

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

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Operating Budget:				
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
Subtotal - Revenues From Local Sources		11,167,089	11,347,589	11,347,589
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
Subtotal - Revenues From State Sources		3,882,900	3,798,943	3,440,894
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	0	0	8,000
Subtotal - Revenues From Federal Sources		0	0	8,000
Budgeted Fund Balance - Operating Budget	10-303	0	0	60,000
Withdrawal From Cap Res-For Local Share	10-307	0	7,500	0
Transfers From Other Funds	10-5200	26,492	0	0

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Adjustment For Prior Year Encumbrances		0	996,029	0
Actual Revenues (Over)/Under Expenditures		-726,416	0	0
Total Operating Budget		14,350,065	16,150,061	14,856,483
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	10,668	20,146	0
Total Revenues From Local Sources	20-1XXX	10,668	20,146	0
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
Total Grants And Entitlements		274,881	278,099	218,330
Repayment of Debt:				
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
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
Total Repayment Of Debt		743,142	741,589	744,674
Total Revenues/Sources		15,368,088	17,169,749	15,819,487
Total Revenues/Sources Net of Transfers		15,368,088	17,169,749	15,819,487

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Current Expense:				
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-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	46,217	39,852	41,851
School-Sponsored Athletics - Instruction	11-402-100-XXX	20,832	41,456	27,787
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	190,843	325,709	582,296
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	31,776	41,150	44,433
Undist. Expenditures - Health Services	11-000-213-XXX	150,800	163,220	158,460
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	587,737	591,093	555,485
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	151,866	178,906	121,620
Undist. Expenditures - Guidance	11-000-218-XXX	186,947	199,010	200,700
Undist. Expenditures - Child Study Teams	11-000-219-XXX	408,925	418,599	413,680
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	184,136	294,873	243,485
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	115,843	130,005	148,919
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	75,435	83,600	41,000
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	368,246	412,625	395,379
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	467,300	514,493	505,768
Undist. Expend. - Central Services	11-000-251-XXX	253,000	267,785	279,280
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	67,551	149,640	118,300
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	1,240,168	1,349,816	1,270,712
Undist. Expend.-Student Transportation Serv.	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	8,291,947

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Total General Current Expense		13,975,977	14,901,327	14,460,081
Capital Expenditures:				
Equipment	12-XXX-XXX-730	34,874	251,945	150,000
Facilities Acquisition And Const. Serv.	12-000-400-XXX	203,536	792,614	61,496
Total Capital Outlay		238,410	1,044,559	211,496
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 Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	10,668	20,146	0
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
Total Special Revenue Funds		274,881	278,099	218,330
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	743,142	741,589	744,674
Total Debt Service Funds		743,142	741,589	744,674
Total Expenditures/Appropriations		15,368,088	17,169,749	15,819,487
Total Expenditures Net of Transfers		15,368,088	17,169,749	15,819,487

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
Unrestricted	General Operating Budget	387,015	357,088	363,081	303,081
Unrestricted	Repayment of Debt	368	560	192	0
Restricted for General Operating Budget	Capital Reserve	2,887,756	2,774,756	2,907,256	2,907,256
Restricted for General Operating Budget	Adult Education Programs	0	0	0	0
Restricted for General Operating Budget	Maintenance Reserve	100,000	150,000	204,007	204,007
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	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.

Item	Line Number	Source	Amount	Explanation
1	140	Parents	45,000	PreSchool Tuition @ \$3,000 per child
1	300	Outside Organizations	12,000	Building Use Fees
2	300	Bank Interest	2,000	Interest on Account Balances

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

ID=Byram

Category	Amount
(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

Name=Alice Bresett

Category	Measure
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

Name=Alice Bresett

Category	Measure
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

Name=Bryan Hensz

Category	Measure
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
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

Name=Bryan Hensz

Category	Measure
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