ENROLLMENT CATEGORIES	10-15-2015 ACTUAL	10-15-2016 ACTUAL	10-15-2017 ESTIMATE
Pupils On Roll Regular Full-Time	904.0	950.0	955.0
Pupils On Roll Regular Shared-Time	9.0	7.0	5.0
Pupils On Roll Special Ed Full-Time	239.0	240.0	233.0
Pupils On Roll Special Ed Shared-Time	5.0	4.0	4.0
Pupils On Roll SUBTOTAL	1,157.0	1,201.0	1,197.0
Pupils in Private School Placements	17.0	18.0	18.0
Pupils Sent to Other Districts Special Ed	8.5	6.0	6.0
Pupils Received	228.0	270.5	245.0

		2015-16	2016-17	2017-18
Budget Category	Account	Actual	Revised	Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	15,575,616	16,015,246	16,628,085
Total Tuition	10-1300	4,143,547	4,799,559	4,374,499
Unrestricted Miscellaneous Revenues	10-1XXX	189,612	143,800	134,500
Interest Earned On Capital Reserve Funds	10-1XXX	846	300	300
Other Restricted Miscellaneous Revenues	10-1XXX	73,792	57,907	54,063
Subtotal - Revenues From Local Sources		19,983,413	21,016,812	21,191,447
Revenues from State Sources:				
School Choice Aid	10-3116	26,218	26,218	26,218
Categorical Transportation Aid	10-3121	45,248	53,072	53,072
Extraordinary Aid	10-3131	312,194	200,000	200,000
Categorical Special Education Aid	10-3132	557,857	567,259	567,259
Equalization Aid	10-3176	1,269,909	1,257,952	1,257,952
Categorical Security Aid	10-3177	19,573	23,261	23,261
Adjustment Aid	10-3178	41,810	41,810	41,810
Parcc Readiness Aid	10-3181	0	9,390	9,390
Per Pupil Growth Aid	10-3182	0	9,390	9,390
Professional Learning Community Aid	10-3183	0	9,610	9,610
Host District Support Aid	10-3184	0	180	360
Other State Aids	10-3XXX	31,781	0	0
Subtotal - Revenues From State Sources		2,304,590	2,198,142	2,198,322
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	24,563	21,227	24,521
Subtotal - Revenues From Federal Sources		24,563	21,227	24,521
Budgeted Fund Balance - Operating Budget	10-303	0	1,194,337	1,033,606
Withdraw From Cap Res-Excess Cost & Oth Cap Prj	10-309	0	1,475,000	0

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Withdrawal From Tuition Reserve-Excess Over Adj.	10-311	0	75,000	0
Transfers From Other Funds	10-5200	0	98,660	0
Adjustment For Prior Year Encumbrances		0	119,786	0
Actual Revenues (Over)/Under Expenditures		-239,273	0	0
Total Operating Budget		22,073,293	26,198,964	24,447,896
				, ,
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	1,700	4,510	0
Total Revenues From Local Sources	20-1XXX	1,700	4,510	0
Revenues from Federal Sources:				
Title I	20-4411-4416	94,964	93,184	74,547
Title II	20-4451-4455	19,100	30,584	19,416
Title III	20-4491-4494	11,541	10,387	8,310
I.D.E.A. Part B (Handicapped)	20-4420-4429	274,144	265,225	212,180
Total Revenues From Federal Sources		399,749	399,380	314,453
Total Grants And Entitlements		401,449	403,890	314,453
Repayment of Debt:				
Davida francis Land Courses				
Revenues from Local Sources:	40.4040	500 704	504 504	F 40 F0F
Local Tax Levy	40-1210	528,701	534,584	542,505
Total Revenues From Local Sources		528,701	534,584	542,505
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	57,973	59,053	60,018
Budgeted Fund Balance	40-303	0	0	1
Total Local Repayment Of Debt		586,674	593,637	602,524
Total Repayment Of Debt		586,674	593,637	602,524

