

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% |
| <div><div>*Does not include pension and social security paid by the State on-behalf of the district.</div><div>**Federal and State funds in the blended resource school-based budgets.</div><div>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.</div></div> | | | | | |

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 |