

Advertised Enrollments

Pupil Enrollment Categories	10-15-2019 Actual	10-15-2020 Actual	10-15-2021 Estimate
On Roll Regular Full-Time	891.0	866.0	882.0
On Roll Regular Shared-Time	15.0	10.0	10.0
On Roll Special Ed Full-Time	246.0	257.0	205.0
On Roll Special Ed Shared-Time	9.0	6.0	6.0
On Roll Subtotal	1,161.0	1,139.0	1,103.0
In Private School Placements	17.5	11.0	13.0
Sent to Other Districts Regular	2.0	0.0	0.0
Sent to Other Districts Special Ed	3.0	3.0	2.0
Received	207.5	173.5	170.5

Advertised Revenues

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	17,402,431	17,750,480	18,105,486
	Total Tuition	10-1300	4,620,722	4,195,676	4,200,000
	Rents and Royalties	10-1910	137,750	41,000	41,000
	Unrestricted Miscellaneous Revenues	10-1XXX	184,932	55,853	48,627
	Interest Earned on Capital Reserve Funds	10-1XXX	2,377	500	1,000
	Other Restricted Miscellaneous Revenues	10-1XXX	0	30,000	30,000
	Total Revenues from Local Sources		22,348,212	22,073,509	22,426,113
General Fund Revenues from State Sources	School Choice Aid	10-3116	13,291	13,652	13,592
	Categorical Transportation Aid	10-3121	215,738	215,738	215,738
	Extraordinary Aid	10-3131	371,522	225,000	225,000
	Categorical Special Education Aid	10-3132	583,508	583,508	674,281
	Equalization Aid	10-3176	1,350,253	1,348,928	1,525,936
	Categorical Security Aid	10-3177	39,010	39,010	39,010
	Total Revenues from State Sources		2,573,322	2,425,836	2,693,557
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	47,441	81,149	52,229
	Total Revenues from Federal Sources		47,441	81,149	52,229
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	1,601,873	1,681,248
	Withdrawal from Capital Reserve for Local Share	10-307	250,000	455,000	1,565,000
	Withdrawal from Maintenance Reserve	10-310	0	0	150,000
	Adjustment for Prior Year Encumbrances		0	67,975	0
	Actual Revenues (Over)/Under Expenditures		-438,135	0	0
General Fund Revenues	Total Operating Budget		24,780,840	26,705,342	28,568,147
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	16,449	1,500	1,500
	Total Revenues from Local Sources	20-1XXX	16,449	1,500	1,500
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	111,567	87,043	87,318
	Title II	20-4451-4455	16,711	16,711	18,719
	Title III	20-4491-4494	18,176	11,100	16,566
	Title IV	20-4471-4474	13,287	10,000	10,000
	I.D.E.A. Part B (Handicapped)	20-4420-4429	276,480	279,467	291,768

Advertised Revenues

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Special Revenue Fund Revenues from Federal Sources	Total Revenues from Federal Sources		436,221	404,321	424,371
Special Revenue Fund Revenues	Total Grants and Entitlements		452,670	405,821	425,871
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	572,956	563,465	552,153
	Total Revenues from Local Sources		572,956	563,465	552,153
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	68,063	67,079	66,991
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		641,019	630,544	619,144
Debt Service Fund Revenues	Total Repayment of Debt		641,019	630,544	619,144
All Fund Revenues	Total Revenues/Sources		25,874,529	27,741,707	29,613,162
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		25,874,529	27,741,707	29,613,162

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	6,172,185	6,707,435	7,089,034
	Special Education-Instruction	11-2XX-100-XXX	1,930,312	2,130,310	2,194,501
	Basic Skills/Remedial-Instruction	11-230-100-XXX	185,527	196,704	153,729
	Bilingual Education-Instruction	11-240-100-XXX	130,283	155,699	182,790
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	68,929	82,565	89,030
	School-Sponsored Athletics-Instruction	11-402-100-XXX	402,822	442,350	437,986
	Summer School	11-422-XXX-XXX	51,660	65,661	117,253
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	1,939,930	2,009,413	1,948,203
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	22,714	24,640	24,717
	Undistributed Expenditures-Health Services	11-000-213-XXX	240,431	313,181	316,836
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	533,437	614,667	559,631
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	580,026	661,137	659,048
	Undistributed Expenditures-Guidance	11-000-218-XXX	530,274	805,217	794,803
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	474,529	531,289	499,085
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	266,120	468,440	525,705
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	117,976	150,156	154,348
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	92,064	121,048	115,321
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	525,453	777,798	575,031
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	945,889	1,044,539	948,260
	Undistributed Expenditures-Central Services	11-000-251-XXX	332,757	350,994	373,876
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	218,482	266,838	277,908
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	2,368,930	2,446,516	2,594,257
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	959,849	1,236,615	1,294,284
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	3,682,764	4,451,273	4,665,195
	Total Undistributed Expenditures		13,831,625	16,273,761	16,326,508
General Fund Current Expenses for Increased Reserves	Increase In Maintenance Reserve	10-606	750,000	0	0
General Fund Current Expenses	Total General Current Expense		23,523,343	26,054,485	26,590,831