Budget Category	Account	2015-16 Actual		2017-18 Anticipated
Total Revenues/Sources		23,061,416	27,196,491	25,364,873
Total Revenues/Sources Net of Transfers		23,061,416	27,196,491	25,364,873

		2015-16	2016-17	2017-18
Budget Category	Account	Actual	Revised	Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11 1VV 100 VVV	E 012 E20	6 200 667	6 264 722
	11-1XX-100-XXX	5,913,528	6,200,667	6,361,723
Special Education - Instruction	11-2XX-100-XXX	1,539,369	1,700,821	1,880,884
Basic Skills/Remedial - Instruction	11-230-100-XXX	146,691	149,440	160,246
Bilingual Education - Instruction	11-240-100-XXX	85,435	86,683	91,286
School-Spon. Co/Extra Curr. Actvts Inst	11-401-100-XXX	77,998	101,601	99,012
School-Sponsored Athletics - Instruction	11-402-100-XXX	371,463	413,248	430,642
Before/After School Programs	11-421-XXX-XXX	1,235	2,100	2,100
Summer School	11-422-XXX-XXX	61,588	68,384	61,531
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	1,865,380	2,426,978	2,155,440
Undist. ExpendAttendance And Social Work	11-000-211-XXX	21,765	22,105	21,266
Undist. Expenditures - Health Services	11-000-213-XXX	242,724	277,128	286,109
Undist. ExpendSpeech, OT, PT And Related Svcs	11-000-216-XXX	262,205	293,834	344,343
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	661,454	987,952	1,028,523
Undist. Expenditures - Guidance	11-000-218-XXX	496,404	510,263	514,900
Undist. Expenditures - Child Study Teams	11-000-219-XXX	455,542	511,011	521,214
Undist. ExpendImprov. Of Inst. Serv.	11-000-221-XXX	207,469	212,348	226,024
Undist. ExpendEdu. Media Serv./Library	11-000-222-XXX	149,142	155,820	163,304
Undist. ExpendInstr. Staff Training Serv.	11-000-223-XXX	75,531	101,974	90,951
Undist. ExpendSupport ServGen. Admin.	11-000-230-XXX	496,023	645,643	635,410
Undist. ExpendSupport ServSchool Admin.	11-000-240-XXX	834,148	943,384	905,822
Undist. Expend Central Services	11-000-251-XXX	304,103	372,307	367,864
Undist. Expend Admin. Info Technology	11-000-252-XXX	184,316	205,895	203,253
Undist. ExpendOper. And Maint. Of Plant Serv.	11-000-26X-XXX	1,970,643	2,158,321	2,162,596
Undist. ExpendStudent Transportation Serv.	11-000-270-XXX	956,434	984,154	877,472
Personal Services - Employee Benefits	11-XXX-XXX-2XX	3,576,199	4,456,027	4,571,438
Undistributed Expenditures-Food Services	11-000-310-930	0	5,660	0

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Total Undistributed Expenditures	Account	12,759,482	15,270,804	15,075,929
·				
Total General Current Expense		20,956,789	23,993,748	24,163,353
Capital Expenditures:				
Equipment	12-XXX-XXX-730	72,171	82,227	27,960
Facilities Acquisition And Const. Serv.	12-000-400-XXX	219,144	511,199	207,599
Capital Reserve - Transfer To Capital Projects	12-000-400-931	0	1,475,000	0
Increase In Capital Reserve	10-604	800,000	98,660	0
Interest Deposit To Capital Reserve	10-604	846	300	300
Total Capital Outlay		1,092,161	2,167,386	235,859
Transfer Of Funds To Charter Schools	10-000-100-56X	24,343	37,830	48,684
General Fund Grand Total		22,073,293	26,198,964	24,447,896
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	1,700	4,510	0
Federal Projects:				
Title I	20-XXX-XXX-XXX	94,964	93,184	74,547
Title II	20-XXX-XXX-XXX	19,100	30,584	19,416
Title III	20-XXX-XXX-XXX	11,541	10,387	8,310
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	274,144	265,225	212,180
Total Federal Projects	20-XXX-XXX-XXX	399,749	399,380	314,453
Total Special Revenue Funds		401,449	403,890	314,453
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	586,674	593,637	602,524
Total Debt Service Funds		586,674	593,637	602,524
Total Expenditures/Appropriations		23,061,416	27,196,491	25,364,873
Total Expenditures Net of Transfers		23,061,416	27,196,491	25,364,873

