

Pupil Enrollment Categories	10-14-2016 Actual	10-13-2017 Actual	10-15-2018 Estimate
On Roll Regular Full-Time	724.0	688.0	648.0
On Roll Special Ed Full-Time	147.0	164.0	176.0
On Roll Subtotal	871.0	852.0	824.0
In Private School Placements	2.0	1.0	2.0
Sent to Other Districts Regular	0.0	2.0	0.0
Sent to Other Districts Special Ed	3.0	2.0	2.0
Received	14.0	13.0	15.0

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	11,067,244	11,067,244	11,288,589
Total Tuition	10-1300	83,512	60,000	45,000
Rents And Royalties	10-1910	8,903	0	0
Private Contributions	10-1920	7,500	0	0
Unrestricted Miscellaneous Revenues	10-1XXX	99,016	14,000	14,000
Subtotal - Revenues From Local Sources		11,266,175	11,141,244	11,347,589
Revenues from State Sources:				
School Choice Aid	10-3116	326,469	336,362	441,082
Categorical Transportation Aid	10-3121	325,211	325,211	325,211
Extraordinary Aid	10-3131	90,071	0	0
Categorical Special Education Aid	10-3132	542,873	542,873	542,873
Equalization Aid	10-3176	2,512,278	2,512,278	2,512,278
Categorical Security Aid	10-3177	70,573	70,573	70,573
Parcc Readiness Aid	10-3181	8,395	8,395	0
Per Pupil Growth Aid	10-3182	8,395	8,395	0
Professional Learning Community Aid	10-3183	8,530	8,530	0
Other State Aids	10-3XXX	1,044	0	0
Subtotal - Revenues From State Sources		3,893,839	3,812,617	3,892,017
Withdrawal From Cap Res-For Local Share	10-307	0	1,325,000	0
Withdraw From Cap Res-Excess Cost & Oth Cap Prj	10-309	0	11,250	0
Adjustment For Prior Year Encumbrances		0	176,686	0
Actual Revenues (Over)/Under Expenditures		-364,997	0	0
Total Operating Budget		14,795,017	16,466,797	15,239,606
Grants and Entitlements:				

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Revenues from Federal Sources:				
Title I	20-4411-4416	54,425	55,339	40,000
Title II	20-4451-4455	13,230	13,171	11,000
I.D.E.A. Part B (Handicapped)	20-4420-4429	190,846	189,760	161,000
Total Revenues From Federal Sources		258,501	258,270	212,000
Total Grants And Entitlements		258,501	258,270	212,000
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	705,767	743,334	741,221
Total Revenues From Local Sources		705,767	743,334	741,221
Budgeted Fund Balance	40-303	0	0	368
Total Local Repayment Of Debt		705,767	743,334	741,589
Actual Revenues (Over)/Under Expenditures		33,891	0	0
Total Repayment Of Debt		739,658	743,334	741,589
Total Revenues/Sources		15,793,176	17,468,401	16,193,195
Total Revenues/Sources Net of Transfers		15,793,176	17,468,401	16,193,195

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	4,362,201	4,311,749	4,270,247
Special Education - Instruction	11-2XX-100-XXX	1,621,388	1,702,763	1,767,580
Basic Skills/Remedial - Instruction	11-230-100-XXX	253,777	377,785	359,183
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	44,665	42,598	39,852
School-Sponsored Athletics - Instruction	11-402-100-XXX	26,127	33,370	33,152
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	326,902	337,340	418,350
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	32,348	34,100	41,150
Undist. Expenditures - Health Services	11-000-213-XXX	141,256	166,902	163,220
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	609,676	562,580	581,650
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	156,889	167,535	117,980
Undist. Expenditures - Guidance	11-000-218-XXX	126,216	185,295	199,010
Undist. Expenditures - Child Study Teams	11-000-219-XXX	408,192	424,770	418,599
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	128,458	228,290	272,593
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	159,691	139,600	142,605
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	42,386	90,515	81,000
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	359,989	396,265	397,625
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	452,571	514,710	468,493
Undist. Expend. - Central Services	11-000-251-XXX	267,624	272,170	267,535
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	73,573	115,800	115,300
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	1,180,966	1,303,514	1,304,835
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	587,470	573,855	568,955
Personal Services - Employee Benefits	11-XXX-XXX-2XX	2,677,052	2,782,982	2,916,595
Total Undistributed Expenditures		7,731,259	8,296,223	8,475,495
Total General Current Expense		14,039,417	14,764,488	14,945,509
Capital Expenditures:				

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Equipment	12-XXX-XXX-730	131,882	38,732	92,877
Facilities Acquisition And Const. Serv.	12-000-400-XXX	506,887	1,489,571	61,496
Total Capital Outlay		638,769	1,528,303	154,373
Transfer Of Funds To Charter Schools	10-000-100-56X	116,831	174,006	139,724
General Fund Grand Total		14,795,017	16,466,797	15,239,606
Special Grants and Entitlements:				
Federal Projects:				
Title I	20-XXX-XXX-XXX	54,425	55,339	40,000
Title II	20-XXX-XXX-XXX	13,230	13,171	11,000
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	190,846	189,760	161,000
Total Federal Projects	20-XXX-XXX-XXX	258,501	258,270	212,000
Total Special Revenue Funds		258,501	258,270	212,000
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	739,658	743,334	741,589
Total Debt Service Funds		739,658	743,334	741,589
Total Expenditures/Appropriations		15,793,176	17,468,401	16,193,195
Total Expenditures Net of Transfers		15,793,176	17,468,401	16,193,195