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	99,582	110,085	323,129
	Facilities Acquisition and Construction Services	12-000-400-XXX	130,018	482,599	1,592,599
	Increase In Capital Reserve	10-604	1,000,000	0	0
	Interest Deposit to Capital Reserve	10-604	2,378	500	1,000
	Total Capital Outlay		1,231,978	593,184	1,916,728
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	25,519	57,673	60,588
	General Fund Grand Total		24,780,840	26,705,342	28,568,147
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	16,449	1,500	1,500
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	111,567	87,043	87,318
	Title II	20-XXX-XXX-XXX	16,711	16,711	18,719
	Title III	20-XXX-XXX-XXX	18,176	11,100	16,566
	Title IV	20-XXX-XXX-XXX	13,287	10,000	10,000
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	276,480	279,467	291,768
	Total Federal Projects	20-XXX-XXX-XXX	436,221	404,321	424,371
Special Revenue Fund Expenses	Total Special Revenue Funds		452,670	405,821	425,871
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	641,019	630,544	619,144
	Total Debt Service Funds		641,019	630,544	619,144
All Fund Expenses	Total Expenditures/Appropriations		25,874,529	27,741,707	29,613,162
Expenses Net of Transfers	Total Expenditures Net of Transfers		25,874,529	27,741,707	29,613,162

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2019	Audited Balance 06/30/2020	Estimated Balance 06/30/2021	Estimated Balance 06/30/2022
Restricted for General Operating Budget	Capital Reserve	1,452,123	2,204,501	1,750,001	186,001
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	150,000	900,000	900,000	750,000
	Legal Reserve	2,411,433	2,912,448	1,606,904	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	1,011,286	903,420	607,091	532,747
	Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2018-19 Actual Costs	2019-20 Actual Costs	2020-21 Original Budget	2020-21 Revised Budget	2021-22 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$17,273	\$17,521	\$19,688	\$20,200	\$21,281
Total Classroom Instruction	\$9,310	\$9,381	\$10,653	\$10,532	\$11,400
Classroom-Salaries and Benefits	\$8,945	\$9,025	\$10,311	\$10,077	\$10,941
Classroom-General Supplies and Textbooks	\$241	\$250	\$186	\$261	\$221
Classroom-Purchased Services	\$125	\$105	\$156	\$194	\$238
Total Support Services	\$3,128	\$3,079	\$3,649	\$3,992	\$4,140
Support Services-Salaries and Benefits	\$2,644	\$2,640	\$3,134	\$3,124	\$3,520
Total Administrative Costs	\$2,242	\$2,164	\$2,321	\$2,583	\$2,408
Administration Salaries and Benefits	\$1,700	\$1,797	\$1,870	\$1,903	\$2,024
Total Operations and Maintenance of Plant	\$2,087	\$2,396	\$2,515	\$2,529	\$2,746
Operations and Maintenance-Salaries and Benefits	\$1,303	\$1,449	\$1,586	\$1,560	\$1,645
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$501	\$498	\$545	\$561	\$582
Total Equipment Costs	\$2	\$88	\$47	\$98	\$295
Legal Costs	\$184	\$28	\$79	\$121	\$82
Employee Benefits as a percentage of salaries*	28.66%	26.90%	31.43%	30.01%	29.73%

*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 2020-21 revised appropriations and the 2021-22 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
	District utilizes Ed-Data CO-OP	0
Staffing - Other	District is sharing services with Bloomindale School District with the following positions: Superintendent, Director of Student Services, Director of Curriculum and Instruction, Business Administrator, Building and Grounds, Supervisor of Technology, and Data Management	150,000
Technology Services	District used technology services with Northern Region	0

Estimated Tax Rates

Municipality	Category	Amount
Butler Borough	(A) General Fund School Levy	18,105,486
	(D) Total School Levy	18,724,630
	(B) Estimated Net Taxable Valuation (as of 10/01/20)	765,850,350
	(H) Estimated Equalized Valuation (as of 10/01/20)	1,030,613,376
	(C) Estimated 2021-22 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	2.3641
	(F) Estimated 2021-22 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	2.4449
	(I) Estimated 2021-22 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	1.7568
	(L) Estimated 2021-22 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	1.8168

Employee Contract List for District

Name	Category	Measure
Daniel Johnson	Job Title	Superintendent
	Job Title II	Director of Curriculum
	Base Annual Salary Amount	\$72,000
	Full-Time Equivalent (FTE)	0.6
	Shared with Another District?	Y
	Shared County	31
	Shared District	0420
	Job Title Other District	Superintendent of Schools
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	01/01/21
	End Date of Contract	06/30/21
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	25
	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	\$6,420
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$1,194
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$26,627
	Contractual Post-Employment Benefit Description of Payout of Sick days	Max paid for unused sick leave upon retirement
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Max paid for unused vacation leave-retirement
	Contractual Post-Employment Benefit Description of Payout of Personal days	No payout
	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
Job Title II		Supervisor of Building an
Base Annual Salary Amount		\$66,000
Full-Time Equivalent (FTE)		0.6
Shared with Another District?		Y
Shared County		31
Shared District		0420
Job Title Other District		Supervisor of Buildings
Member of Collective Bargaining Unit (CBU)?		N
Beginning Date of Contract		07/01/20
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		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	\$1,225
	Total Bonuses Amount	\$1,743
	Total Stipends Amount	\$2,098
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$3,629
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$16,080
	Contractual Post-Employment Benefit Description of Payout of Sick days	Max payment of \$10000 upon retirement
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Max payment of 17 unused days per diem
	Contractual Post-Employment Benefit Description of Payout of Personal days	no payout
	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	