Advertised Enrollments

Pupil Enrollment Categories	10-15-2024 Actual	10-15-2025 Actual	10-15-2026 Estimate
On Roll Regular Full-Time	672.0	659.0	661.0
On Roll Special Ed Full-Time	157.0	129.0	133.0
On Roll Subtotal	829.0	788.0	794.0
In Private School Placements	3.0	4.0	3.0
Sent to Other Districts Special Ed	4.0	5.0	4.0
Received	23.0	27.0	29.0

Advertised Revenues

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
General Fund Revenues from Local Sources	Local Tax Levy-Base Budget	10-1210	13,550,769	14,481,118	14,770,740
	Total Tax Levy	10-121x	13,550,769	14,481,118	14,770,740
	Total Tuition	10-1300	83,287	85,000	85,000
	Rents and Royalties	10-1910	4,523	5,000	3,817
	Unrestricted Miscellaneous Revenues	10-1XXX	173,784	10,200	0
	Interest Earned on Maintenance Reserve	10-1XXX	0	200	200
	Interest Earned on Capital Reserve Funds	10-1XXX	0	200	200
	Other Restricted Miscellaneous Revenues	10-1XXX	2,112	0	0
	Total Revenues from Local Sources		13,814,475	14,581,718	14,859,957
General Fund Revenues from State Sources	School Choice Aid	10-3116	471,070	576,674	599,984
	Categorical Transportation Aid	10-3121	232,137	624,807	734,731
	Extraordinary Aid	10-3131	222,145	0	200,000
	Categorical Special Education Aid	10-3132	667,509	1,290,374	1,111,942
	Equalization Aid	10-3176	1,133,427	0	0
	Categorical Security Aid	10-3177	70,573	125,356	132,648
	Other State Aids	10-3XXX	27,658	33,333	0
	Total Revenues from State Sources		2,824,519	2,650,544	2,779,305
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	1,009,373	889,162
	Withdrawal from Capital Reserve for Local Share	10-307	0	118,793	650,000
	Withdrawal from Maintenance Reserve	10-310	0	25,869	211,000
	Adjustment for Prior Year Encumbrances		0	46,483	0
	Actual Revenues (Over)/Under Expenditures		-638,228	0	0
General Fund Revenues	Total Operating Budget		16,000,766	18,432,780	19,389,424
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	111,872	1,000	1,000
	Total Revenues from Local Sources	20-1XXX	111,872	1,000	1,000
Special Revenue Fund Revenues from State Sources	SDA Emergent Needs and Capital Maintenance In School Districts	20-3257	0	18,599	13,949
	Total Revenues from State Sources		0	18,599	13,949

Advertised Revenues

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	30,487	31,852	21,063
	Title II	20-4451-4455	10,855	13,421	8,472
	Title IV	20-4471-4474	9,876	10,124	7,500
	IDEA Part B (Handicapped)	20-4420-4429	211,465	202,580	151,935
	ARP-ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	153,926	0	0
	ARP-ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	14,145	0	0
	Other	20-4XXX	66,539	0	0
	Total Revenues from Federal Sources		497,293	257,977	188,970
Special Revenue Fund Revenues	Total Grants and Entitlements		607,614	277,576	203,919
All Fund Revenues	Total Revenues/Sources		16,608,380	18,710,356	19,593,343
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		16,608,380	18,710,356	19,593,343

Advertised Appropriations

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	4,471,278	5,003,220	4,809,184
	Special Education-Instruction	11-2XX-100-XXX	1,605,802	1,522,988	1,607,462
	Basic Skills/Remedial-Instruction	11-230-100-XXX	281,534	382,336	260,197
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	65,746	74,093	76,438
	School-Sponsored Athletics-Instruction	11-402-100-XXX	27,343	32,636	33,070
	Before/After School Programs	11-421-XXX-XXX	168	45,050	45,050
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	392,833	689,546	665,000
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	29,746	11,106	11,500
	Undistributed Expenditures-Health Services	11-000-213-XXX	205,174	168,029	165,398
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	777,070	635,820	654,185
	Undistributed Expenditures>Other Support Services, Students>Extraordinary Services	11-000-217-XXX	77,053	342,868	511,797
	Undistributed Expenditures-Guidance	11-000-218-XXX	192,233	221,768	306,957
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	419,462	495,984	614,404
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	113,029	37,999	5,000
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	126,888	168,375	140,225
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	6,474	18,098	17,357
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	410,815	427,552	394,526
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	471,800	572,725	551,053
	Undistributed Expenditures-Central Services	11-000-251-XXX	313,290	331,381	323,061
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	65,963	116,300	95,500
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	1,578,635	2,097,638	2,107,411
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	1,138,804	1,407,158	1,496,646
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	2,328,644	3,291,563	3,605,077
	Total Undistributed Expenditures		8,647,913	11,033,910	11,665,097
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	200	200
General Fund Current Expenses	Total General Current Expense		15,099,784	18,094,433	18,496,698