Fund Balance Category	Budget Category	Audited Balance 06/30/2016	Audited Balance 06/30/2017	Estimated Balance 06/30/2018	Estimated Balance 06/30/2019
Unrestricted	General Operating Budget	399,451	387,015	322,015	322,015
Unrestricted	Repayment of Debt	34,259	368	368	0
Restricted for General Operating Budget	Capital Reserve	2,321,757	2,887,756	2,578,506	2,578,506
Restricted for General Operating Budget	Adult Education Programs	0	0	0	0
Restricted for General Operating Budget	Maintenance Reserve	0	100,000	100,000	100,000
Restricted for General Operating Budget	Legal Reserve	0	0	0	0
Restricted for General Operating Budget	Tuition Reserve	0	0	0	0
Restricted for General Operating Budget	Current Expense Emergency Reserve	0	0	0	0
Restricted for General Operating Budget	Impact Aid Reserve for General Expenses (Sections 8002 and 8003)	0	0	0	0
Restricted for General Operating Budget	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

Per Pupil Cost Calculations	2015-16 Actual Costs	2016-17 Actual Costs	2017-18 Original Budget	2017-18 Revised Budget	2018-19 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$14,709	\$15,100	\$16,460	\$16,433	\$17,127
Total Classroom Instruction	\$8,783	\$9,230	\$9,841	\$9,744	\$10,188
Classroom-Salaries and Benefits	\$8,478	\$8,781	\$9,542	\$9,373	\$9,797
Classroom-General Supplies and Textbooks	\$300	\$440	\$288	\$339	\$359
Classroom-Purchased Services	\$5	\$9	\$11	\$33	\$32
Total Support Services	\$2,575	\$2,555	\$2,900	\$2,921	\$3,083
Support Services-Salaries and Benefits	\$2,066	\$2,046	\$2,361	\$2,378	\$2,543
Total Administrative Costs	\$1,670	\$1,630	\$1,812	\$1,874	\$1,874
Administration Salaries and Benefits	\$1,269	\$1,316	\$1,411	\$1,445	\$1,432
Total Operations and Maintenance of Plant	\$1,542	\$1,532	\$1,743	\$1,728	\$1,811
Operations and Maintenance-Salaries and Benefits	\$688	\$741	\$814	\$790	\$881
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$94	\$105	\$113	\$114	\$115
Total Equipment Costs	\$240	\$152	\$36	\$46	\$114
Legal Costs	\$41	\$18	\$48	\$41	\$49
Employee Benefits as a percentage of salaries*	30.19%	30.48%	33.04%	29.98%	31.36%

\*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 2017-18 revised appropriations and the 2018-19 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 Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Business Services	ESC of Morris County - Health & Safety Consultant	0
Special Education Services	ESC of Morris County - Out of District Tuition	0
Special Education Services	Sussex County ESC - Out of District Tuition	0
Staffing - Other	Netcong Board of Education - Share Occupational Therapist	0
Transportation Services, including Fuel	Sussex County Regional Cooperative - Routing, Bus Contracts, Out of District Transportation	0
Purchasing	Hunterdon ESC - Purchasing Cooperative including transportation for field trips, athletics	0
Purchasing	Educational Data Services - Purchasing Cooperative	0
Purchasing	New Jersey Educational Services Cooperative (MRESC) - Purchasing Cooperative	0
Municipal/Public Works	Byram Township - Gasoline for School Vehicles, Salt, Maintenance of School Fields, Recreation Department Use of Facilities	0
Curriculum Services	Regional Sharing of Curriculum Coordinator (LVRHS and Stanhope)	0
Insurance Coverages and Benefits	School Alliance Insurance Fund (SAIF) General liability, auto, workers' comp	0
Insurance Coverages and Benefits	School Health Insurance Fund (SHIF) Health Benefits	0



ID=Byram

Category	Amount
(A) General Fund School Levy	11,177,917
(D) Total School Levy	11,920,194
(B) Estimated Net Taxable Valuation (as of 01/01/18)	925,038,900
(H) Estimated Equalized Valuation (as of 10/01/17)	990,802,053
(C) Estimated 2018-19 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.2084
(F) Estimated 2018-19 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.2886
(I) Estimated 2018-19 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.1282
(L) Estimated 2018-19 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.2031

Name=Alice Bresett

Category	Measure
Job Title	Business Administrator
Job Title II	None Reported
Base Annual Salary Amount	\$119,600
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	06/30/18
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	\$24,200
Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum upon retirement with 15 years 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
Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported

Name=Alice Bresett

Category	Measure
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

Name=Bryan Hensz

Category	Measure
Job Title	Superintendent
Job Title II	None Reported
Base Annual Salary Amount	\$155,000
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	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
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	\$26,923
Contractual Post-Employment Benefit Description of Payout of Sick days	\$100/day up to 150 days after 15 years of employment
Contractual Post-Employment Benefit Description of Payout of Vacation days	Per diem rate*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

Name=Bryan Hensz

Category	Measure
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