

**Advertised Enrollments**

Pupil Enrollment Categories	10-15-2018 Actual	10-15-2019 Actual	10-15-2020 Estimate
On Roll Regular Full-Time	892.0	891.0	889.0
On Roll Regular Shared-Time	19.0	15.0	15.0
On Roll Special Ed Full-Time	259.0	246.0	246.0
On Roll Special Ed Shared-Time	8.0	9.0	9.0
On Roll Subtotal	1,178.0	1,161.0	1,159.0
In Private School Placements	15.0	17.5	15.0
Sent to Other Districts Regular	0.0	2.0	44.0
Sent to Other Districts Special Ed	6.0	3.0	5.0
Received	213.0	207.5	249.5

Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	16,960,647	17,402,431	17,750,480
	Total Tuition	10-1300	4,800,667	4,638,791	4,195,676
	Rents and Royalties	10-1910	141,450	139,000	41,000
	Unrestricted Miscellaneous Revenues	10-1XXX	119,557	47,078	47,078
	Interest Earned on Capital Reserve Funds	10-1XXX	1,616	500	0
	Other Restricted Miscellaneous Revenues / Paycheck Protection Program (Apsds Only)	10-1XXX	0	30,000	30,000
	Total Revenues from Local Sources		22,023,937	22,257,800	22,064,234
General Fund Revenues from State Sources	School Choice Aid	10-3116	14,212	13,291	13,652
	Categorical Transportation Aid	10-3121	215,738	215,738	215,738
	Extraordinary Aid	10-3131	536,476	225,000	225,000
	Categorical Special Education Aid	10-3132	583,508	583,508	583,508
	Equalization Aid	10-3176	1,257,952	1,350,253	1,348,928
	Categorical Security Aid	10-3177	39,010	39,010	39,010
	Other State Aids	10-3XXX	17,980	0	0
Total Revenues from State Sources		2,664,876	2,426,800	2,425,836	
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	53,240	74,610	81,149
	Total Revenues from Federal Sources		53,240	74,610	81,149
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	1,295,217	1,601,873
	Withdrawal from Capital Reserve for Local Share	10-307	0	0	575,000
	Withdrawal from Maintenance Reserve	10-310	0	0	130,000
	Transfers from Other Funds	10-5200	0	227,011	0
	Adjustment for Prior Year Encumbrances		0	22,989	0
	Actual Revenues (Over)/Under Expenditures		-265,350	0	0
General Fund Revenues	Total Operating Budget		24,476,703	26,304,427	26,878,092
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	23,414	1,500	1,500
	Total Revenues from Local Sources	20-1XXX	23,414	1,500	1,500

Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	68,419	92,944	87,043
	Title II	20-4451-4455	13,446	17,649	16,711
	Title III	20-4491-4494	16,627	18,038	11,100
	Title IV	20-4471-4474	6,713	10,000	10,000
	I.D.E.A. Part B (Handicapped)	20-4420-4429	273,226	273,726	279,467
	Total Revenues from Federal Sources			378,431	412,357
Special Revenue Fund Revenues	Total Grants and Entitlements		401,845	413,857	405,821
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	541,394	572,956	563,465
	Total Revenues from Local Sources		541,394	572,956	563,465
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	58,914	68,063	67,079
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		600,308	641,019	630,544
	Actual Revenues (Over)/Under Expenditures		1	0	0
Debt Service Fund Revenues	Total Repayment of Debt		600,309	641,019	630,544
All Fund Revenues	Total Revenues/Sources		25,478,857	27,359,303	27,914,457
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		25,478,857	27,359,303	27,914,457

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	6,105,374	6,520,886	6,759,695
	Special Education-Instruction	11-2XX-100-XXX	2,078,381	2,148,186	2,197,853
	Basic Skills/Remedial-Instruction	11-230-100-XXX	191,255	198,377	197,141
	Bilingual Education-Instruction	11-240-100-XXX	89,901	150,256	155,262
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	83,331	94,952	86,254
	School-Sponsored Athletics-Instruction	11-402-100-XXX	398,584	422,761	425,578
	Summer School	11-422-XXX-XXX	56,195	64,503	63,753
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	2,445,545	2,608,275	2,234,373
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	22,010	23,081	24,115
	Undistributed Expenditures-Health Services	11-000-213-XXX	256,425	297,527	312,961
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	514,550	559,078	545,667
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	646,746	730,135	729,936
	Undistributed Expenditures-Guidance	11-000-218-XXX	504,565	532,806	606,192
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	513,027	508,729	531,289
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	285,900	311,032	295,108
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	144,345	109,912	153,802
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	72,406	112,998	121,318
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	693,511	666,484	683,814
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	971,694	943,991	949,909
	Undistributed Expenditures-Central Services	11-000-251-XXX	336,746	335,321	340,994
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	167,493	218,427	216,847
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	2,092,336	2,344,488	2,445,441
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	1,117,748	1,286,584	1,243,050
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	3,890,366	4,713,520	4,745,428
	Total Undistributed Expenditures		14,675,413	16,302,388	16,180,244
General Fund Current Expenses for Increased Reserves	Increase In Maintenance Reserve	10-606	150,000	0	0
General Fund Current Expenses	Total General Current Expense		23,828,434	25,902,309	26,065,780