Budget Category	Audited Balance 6-30-2015	Audited Balance 6-30-2016	Estimated Balance 6-30-2017	Estimated Balance 6-30-2018
Unrestricted:				
General Operating Budget	954,721	860,181	550,644	521,470
Repayment of Debt	0	1	1	0
Restricted for Specific Purposes - General Operating Budget:				
Capital Reserve	575,980	1,376,826	786	1,086
Adult Education Programs	0	0	0	0
Maintenance Reserve	0	0	0	0
Legal Reserve	1,580,815	1,889,232	1,004,432	0
Tuition Reserve	75,000	75,000	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
Repayment of Debt:				
Restricted for Repayment of Debt	1	0	0	0

Per Pupil Cost Calculations	2014-15 Actual Costs	2015-16 Actual Costs	2016-17 Original Budget	2016-17 Revised Budget	2017-18 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$15,846	\$15,685	\$17,216	\$17,193	\$17,716
Total Classroom Instruction	\$8,618	\$8,587	\$9,195	\$9,105	\$9,500
Classroom-Salaries and Benefits	\$8,000	\$8,172	\$8,912	\$8,759	\$9,184
Classroom-General Supplies and Textbooks	\$473	\$308	\$177	\$181	\$146
Classroom-Purchased Services	\$146	\$107	\$105	\$166	\$170
Total Support Services	\$2,968	\$2,765	\$3,304	\$3,273	\$3,420
Support Services-Salaries and Benefits	\$2,492	\$2,339	\$2,758	\$2,742	\$2,915
Total Administrative Costs	\$1,745	\$1,883	\$2,021	\$2,135	\$2,082
Administration Salaries and Benefits	\$1,261	\$1,345	\$1,393	\$1,462	\$1,468
Total Operations and Maintenance of Plant	\$2,054	\$1,980	\$2,161	\$2,140	\$2,160
Operations and Maintenance-Salaries and Benefits	\$1,194	\$1,195	\$1,317	\$1,301	\$1,360
Board Contribution to Food Services	\$4	\$0	\$5	\$5	\$0
Total Extracurricular Costs	\$457	\$469	\$527	\$531	\$549
Total Equipment Costs	\$35	\$62	\$21	\$69	\$24
Legal Costs	\$25	\$32	\$39	\$39	\$39
Employee Benefits as a percentage of salaries*	28.59%	30.01%	34.01%	34.13%	33.42%

<sup>\*</sup>Does not include pension and social security paid by the State on-behalf of the district.

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 (formerly the Comparative Spending Guide) 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 2016-17 revised appropriations and the 2017-18 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.

<sup>\*\*</sup>Federal and State funds in the blended resource school-based budgets.

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Business Services	Businsess Administrator/Board Secretary and 2 Board Office Employees provided by Northern Regional Educational Services	0
Special Education Services	Morris County Educational Services - Student Evaluation Services	0
Recycling	Butler Borough Recycling	0
Staffing - Other	SAC Shared with Bloomingdale Schools	0
Staffing - Other	Mutliple Handicapped Class Costs Shared with Bloomingdale	0
Others	Rental of Classroom Space to Inclusive Learning Academy	0
Others	Garbage Removal - Butler Borough	0
Purchasing	ACT Telephone Services	0
Purchasing	ACES Natural Gas	0
Purchasing	Ed Data - School Supplies and Custodial Supplies Joint Purchasing	0
Purchasing	Ed Data - Joint Purchasing of Maintenance Services	0
Purchasing	Cooperative Purchasing of Paper and Supplies	0
Technology Services	Technology Assistance - Butler Borough and Northern Region Education Services	0
Insurance Coverages and Benefits	State Employees Health Benefits Plan	0
Insurance Coverages and Benefits	Pooled Insurance - SAIF and NJSIG Property, Liablility and Workers Compensation	0

