
	Other	20-XXX-XXX-XXX	0	5,663	0
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	28,791	0	0
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	2,220	0	0
	ARP-ESSER Grant Program	20-487-xxx-xxx	12,899	153,926	0
	ARP-ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	42,846	14,145	0
	ARP-ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	20,230	0	0
	ARP-ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	36,710	0	0
	ARP-ESSER Subgrant New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-491-xxx-xxx	3,537	0	0
	Total Federal Projects	20-XXX-XXX-XXX	453,385	442,434	201,615
Special Revenue Fund Expenses	Total Special Revenue Funds		548,428	442,434	201,615
All Fund Expenses	Total Expenditures/Appropriations		15,701,640	18,831,527	18,442,850
Expenses Net of Transfers	Total Expenditures Net of Transfers		15,701,640	18,831,527	18,442,850

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2023	Audited Balance 06/30/2024	Estimated Balance 06/30/2025	Estimated Balance 06/30/2026
Unrestricted	General Operating Budget	1,570,642	913,435	709,557	358,005
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	2,001,610	2,737,867	1,887,967	1,888,067
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	765,155	990,155	840,305	840,405
	Legal Reserve	1,000,000	1,157,821	657,821	0
	Unemployment Fund	132,948	90,775	90,775	90,775
	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	78,075	104,731	104,731	104,731
	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	2022-23 Actual Costs	2023-24 Actual Costs	2024-25 Original Budget	2024-25 Revised Budget	2025-26 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	$16,175	$15,164	$16,817	$19,016	$20,310
Total Classroom Instruction	$9,542	$8,977	$9,885	$10,836	$12,059
Classroom-Salaries and Benefits	$9,250	$8,779	$9,485	$10,466	$11,543
Classroom-General Supplies and Textbooks	$254	$136	$348	$327	$455
Classroom-Purchased Services	$38	$63	$51	$44	$61
Total Support Services	$2,601	$2,506	$2,684	$3,130	$3,115
Support Services-Salaries and Benefits	$2,013	$1,836	$1,970	$2,269	$2,206
Total Administrative Costs	$1,861	$1,690	$1,936	$2,395	$2,299
Administration Salaries and Benefits	$1,401	$1,320	$1,452	$1,833	$1,784
Total Operations and Maintenance of Plant	$2,047	$1,863	$2,141	$2,466	$2,631
Operations and Maintenance-Salaries and Benefits	$827	$781	$301	$490	$378
Board Contribution to Food Services	$0	$0	$0	$0	$0
Total Extracurricular Costs	$116	$116	$152	$170	$185
Total Equipment Costs	$405	$0	$0	$0	$0
Legal Costs	$27	$34	$66	$73	$51
Employee Benefits as a percentage of salaries*	30.34%	30.52%	40.82%	36.89%	40.78%

*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 2024-25 revised appropriations and the 2025-26 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
Custodial and Maintenance Services	Share a Buildings & Grounds Supervisor with Stanhope	0
Insurance Coverages and Benefits	Participate in School Alliance Insurance Fund (SAIF) to purchase property and casualty insurance	0
	Participate in the School Health Insurance Fund (SHIF) for employee benefits	0
Nursing Services	Have a cluster-wide shared service for nurse substitutes in case on district has no nurse that day	0
Purchasing	Belong to several cooperative purchasing groups in the state to enhance buying power and finding lowest price	0
Special Education Services	Share an Occupational Therapist with Netcong Board of Education	0
	Share a Physical Therapist with Lenape Valley, Stanhope and Netcong	0
	Use Morris County Ed Services Commission shared educational services	0
	Use Sussex County Ed Services Commission shared educational services	0
Technology Services	Purchase shared IT services from the NRESCH and a third party vendor	0
Transportation Services, including Fuel	Use the Sussex Regional Coo-op to facilitate shared and tiered transportation routes	0
	Share the purchase of gasoline with the town to fuel the district vehicles	0
	Work with Lenape Valley High School transportation to provide buses for sports activities	0

Estimated Tax Rates

Municipality	Category	Amount
Byram	(A) General Fund School Levy	14,015,943
	(D) Total School Levy	14,015,943
	(B) Estimated Net Taxable Valuation (as of 10/01/24)	924,978,100
	(H) Estimated Equalized Valuation (as of 10/01/24)	1,442,348,511
	(C) Estimated 2025-26 General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(B)	1.5153
	(F) Estimated 2025-26 Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(B)	1.5153
	(I) Estimated 2025-26 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(H)	0.9717
	(L) Estimated 2025-26 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(H)	0.9717

Employee Contract List for District

Name	Category	Measure
Joseph Kraemer	Job Title	Superintendent
	Job Title II	Interim
	Base Annual Salary Amount	$105,600
	Full-Time Equivalent (FTE)	0.8
	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	08/08/24
	End Date of Contract	03/20/25
	Contracted Number of Annual Work Days	196
	Contracted Number of Annual Vacation Days	0
	Contracted Number of Annual Sick Days	0
	Contracted Number of Annual Personal Days	0
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	18
	Description of Other Contracted Non-Working Days	Holidays
	Total Allowances Amount	$3,700
	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	$0
	Contractual Post-Employment Benefit Description of Payout of Sick days	Not applicable
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Not applicable
	Contractual Post-Employment Benefit Description of Payout of Personal days	Not applicable
	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
Joseph Kraemer	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
Theresa Radline	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
	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	01/02/25
	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
Theresa Radline	Total Allowances Amount	$3,500
	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	$15,721
	Contractual Post-Employment Benefit Description of Payout of Sick days	With 15 years if service in district
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Per diem for each day @15 days
	Contractual Post-Employment Benefit Description of Payout of Personal days	Not applicable
	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