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	1,958	98,500	53,500
	Facilities Acquisition and Construction Services	12-000-400-XXX	119,128	27,599	157,599
	Capital Reserve-Transfer to Capital Projects	12-000-400-931	0	250,000	575,000
	Increase In Capital Reserve	10-604	501,615	0	0
	Interest Deposit to Capital Reserve	10-604	0	500	0
	Total Capital Outlay			622,701	376,599
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	25,568	25,519	26,213
	General Fund Grand Total		24,476,703	26,304,427	26,878,092
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	23,414	1,500	1,500
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	68,419	92,944	87,043
	Title II	20-XXX-XXX-XXX	13,446	17,649	16,711
	Title III	20-XXX-XXX-XXX	16,627	18,038	11,100
	Title IV	20-XXX-XXX-XXX	6,713	10,000	10,000
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	273,226	273,726	279,467
	Total Federal Projects	20-XXX-XXX-XXX	378,431	412,357	404,321
Special Revenue Fund Expenses	Total Special Revenue Funds		401,845	413,857	405,821
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	600,309	641,019	630,544
	Total Debt Service Funds		600,309	641,019	630,544
All Fund Expenses	Total Expenditures/Appropriations		25,478,857	27,359,303	27,914,457
Expenses Net of Transfers	Total Expenditures Net of Transfers		25,478,857	27,359,303	27,914,457

**Advertised Recapitulation of Balances**

Fund Balance Category	Budget Category	Audited Balance 06/30/2018	Audited Balance 06/30/2019	Estimated Balance 06/30/2020	Estimated Balance 06/30/2021
Restricted for General Operating Budget	Capital Reserve	950,508	1,452,123	1,452,623	877,623
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	0	150,000	150,000	20,000
	Legal Reserve	2,253,198	2,411,433	1,305,544	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	899,798	1,011,286	821,958	525,629
	Repayment of Debt	1	0	0	0

**Advertised Per Pupil Cost Calculations**

Per Pupil Cost Calculations	2017-18 Actual Costs	2018-19 Actual Costs	2019-20 Original Budget	2019-20 Revised Budget	2020-21 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$16,916	\$17,273	\$18,986	\$19,160	\$19,688
Total Classroom Instruction	\$9,121	\$9,310	\$10,280	\$10,374	\$10,653
Classroom-Salaries and Benefits	\$8,833	\$8,945	\$9,854	\$9,945	\$10,311
Classroom-General Supplies and Textbooks	\$123	\$241	\$241	\$243	\$186
Classroom-Purchased Services	\$164	\$125	\$185	\$186	\$156
Total Support Services	\$3,097	\$3,128	\$3,452	\$3,484	\$3,649
Support Services-Salaries and Benefits	\$2,614	\$2,644	\$2,833	\$2,859	\$3,134
Total Administrative Costs	\$2,097	\$2,242	\$2,300	\$2,321	\$2,321
Administration Salaries and Benefits	\$1,486	\$1,700	\$1,849	\$1,866	\$1,870
Total Operations and Maintenance of Plant	\$2,044	\$2,087	\$2,399	\$2,421	\$2,515
Operations and Maintenance-Salaries and Benefits	\$1,337	\$1,303	\$1,512	\$1,526	\$1,586
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$554	\$501	\$550	\$555	\$545
Total Equipment Costs	\$22	\$2	\$85	\$86	\$47
Legal Costs	\$40	\$184	\$78	\$78	\$79
Employee Benefits as a percentage of salaries*	29.46%	28.66%	32.81%	32.81%	31.43%

\*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 2019-20 revised appropriations and the 2020-21 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)
Municipal/Public Works	District partners with Borough for landscaping, snow removal, salting, etc.	0
Purchasing	District participates in Morris County Co-op	0
	District participates in ESCNJ Co-op	0
Technology Services	District uses technology services from Northern Regional.	0

**Estimated Tax Rates**

Municipality	Category	Amount
Butler Borough	(A) General Fund School Levy	17,750,479
	(D) Total School Levy	18,036,957
	(B) Estimated Net Taxable Valuation (as of 10/01/19)	767,688,450
	(H) Estimated Equalized Valuation (as of 10/01/19)	1,024,023,880
	(C) Estimated 2020-21 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	2.3122
	(F) Estimated 2020-21 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	2.3495
	(I) Estimated 2020-21 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	1.7334
	(L) Estimated 2020-21 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	1.7614

Employee Contract List for District

Name	Category	Measure
Daniel Johnson	Job Title	Superintendent
	Job Title II	Director of Curriculum
	Base Annual Salary Amount	\$206,624
	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	01/01/20
	End Date of Contract	06/30/24
	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	\$5,255
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$4,990
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$33,660
	Contractual Post-Employment Benefit Description of Payout of Sick days	Upon retirement
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Upon retirement or seperation
	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

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 B/G
	Base Annual Salary Amount	\$90,000
	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	07/01/19
	End Date of Contract	06/30/20
	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
Patrick Tierney	Job Title	Business Administrator
	Job Title II	Board Secretary
	Base Annual Salary Amount	\$144,200
	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	07/01/19
	End Date of Contract	06/30/20
	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	\$14,539
	Contractual Post-Employment Benefit Description of Payout of Sick days	upon retirement
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Upon retirement or seperation
	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

Employee Contract List for District

Name	Category	Measure
Patrick Tierney	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