

**Advertised Enrollments**

Pupil Enrollment Categories	10-13-2017 Actual	10-15-2018 Actual	10-15-2019 Estimate
On Roll Regular Full-Time	688.0	661.0	643.0
On Roll Special Ed Full-Time	164.0	161.0	162.0
On Roll Subtotal	852.0	822.0	805.0
In Private School Placements	1.0	2.0	0.0
Sent to Other Districts Regular	2.0	0.0	0.0
Sent to Other Districts Special Ed	2.0	3.0	6.0
Received	13.0	14.0	15.0

## Advertised Revenues

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	11,067,244	11,288,589	11,288,589
	Total Tuition	10-1300	34,500	45,000	45,000
	Rents and Royalties	10-1910	16,348	0	0
	Unrestricted Miscellaneous Revenues	10-1XXX	48,997	14,000	14,000
	Total Revenues from Local Sources		11,167,089	11,347,589	11,347,589
General Fund Revenues from State Sources	School Choice Aid	10-3116	336,362	441,082	345,566
	Categorical Transportation Aid	10-3121	325,211	232,137	232,137
	Extraordinary Aid	10-3131	68,369	0	0
	Categorical Special Education Aid	10-3132	542,873	542,873	542,873
	Equalization Aid	10-3176	2,512,278	2,512,278	2,249,745
	Categorical Security Aid	10-3177	70,573	70,573	70,573
	PARCC Readiness Aid	10-3181	8,395	0	0
	Per Pupil Growth Aid	10-3182	8,395	0	0
	Professional Learning Community Aid	10-3183	8,530	0	0
	Other State Aids	10-3XXX	1,914	0	0
	Total Revenues from State Sources		3,882,900	3,798,943	3,440,894
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	0	0	8,000
	Total Revenues from Federal Sources		0	0	8,000
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	0	60,000
	Withdrawal from Capital Reserve for Local Share	10-307	0	7,500	0
	Transfers from Other Funds	10-5200	26,492	0	0
	Adjustment for Prior Year Encumbrances		0	996,029	0
	Actual Revenues (Over)/Under Expenditures		-726,416	0	0
General Fund Revenues	Total Operating Budget		14,350,065	16,150,061	14,856,483
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	10,668	20,146	0
	Total Revenues from Local Sources	20-1XXX	10,668	20,146	0

## Advertised Revenues

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	55,339	47,540	40,400
	Title II	20-4451-4455	13,128	12,328	10,480
	Title IV	20-4471-4474	5,986	10,000	8,500
	I.D.E.A. Part B (Handicapped)	20-4420-4429	189,760	188,085	158,950
	Total Revenues from Federal Sources		264,213	257,953	218,330
Special Revenue Fund Revenues	Total Grants and Entitlements		274,881	278,099	218,330
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	743,334	741,221	744,482
	Total Revenues from Local Sources		743,334	741,221	744,482
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	368	192
	Total Local Repayment of Debt		743,334	741,589	744,674
	Actual Revenues (Over)/Under Expenditures		-192	0	0
Debt Service Fund Revenues	Total Repayment of Debt		743,142	741,589	744,674
All Fund Revenues	Total Revenues/Sources		15,368,088	17,169,749	15,819,487
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		15,368,088	17,169,749	15,819,487

## Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	4,198,153	4,270,886	4,051,598
	Special Education-Instruction	11-2XX-100-XXX	1,644,789	1,657,963	1,782,842
	Basic Skills/Remedial-Instruction	11-230-100-XXX	359,154	366,373	264,056
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	46,217	39,852	41,851
	School-Sponsored Athletics-Instruction	11-402-100-XXX	20,832	41,456	27,787
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	190,843	325,709	582,296
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	31,776	41,150	44,433
	Undistributed Expenditures-Health Services	11-000-213-XXX	150,800	163,220	158,460
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	587,737	591,093	555,485
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	151,866	178,906	121,620
	Undistributed Expenditures-Guidance	11-000-218-XXX	186,947	199,010	200,700
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	408,925	418,599	413,680
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	184,136	294,873	243,485
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	115,843	130,005	148,919
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	75,435	83,600	41,000
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	368,246	412,625	395,379
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	467,300	514,493	505,768
	Undistributed Expenditures-Central Services	11-000-251-XXX	253,000	267,785	279,280
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	67,551	149,640	118,300
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	1,240,168	1,349,816	1,270,712
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	531,654	568,955	553,131
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	2,684,819	2,835,318	2,659,299
	Undistributed Expenditures-Food Services	11-000-310-930	9,786	0	0
		Total Undistributed Expenditures		7,706,832	8,524,797
General Fund Current Expenses	Total General Current Expense		13,975,977	14,901,327	14,460,081
Capital Outlay	Equipment	12-XXX-XXX-730	34,874	251,945	150,000
	Facilities Acquisition and Construction Services	12-000-400-XXX	203,536	792,614	61,496
	Total Capital Outlay		238,410	1,044,559	211,496

## Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	135,678	204,175	184,906
	General Fund Grand Total		14,350,065	16,150,061	14,856,483
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	10,668	20,146	0
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	55,339	47,540	40,400
	Title II	20-XXX-XXX-XXX	13,128	12,328	10,480
	Title IV	20-XXX-XXX-XXX	5,986	10,000	8,500
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	189,760	188,085	158,950
	Total Federal Projects	20-XXX-XXX-XXX	264,213	257,953	218,330
Special Revenue Fund Expenses	Total Special Revenue Funds		274,881	278,099	218,330
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	743,142	741,589	744,674
	Total Debt Service Funds		743,142	741,589	744,674
All Fund Expenses	Total Expenditures/Appropriations		15,368,088	17,169,749	15,819,487
Expenses Net of Transfers	Total Expenditures Net of Transfers		15,368,088	17,169,749	15,819,487

## Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2017	Audited Balance 06/30/2018	Estimated Balance 06/30/2019	Estimated Balance 06/30/2020
Restricted for General Operating Budget	Capital Reserve	2,887,756	2,774,756	2,907,256	2,907,256
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	100,000	150,000	204,007	204,007
	Legal Reserve	0	0	0	0
	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 Repayment of Debt	Repayment of Debt	0	0	0	0
Unrestricted	General Operating Budget	387,015	357,088	363,081	303,081
	Repayment of Debt	368	560	192	0

### Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2016-17 Actual Costs	2017-18 Actual Costs	2018-19 Original Budget	2018-19 Revised Budget	2019-20 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$15,100	\$15,708	\$17,127	\$17,292	\$16,782
Total Classroom Instruction	\$9,230	\$9,454	\$10,188	\$10,024	\$9,819
Classroom-Salaries and Benefits	\$8,781	\$9,195	\$9,797	\$9,610	\$9,417
Classroom-General Supplies and Textbooks	\$440	\$222	\$359	\$374	\$353
Classroom-Purchased Services	\$9	\$37	\$32	\$39	\$49
Total Support Services	\$2,555	\$2,757	\$3,083	\$3,219	\$3,019
Support Services-Salaries and Benefits	\$2,046	\$2,243	\$2,543	\$2,672	\$2,602
Total Administrative Costs	\$1,630	\$1,678	\$1,874	\$1,997	\$1,980
Administration Salaries and Benefits	\$1,316	\$1,346	\$1,432	\$1,438	\$1,516
Total Operations and Maintenance of Plant	\$1,532	\$1,651	\$1,811	\$1,873	\$1,801
Operations and Maintenance-Salaries and Benefits	\$741	\$794	\$881	\$882	\$883
Board Contribution to Food Services	\$0	\$12	\$0	\$0	\$0
Total Extracurricular Costs	\$105	\$102	\$115	\$125	\$111
Total Equipment Costs	\$152	\$41	\$114	\$311	\$189
Legal Costs	\$18	\$29	\$49	\$49	\$50
Employee Benefits as a percentage of salaries*	30.48%	29.66%	31.36%	30.60%	29.38%

\*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 2018-19 revised appropriations and the 2019-20 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.

**Unusual Revenues and Appropriations**

Line Number	Source	Amount	Explanation
140	Parents	45,000	PreSchool Tuition @ \$3,000 per child
300	Outside Organizations	12,000	Building Use Fees
	Bank Interest	2,000	Interest on Account Balances

Shared Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Business Services	Morris County ESC - Health & Safety Consultant	0
Insurance Coverages and Benefits	School Alliance Insurance Fund - Liability Insurance, Workers Comp, Vehicles	0
	School Health Insurance Fund - Health Benefits	0
Municipal/Public Works	Purchase fuel and sewer services from Byram Township	0
Purchasing	Educational Data Services - Purchasing Cooperative	0
	NJ Educational Services Commission - Purchasing Cooperative	0
	Hunterdon County Regional Educational Services Commission	0
	Shared Cost of Demographer for Demographic Study with Stanhope, Lenape Valley and Netcong Boards of Education	0
Special Education Services	Morris County Educational Services Commission -	0
	Sussex County Educational Services Commission	0
	Share an Occupational Therapist with Netcong Board of Education	0
Transportation Services, including Fuel	Sussex County Regional Transportation Cooperative	0

## Estimated Tax Rates

Municipality	Category	Amount
Byram	(A) General Fund School Levy	11,288,589
	(D) Total School Levy	12,031,441
	(B) Estimated Net Taxable Valuation (as of 10/01/18)	926,211,000
	(H) Estimated Equalized Valuation (as of 10/01/18)	995,093,481
	(C) Estimated 2019-20 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.2188
	(F) Estimated 2019-20 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.2990
	(I) Estimated 2019-20 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.1344
	(L) Estimated 2019-20 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.2091

## Employee Contract List for District

Name	Category	Measure
Alice Bresett	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$123,200
	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	07/01/18
	End Date of Contract	06/30/19
	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
	Total Allowances Amount	\$1,640
	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	\$24,477
	Contractual Post-Employment Benefit Description of Payout of Sick days	Max upon retirement with 15 yrs in district
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Maximum 20 days @ per diem rate
	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
Alice Bresett	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
Bryan Hensz	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$158,875
	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	07/01/17
	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	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	

Employee Contract List for District

Name	Category	Measure
Bryan Hensz	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	\$27,221
	Contractual Post-Employment Benefit Description of Payout of Sick days	\$100/day up to 150 days after 15 yrs of employment
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Per diem rate for unused days - max 20
	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	