

Advertised Enrollments

Pupil Enrollment Categories	10-15-2020 Actual	10-15-2021 Actual	10-15-2022 Estimate
On Roll Regular Full-Time	663.0	692.0	692.0
On Roll Special Ed Full-Time	152.0	122.0	122.0
On Roll Subtotal	815.0	814.0	814.0
In Private School Placements	3.0	2.0	2.0
Sent to Other Districts Special Ed	4.0	2.0	2.0
Received	8.0	21.0	20.0
In State Facilities		1.0	1.0

Advertised Revenues

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	11,288,589	11,965,905	12,205,223
	Total Tuition	10-1300	18,225	60,000	75,000
	Rents and Royalties	10-1910	0	7,000	10,000
	Unrestricted Miscellaneous Revenues	10-1XXX	186,818	5,750	10,750
	Interest Earned On Current Expense Emergency Reserve	10-1XXX	0	50	0
	Interest Earned on Maintenance Reserve	10-1XXX	0	200	250
	Interest Earned on Capital Reserve Funds	10-1XXX	0	500	500
	Other Restricted Miscellaneous Revenues	10-1XXX	2,841	0	0
	Total Revenues from Local Sources		11,496,473	12,039,405	12,301,723
General Fund Revenues from State Sources	School Choice Aid	10-3116	364,276	384,132	410,380
	Categorical Transportation Aid	10-3121	241,428	232,137	232,137
	Extraordinary Aid	10-3131	186,587	0	0
	Categorical Special Education Aid	10-3132	542,873	542,873	542,873
	Equalization Aid	10-3176	1,836,385	1,490,432	1,158,112
	Categorical Security Aid	10-3177	70,573	70,573	70,573
	Total Revenues from State Sources		3,242,122	2,720,147	2,414,075
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	1,246	0	0
	Total Revenues from Federal Sources		1,246	0	0
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	522,222	1,000,397
	Withdrawal from Capital Reserve for Local Share	10-307	0	2,000,000	1,000,000
	Withdrawal from Maintenance Reserve	10-310	0	100,000	125,000
	Transfers from Other Funds	10-5200	544	0	0
	Adjustment for Prior Year Encumbrances		0	302,261	0
	Actual Revenues (Over)/Under Expenditures		-870,626	0	0
General Fund Revenues	Total Operating Budget		13,869,759	17,684,035	16,841,195
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	3,742	1,000	1,000
	Total Revenues from Local Sources	20-1XXX	3,742	1,000	1,000

Advertised Revenues

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	45,530	37,967	32,300
	Title II	20-4451-4455	0	11,725	10,000
	Title IV	20-4471-4474	10,000	10,000	8,500
	Arp-Idea Preschool	20-4409	0	2,978	0
	Arp-Idea Basic	20-4419	0	34,894	0
	I.D.E.A. Part B (Handicapped)	20-4420-4429	195,596	193,028	164,000
	Arp ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	0	66,891	0
	Arp ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	0	40,000	0
	Arp ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	0	40,000	0
	Arp ESSER Subgrant-New Jersey Tiered System of Supports (Njtss) Mental Health Support Staffing Gra	20-4544	0	45,000	0
	Arp-ESSER	20-4540	0	329,798	0
	CARES Act Education Stabilization Fund	20-4530	37,755	0	0
	Coronavirus Relief Fund (CRF)	20-4532	25,860	0	0
	CRRSA Act-ESSER II	20-4534	0	146,744	0
	CRRSA Act-Learning Acceleration Grant	20-4535	0	25,000	0
	CRRSA Act-Mental Health Grant	20-4536	0	45,000	0
	Total Revenues from Federal Sources		314,741	1,029,025	214,800
Special Revenue Fund Revenues from Other Sources	Actual Revenues (Over)/Under Expenditures-Student Activity Fund		3,567	0	0
Special Revenue Fund Revenues	Total Grants and Entitlements		322,050	1,030,025	215,800
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	752,440	0	0
	Total Revenues from Local Sources		752,440	0	0
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		752,440	0	0
	Actual Revenues (Over)/Under Expenditures		197	0	0
Debt Service Fund Revenues	Total Repayment of Debt		752,637	0	0
All Fund Revenues	Total Revenues/Sources		14,944,446	18,714,060	17,056,995
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		14,944,446	18,714,060	17,056,995