A. Estimated 17-18 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	16,321,666
(B) Estimated Net Taxable Valuation (as of 10/01/16)	758,162,450
(C) Estimated 17-18 General Fund School Tax Rate=(A)/(B)x100	2.1528
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	16,860,211
(E) Estimated Net Taxable Valuation (as of 10/01/16)	758,162,450
(F) Estimated 17-18 Total School Tax Rate=(D)/(E)x100	2.2238
B. Estimated 17-18 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	16,321,666
(H) Estimated Equalized Valuation (as of 10/01/16)	942,459,075
(I) Estimated 17-18 Equalized General Fund School Tax Rate=(G)/(H)x100	1.7318
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	16,860,211
(K) Estimated Equalized Valuation (as of 10/01/16)	942,459,075
(L) Estimated 17-18 Equalized Total School Tax Rate=(J)/(K)x100	1.7890

# **NAME=Barbara Murphy**

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	Board Secretary
Base Annual Salary Amount	\$137,842
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	Υ
Shared County	27
Shared District	0630
Job Title Other District	Business Adminsirator
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/16
End Date of Contract	06/30/17
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	20
Contracted Number of Annual Sick Days	15
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	
Total Allowances Amount	\$2,500
Total Bonuses Amount	\$20,662
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$2,500
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$28,254
Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum payment for Unused upon retirement
Contractual Post-Employment Benefit Description of Payout of Vacation days	Maximum for unused upon retirement or separation
Contractual Post-Employment Benefit Description of Payout of Personal days	None
Contractual Post-Employment Benefit Description of Other Benefits 1	
Contractual Post-Employment Benefit Description of Other Benefits 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	

# **NAME=Barbara Murphy**

CATEGORY	MEASURE
Total Other/In-Kind Remuneration Amount	\$0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	
Additional Comment 1	
Additional Comment 2	
Additional Comment 3	

# NAME=Carl Johnson

CATEGORY	MEASURE
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	Buildings and Grounds
Base Annual Salary Amount	\$94,220
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	N
Shared County	
Shared District	
Job Title Other District	
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	11/28/16
End Date of Contract	06/30/17
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	0
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	
Total Allowances Amount	\$950
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$2,600
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$13,623
Contractual Post-Employment Benefit Description of Payout of Sick days	Upon Retirement Max Amount
Contractual Post-Employment Benefit Description of Payout of Vacation days	Up to 10 days of unused vacation payout
Contractual Post-Employment Benefit Description of Payout of Personal days	None
Contractual Post-Employment Benefit Description of Other Benefits 1	
Contractual Post-Employment Benefit Description of Other Benefits 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	

# NAME=Carl Johnson

CATEGORY	MEASURE
Total Other/In-Kind Remuneration Amount	\$0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	
Additional Comment 1	
Additional Comment 2	
Additional Comment 3	

# NAME=Mario Cardinale

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	Dir of Special Services
Base Annual Salary Amount	\$147,500
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	N
Shared County	
Shared District	
Job Title Other District	
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/16
End Date of Contract	06/30/17
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	0
Contracted Number of Annual Sick Days	0
Contracted Number of Annual Personal Days	0
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	0
Description of Other Contracted Non-Working Days	
Total Allowances Amount	\$4,660
Total Bonuses Amount	\$22,110
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	\$0
Contractual Post-Employment Benefit Description of Payout of Sick days	None
Contractual Post-Employment Benefit Description of Payout of Vacation days	None
Contractual Post-Employment Benefit Description of Payout of Personal days	None
Contractual Post-Employment Benefit Description of Other Benefits 1	
Contractual Post-Employment Benefit Description of Other Benefits 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	

# NAME=Mario Cardinale

CATEGORY	MEASURE
Total Other/In-Kind Remuneration Amount	\$0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	
Additional Comment 1	
Additional Comment 2	
Additional Comment 3	