

Advertised Enrollments

Pupil Enrollment Categories	10-13-2017 Actual	10-15-2018 Actual	10-15-2019 Estimate
On Roll Regular Full-Time	900.0	892.0	894.0
On Roll Regular Shared-Time	12.0	19.0	19.0
On Roll Special Ed Full-Time	257.0	259.0	250.0
On Roll Special Ed Shared-Time	1.0	8.0	8.0
On Roll Subtotal	1,170.0	1,178.0	1,171.0
In Private School Placements	15.0	15.0	15.0
Sent to Other Districts Special Ed	8.0	6.0	16.0
Received	233.0	213.0	213.0

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	16,628,085	16,960,647	17,402,431
	Total Tuition	10-1300	4,277,894	4,783,929	4,638,791
	Rents and Royalties	10-1910	99,160	237,000	139,000
	Unrestricted Miscellaneous Revenues	10-1XXX	172,748	119,808	47,078
	Interest Earned on Capital Reserve Funds	10-1XXX	914	300	500
	Other Restricted Miscellaneous Revenues	10-1XXX	0	34,500	30,000
	Total Revenues from Local Sources		21,178,801	22,136,184	22,257,800
General Fund Revenues from State Sources	School Choice Aid	10-3116	26,218	14,212	13,291
	Categorical Transportation Aid	10-3121	53,072	215,738	215,738
	Extraordinary Aid	10-3131	417,455	209,000	225,000
	Categorical Special Education Aid	10-3132	583,508	583,508	583,508
	Equalization Aid	10-3176	1,257,952	1,257,952	1,350,253
	Categorical Security Aid	10-3177	23,261	39,010	39,010
	Adjustment Aid	10-3178	41,810	0	0
	PARCC Readiness Aid	10-3181	9,390	0	0
	Per Pupil Growth Aid	10-3182	9,390	0	0
	Professional Learning Community Aid	10-3183	9,610	0	0
	Host District Support Aid	10-3184	360	0	0
	Other State Aids	10-3XXX	18,850	0	0
	Total Revenues from State Sources		2,450,876	2,319,420	2,426,800
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	54,331	32,206	74,610
	Total Revenues from Federal Sources		54,331	32,206	74,610
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	1,341,199	1,295,217
	Withdrawal from Capital Reserve for Local Share	10-307	293,028	0	250,000
	Adjustment for Prior Year Encumbrances		0	27,362	0
	Actual Revenues (Over)/Under Expenditures		-254,988	0	0
General Fund Revenues	Total Operating Budget		23,722,048	25,856,371	26,304,427

Advertised Revenues

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	5,850	0	1,500
	Total Revenues from Local Sources	20-1XXX	5,850	0	1,500
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	92,271	92,944	92,944
	Title II	20-4451-4455	18,422	17,649	17,649
	Title III	20-4491-4494	10,000	18,038	18,038
	Title IV	20-4471-4474	9,182	10,000	10,000
	I.D.E.A. Part B (Handicapped)	20-4420-4429	272,989	273,726	273,726
	Total Revenues from Federal Sources		402,864	412,357	412,357
Special Revenue Fund Revenues	Total Grants and Entitlements		408,714	412,357	413,857
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	542,505	541,394	572,956
	Total Revenues from Local Sources		542,505	541,394	572,956
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	60,018	58,914	68,063
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	1	0
	Total Local Repayment of Debt		602,523	600,309	641,019
	Actual Revenues (Over)/Under Expenditures		1	0	0
Debt Service Fund Revenues	Total Repayment of Debt		602,524	600,309	641,019
All Fund Revenues	Total Revenues/Sources		24,733,286	26,869,037	27,359,303
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		24,733,286	26,869,037	27,359,303

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	6,084,370	6,489,930	6,520,886
	Special Education-Instruction	11-2XX-100-XXX	1,840,243	2,230,558	2,148,186
	Basic Skills/Remedial-Instruction	11-230-100-XXX	186,582	212,000	198,377
	Bilingual Education-Instruction	11-240-100-XXX	88,832	90,308	150,256
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	123,084	107,349	94,952
	School-Sponsored Athletics-Instruction	11-402-100-XXX	413,403	424,224	422,761
	Summer School	11-422-XXX-XXX	56,536	66,265	64,503
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	2,257,463	2,481,788	2,608,275
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	21,487	22,224	23,081
	Undistributed Expenditures-Health Services	11-000-213-XXX	262,746	292,859	297,527
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	496,080	579,845	559,078
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	621,978	836,466	730,135
	Undistributed Expenditures-Guidance	11-000-218-XXX	530,872	536,479	532,806
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	497,969	532,549	508,729
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	251,864	317,423	311,032
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	146,801	160,641	109,912
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	75,262	91,627	112,998
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	538,982	729,439	666,484
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	920,473	1,040,140	943,991
	Undistributed Expenditures-Central Services	11-000-251-XXX	395,134	416,811	335,321
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	187,693	161,142	218,427
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	2,019,951	2,234,836	2,344,488
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	1,085,852	1,280,637	1,286,584
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	3,882,398	4,245,062	4,713,520
		Total Undistributed Expenditures		14,193,005	15,959,968
General Fund Current Expenses	Total General Current Expense		22,986,055	25,580,602	25,902,309

Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	25,571	23,948	98,500
	Facilities Acquisition and Construction Services	12-000-400-XXX	151,138	225,953	27,599
	Capital Reserve-Transfer to Capital Projects	12-000-400-931	293,028	0	250,000
	Increase In Capital Reserve	10-604	241,000	0	0
	Interest Deposit to Capital Reserve	10-604	914	300	500
	Total Capital Outlay			711,651	250,201
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	24,342	25,568	25,519
	General Fund Grand Total		23,722,048	25,856,371	26,304,427
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	5,850	0	1,500
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	92,271	92,944	92,944
	Title II	20-XXX-XXX-XXX	18,422	17,649	17,649
	Title III	20-XXX-XXX-XXX	10,000	18,038	18,038
	Title IV	20-XXX-XXX-XXX	9,182	10,000	10,000
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	272,989	273,726	273,726
	Total Federal Projects	20-XXX-XXX-XXX	402,864	412,357	412,357
Special Revenue Fund Expenses	Total Special Revenue Funds		408,714	412,357	413,857
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	602,524	600,309	641,019
	Total Debt Service Funds		602,524	600,309	641,019
All Fund Expenses	Total Expenditures/Appropriations		24,733,286	26,869,037	27,359,303
Expenses Net of Transfers	Total Expenditures Net of Transfers		24,733,286	26,869,037	27,359,303

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	1,001,621	950,508	950,808	701,308
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	0	0	0	0
	Legal Reserve	2,151,741	2,253,198	1,105,889	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	718,207	899,798	705,908	516,580
	Repayment of Debt	2	1	0	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	\$16,055	\$16,916	\$18,685	\$18,748	\$18,986
Total Classroom Instruction	\$8,841	\$9,121	\$10,017	\$9,991	\$10,280
Classroom-Salaries and Benefits	\$8,312	\$8,833	\$9,625	\$9,472	\$9,854
Classroom-General Supplies and Textbooks	\$381	\$123	\$151	\$276	\$241
Classroom-Purchased Services	\$148	\$164	\$241	\$243	\$185
Total Support Services	\$2,865	\$3,097	\$3,667	\$3,560	\$3,452
Support Services-Salaries and Benefits	\$2,390	\$2,614	\$3,024	\$2,878	\$2,833
Total Administrative Costs	\$1,908	\$2,097	\$2,168	\$2,388	\$2,300
Administration Salaries and Benefits	\$1,328	\$1,486	\$1,573	\$1,693	\$1,849
Total Operations and Maintenance of Plant	\$1,954	\$2,044	\$2,273	\$2,253	\$2,399
Operations and Maintenance-Salaries and Benefits	\$1,241	\$1,337	\$1,460	\$1,441	\$1,512
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$485	\$554	\$555	\$552	\$550
Total Equipment Costs	\$73	\$22	\$20	\$21	\$85
Legal Costs	\$50	\$40	\$38	\$106	\$78
Employee Benefits as a percentage of salaries*	31.15%	29.46%	32.65%	29.78%	32.81%

*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.

Shared Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Food Services	District outsources food services with Maschio's.	0
Municipal/Public Works	BOE and Boro DPW work together in completing maintenance projects and sharing snow salt. District and Boro are in a joint program for lawn maintenance services.	0
Professional Staff Development	District worked with several school districts to send staff to PD opportunities	0
	District partnered with several school districts to send staff to PD opportunities. Also, utilized NJSIG to train staff in Non-violent crisis management.	0
Purchasing	District participates in several co-op agreements for cost saving measures (Middlesex, Hunderton, Morris, EdData).	0
Technology Services	District and Boro have an agreement to share technology services. District has an agreement and utilizes tech services with Northern Region.	0
Transportation Services, including Fuel	District participates in Co-op programs (Northern Region, Sussex, Morris) to reduce transportation cost.	0
	District participates in ACES program for energy savings.	0

Estimated Tax Rates

Municipality	Category	Amount
Butler Borough	(A) General Fund School Levy	17,181,539
	(D) Total School Levy	17,738,714
	(B) Estimated Net Taxable Valuation (as of 10/01/18)	760,788,350
	(H) Estimated Equalized Valuation (as of 10/01/18)	983,098,661
	(C) Estimated 2019-20 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	2.2584
	(F) Estimated 2019-20 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	2.3316
	(I) Estimated 2019-20 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.7477
	(L) Estimated 2019-20 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.8044

Employee Contract List for District

Name	Category	Measure
Daniel Johnson	Job Title	Superintendent
	Job Title II	Director of Curriculum an
	Base Annual Salary Amount	\$169,689
	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	04/26/18
	End Date of Contract	06/30/21
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	22
	Contracted Number of Annual Sick Days	15
	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	\$10,000
	Total Bonuses Amount	\$5,984
	Total Stipends Amount	\$10,000
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$14,072
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$33,860
	Contractual Post-Employment Benefit Description of Payout of Sick days	Max payout
	Contractual Post-Employment Benefit Description of Payout of Vacation days	as per contract
	Contractual Post-Employment Benefit Description of Payout of Personal days	Not eligible
	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
Daniel Johnson	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
Joseph Scaparro	Job Title	Coordinator/Director/Manager/Supervisor
	Job Title II	Supervisor of Building an
	Base Annual Salary Amount	\$82,500
	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	07/31/19
	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

Employee Contract List for District

Name	Category	Measure
Joseph Scaparro	Total Allowances Amount	\$950
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$3,841
	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	\$15,394
	Contractual Post-Employment Benefit Description of Payout of Sick days	as per contract
	Contractual Post-Employment Benefit Description of Payout of Vacation days	as per contract
	Contractual Post-Employment Benefit Description of Payout of Personal days	none
	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	
Patrick Tierney	Job Title	Business Administrator
	Job Title II	Board Secretary
	Base Annual Salary Amount	\$116,667
	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
Patrick Tierney	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	09/04/18
	End Date of Contract	07/31/19
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	22
	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	\$11,300
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$4,450
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$14,549
	Contractual Post-Employment Benefit Description of Payout of Sick days	as per contract
	Contractual Post-Employment Benefit Description of Payout of Vacation days	as per contract
	Contractual Post-Employment Benefit Description of Payout of Personal days	None
	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
Patrick Tierney	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