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	3,895,372	4,023,901	4,011,020
	Special Education-Instruction	11-2XX-100-XXX	1,635,013	1,798,627	1,663,082
	Basic Skills/Remedial-Instruction	11-230-100-XXX	386,720	402,789	425,611
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	31,854	48,350	57,894
	School-Sponsored Athletics-Instruction	11-402-100-XXX	0	30,472	30,500
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	428,778	379,330	410,310
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	40,688	44,495	31,995
	Undistributed Expenditures-Health Services	11-000-213-XXX	163,716	175,120	192,394
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	531,037	564,666	546,257
	Undistributed Expenditures–Other Support Services, Students–Extraordinary Services	11-000-217-XXX	37,441	43,325	52,125
	Undistributed Expenditures-Guidance	11-000-218-XXX	171,873	215,000	226,876
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	409,942	419,303	443,651
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	145,114	209,510	191,701
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	148,410	190,790	194,412
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	4,179	31,150	38,000
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	393,772	468,590	439,031
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	414,646	492,107	496,507
	Undistributed Expenditures-Central Services	11-000-251-XXX	278,126	298,133	306,127
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	119,516	187,542	136,758
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	1,282,449	1,497,107	1,594,983
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	575,544	703,990	704,627
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	2,387,871	2,846,742	2,996,906
	Total Undistributed Expenditures		7,533,102	8,766,900	9,002,660
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	200	250
	Interest Earned on Current Expense Emergency Res	10-607	0	50	0
General Fund Current Expenses	Total General Current Expense		13,482,061	15,071,289	15,191,017

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	89,351	406,526	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	132,375	2,061,496	1,536,496
	Interest Deposit to Capital Reserve	10-604	0	500	500
	Total Capital Outlay		221,726	2,468,522	1,536,996
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	165,972	144,224	113,182
	General Fund Grand Total		13,869,759	17,684,035	16,841,195
Special Revenue Fund Expenses for Grants and Entitlements	Student Activity Fund	20-475-XXX-XXX	7,309	1,000	1,000
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	45,530	37,967	32,300
	Title II	20-XXX-XXX-XXX	0	11,725	10,000
	Title IV	20-XXX-XXX-XXX	10,000	10,000	8,500
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	195,596	193,028	164,000
	Arp- Idea Basic Grant Program	20-223-xxx-xxx	0	34,894	0
	Arp-Idea Preschool Grant Program	20-224-xxx-xxx	0	2,978	0
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	37,755	0	0
	Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	25,860	0	0
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	0	146,744	0
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	0	25,000	0
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	0	45,000	0
	Arp ESSER Grant Program	20-487-xxx-xxx	0	329,798	0
	Arp ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	0	66,891	0
	Arp ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	0	40,000	0
	Arp ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	0	40,000	0
	Arp ESSER Subgrant New Jersey Tiered System of Supports (Njtss) Mental Health Support Staffing Grant	20-491-xxx-xxx	0	45,000	0
	Total Federal Projects	20-XXX-XXX-XXX	314,741	1,029,025	214,800
Special Revenue Fund Expenses	Total Special Revenue Funds		322,050	1,030,025	215,800

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	752,637	0	0
	Total Debt Service Funds		752,637	0	0
All Fund Expenses	Total Expenditures/Appropriations		14,944,446	18,714,060	17,056,995
Expenses Net of Transfers	Total Expenditures Net of Transfers		14,944,446	18,714,060	17,056,995