Advertised Appropriations

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	0	119,793	1,030
	Facilities Acquisition and Construction Services	12-000-400-XXX	61,496	121,496	771,496
	Capital Reserve-Transfer to Capital Projects	12-000-400-931	709,307	0	0
	Interest Deposit to Capital Reserve	10-604	0	200	200
	Total Capital Outlay		770,803	241,489	772,726
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	130,179	96,858	120,000
	General Fund Grand Total		16,000,766	18,432,780	19,389,424
Special Revenue Fund Expenses for Other State Projects	SDA Emergent Needs and Capital Maintenance In School Districts	20-492-XXX-XXX	0	18,599	13,949
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	0	18,599	13,949
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	30,487	31,852	21,063
	Title II	20-XXX-XXX-XXX	10,855	13,421	8,472
	Title IV	20-XXX-XXX-XXX	9,876	10,124	7,500
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	211,465	202,580	151,935
	Other	20-XXX-XXX-XXX	66,539	0	0
	ARP-ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	153,926	0	0
	ARP-ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	14,145	0	0
	Total Federal Projects	20-XXX-XXX-XXX	497,293	257,977	188,970
Special Revenue Fund Expenses	Total Special Revenue Funds		607,614	277,576	203,919
All Fund Expenses	Total Expenditures/Appropriations		16,608,380	18,710,356	19,593,343
Expenses Net of Transfers	Total Expenditures Net of Transfers		16,608,380	18,710,356	19,593,343

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2024	Audited Balance 06/30/2025	Estimated Balance 06/30/2026	Estimated Balance 06/30/2027
Unrestricted	General Operating Budget	913,435	908,440	556,888	367,726
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	2,737,867	3,440,819	3,322,226	2,672,426
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	990,155	990,155	964,486	753,686
	Legal Reserve	1,157,821	1,357,821	700,000	0
	Unemployment Fund	90,775	83,278	83,278	83,278
	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	104,731	106,282	106,282	106,282
	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	2023-24 Actual Costs	2024-25 Actual Costs	2025-26 Original Budget	2025-26 Revised Budget	2026-27 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	$15,164	$17,049	$20,310	$20,509	$20,729
Total Classroom Instruction	$8,977	$10,068	$12,059	$11,849	$11,570
Classroom-Salaries and Benefits	$8,779	$9,732	$11,543	$11,188	$11,162
Classroom-General Supplies and Textbooks	$136	$269	$455	$600	$337
Classroom-Purchased Services	$63	$66	$61	$61	$72
Total Support Services	$2,506	$2,855	$3,115	$3,330	$3,943
Support Services-Salaries and Benefits	$1,836	$1,915	$2,206	$2,431	$3,171
Total Administrative Costs	$1,690	$1,904	$2,299	$2,315	$2,221
Administration Salaries and Benefits	$1,320	$1,491	$1,784	$1,750	$1,797
Total Operations and Maintenance of Plant	$1,863	$2,061	$2,631	$2,786	$2,778
Operations and Maintenance-Salaries and Benefits	$781	$361	$378	$370	$380
Board Contribution to Food Services	$0	$0	$0	$0	$0
Total Extracurricular Costs	$116	$147	$185	$182	$187
Total Equipment Costs	$0	$0	$0	$154	$1
Legal Costs	$34	$52	$51	$58	$51
Employee Benefits as a percentage of salaries*	30.52%	27.15%	40.78%	35.55%	37.43%

*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.nj.gov/education/guide/. This publication is also available in the board office and public libraries. The same calculations were performed using the 2025-26 revised appropriations and the 2026-27 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
	Use psychologist from Stanhope Bd of Ed for evaluations	0
	Shared behaviorist	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	14,625,929
	(D) Total School Levy	14,625,929
	(B) Estimated Net Taxable Valuation (as of 10/01/25)	928,611,500
	(H) Estimated Equalized Valuation (as of 10/01/25)	1,597,748,624
	(C) Estimated 2026-27 General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(B)	1.5750
	(F) Estimated 2026-27 Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(B)	1.5750
	(I) Estimated 2026-27 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(H)	0.9154
	(L) Estimated 2026-27 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(H)	0.9154

Employee Contract List for District

Name	Category	Measure
Dr. Kurt Ceresnak	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	$160,680
	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	07/01/25
	End Date of Contract	06/30/29
	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	4
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	20
	Description of Other Contracted Non-Working Days	holidays/bereavement
	Total Allowances Amount	$8,950
	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	$33,540
	Contractual Post-Employment Benefit Description of Payout of Sick days	max paid for unused sick leave upon retirement
	Contractual Post-Employment Benefit Description of Payout of Vacation days	max paid for unused vacation leave upon retirement or separation
	Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
	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
Dr. Kurt Ceresnak	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
Mrs. Theresa Radline	Job Title	Business Administrator
	Job Title II	Board Secretary
	Base Annual Salary Amount	$139,050
	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	07/01/25
	End Date of Contract	06/30/26
	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	33
	Description of Other Contracted Non-Working Days	holidays/family illness

Employee Contract List for District

Name	Category	Measure
Mrs. Theresa Radline	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	$20,446
	Contractual Post-Employment Benefit Description of Payout of Sick days	max paid for unused sick leave upon retirement
	Contractual Post-Employment Benefit Description of Payout of Vacation days	max paid for unused vacation leave upon retirement or separation
	Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
	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