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2020	Audited Balance 06/30/2021	Estimated Balance 06/30/2022	Estimated Balance 06/30/2023
Unrestricted	General Operating Budget	637,936	750,668	920,668	445,271
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	2,976,050	3,186,327	1,186,827	187,327
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	990,155	990,155	890,355	765,605
	Legal Reserve	522,222	1,047,222	525,000	0
	Unemployment Fund	112,314	115,155	115,155	115,155
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	60,000	0	50	50
	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	35,283	31,716	31,716	31,716
	Scholarship Fund	0	0	0	0
Restricted for Repayment of Debt	Repayment of Debt	197	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2019-20 Actual Costs	2020-21 Actual Costs	2021-22 Original Budget	2021-22 Revised Budget	2022-23 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$16,427	\$15,447	\$16,830	\$17,312	\$17,421
Total Classroom Instruction	\$9,280	\$9,309	\$9,972	\$10,052	\$9,965
Classroom-Salaries and Benefits	\$9,055	\$8,971	\$9,457	\$9,600	\$9,528
Classroom-General Supplies and Textbooks	\$187	\$314	\$460	\$397	\$384
Classroom-Purchased Services	\$38	\$24	\$54	\$55	\$53
Total Support Services	\$2,715	\$2,514	\$2,895	\$2,925	\$2,996
Support Services-Salaries and Benefits	\$2,329	\$2,120	\$2,425	\$2,379	\$2,458
Total Administrative Costs	\$1,780	\$1,798	\$1,916	\$2,139	\$2,090
Administration Salaries and Benefits	\$1,428	\$1,378	\$1,405	\$1,426	\$1,515
Total Operations and Maintenance of Plant	\$1,617	\$1,728	\$1,907	\$2,053	\$2,201
Operations and Maintenance-Salaries and Benefits	\$788	\$636	\$807	\$819	\$897
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$109	\$51	\$124	\$126	\$143
Total Equipment Costs	\$153	\$111	\$368	\$503	\$0
Legal Costs	\$23	\$38	\$49	\$90	\$68
Employee Benefits as a percentage of salaries*	29.00%	28.38%	32.38%	32.37%	33.97%

*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 2021-22 revised appropriations and the 2022-23 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	Morris County ESC-Health and safety consultant	0
Insurance Coverages and Benefits	School Alliance Insurance Fund-liability insurance, workers compensation, vehicle and underground storage tank coverage	0
	School Health Insurance Fund-health benefits	0
Municipal/Public Works	Purchase fuel, road salt, sewer services and assistance in grounds maintenance from Byram Township	0
Purchasing	NJ Education Services-purchasing cooperative	0
	Huntedon County REgional Educational Services	0
Special Education Services	Morris County Ed Services Commission	0
	Sussex County Ed Services Commission	0
	Share an Occupational Therapist with Netcong Board of Education	0
Transportation Services, including Fuel	Sussex County Regional Cooperative	0

Estimated Tax Rates

Municipality	Category	Amount
Byram	(A) General Fund School Levy	12,085,564
	(D) Total School Levy	12,085,564
	(B) Estimated Net Taxable Valuation (as of 10/01/21)	926,008,400
	(H) Estimated Equalized Valuation (as of 10/01/21)	1,089,037,281
	(C) Estimated 2022-23 General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(B)	1.3051
	(F) Estimated 2022-23 Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(B)	1.3051
	(I) Estimated 2022-23 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(H)	1.1097
	(L) Estimated 2022-23 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(H)	1.1097

Employee Contract List for District

Name	Category	Measure
George Newman	Job Title	Coordinator/Director/Manager/Supervisor
	Job Title II	None
	Base Annual Salary Amount	\$77,250
	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	07/01/21
	End Date of Contract	06/30/22
	Contracted Number of Annual Work Days	260
	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	0
	Description of Other Contracted Non-Working Days	None Reported
	Total Allowances Amount	\$2,020
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$4
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$19,992
	Contractual Post-Employment Benefit Description of Payout of Sick days	Per contract Maximum 170 days @ \$65.00 after 15 years in district
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Per Contract Maximum 30 days at per diem rate
	Contractual Post-Employment Benefit Description of Payout of Personal days	No payout 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
Joanne Black	Job Title	Business Administrator
	Job Title II	None
	Base Annual Salary Amount	\$132,613
	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	07/01/21
	End Date of Contract	06/30/22
	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

Employee Contract List for District

Name	Category	Measure
Joanne Black	Total Allowances Amount	\$2,460
	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	\$19,951
	Contractual Post-Employment Benefit Description of Payout of Sick days	Per contract maximum upon retirement after 15 years in the district
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Per Contract 20 days at the per diem rate
	Contractual Post-Employment Benefit Description of Payout of Personal days	No payout 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
	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
	Base Annual Salary Amount	\$143,500
	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
John Fritzky	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	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
	Total Allowances Amount	\$3,170
	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	\$26,039
	Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum payout per contract upon retirement after 15 years with the district
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Per Contract 20 days at per diem rate
	Contractual Post-Employment Benefit Description of Payout of Personal days	No payout 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
John Fritzky	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