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05/26/2010

MORRIS - BUTLER BORO

Advertised Enrollments

ENROLLMENT CATEGORY	October 15, 2008 Actual	October 15, 2009 Actual	October 15, 2010 Estimated
Pupils on Roll Regular Full-Time	965	993	938
Pupils on Roll Regular Shared-Time	2	3	1
Pupils on Roll - Special Full-Time	216	199	200
Pupils on Roll - Special Shared-Time	4	6	3
Private School Placements	11	11	15
Pupils Sent to Other Districts-Reg Prog	2	1	1
Pupils Sent to Other Dists-Spec Ed Prog	5	7	6
Pupils Received	282	278	253

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MORRIS - BUTLER BORO

Advertised Revenues

Budget Category	Account	2008-09 Actual	2009-10 Revised	2010-11 Anticipated
OPERATING BUDGET				
Budgeted Fund Balance - Operating Budget	10-303		429,606	716,489
Withdraw from Cap Res-Excess Cost & Oth Cap Prj	10-309			74,880
Revenues from Local Sources:				
Local Tax Levy	10-1210	11,861,884	12,380,542	13,384,947
Tuition	10-1300	3,979,245	4,173,772	3,879,915
Interest Earned on Capital Reserve Funds	10-1XXX	360	180	12
Other Restricted Miscellaneous Revenues	10-1XXX	9,000	15,505	49,000
Unrestricted Miscellaneous Revenues	10-1XXX	79,109	53,129	29,001
SUBTOTAL		15,929,598	16,623,128	17,342,875
Revenues from State Sources:				
Extraordinary Aid	10-3131	218,082		
Other State Aids	10-3XXX	12,702		
Categorical Special Education Aid	10-3132	524,282	526,895	
Equalization Aid	10-3176	1,613,730	1,352,907	1,466,184
Categorical Security Aid	10-3177	93,332	84,845	
Categorical Transportation Aid	10-3121	139,024	169,442	
SUBTOTAL		2,601,152	2,134,089	1,466,184
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	11,377	10,108	8,914
Equalization Aid - ARRA ESF	16-4520		288,718	
Equalization Aid - ARRA GSF	17-4521		11,177	
SUBTOTAL		11,377	310,003	8,914
Adjustment for Prior Year Encumbrances			324,297	
Actual Revenues (Over)/Under Expenditures		129,206		
TOTAL OPERATING BUDGET		18,671,333	19,821,123	19,609,342
GRANTS AND ENTITLEMENTS				
Revenues from Local Sources				
	20-1XXX		3,135	3,000
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	59,642	63,090	63,090
TOTAL REVENUES FROM STATE SOURCES		59,642	63,090	63,090
Revenues from Federal Sources:				
Title I	20-4411-4416	66,616	93,583	58,929
Title II	20-4451-4455			25,711
Title IV	20-4471-4474			2,286
I.D.E.A. Part B (Handicapped)	20-4420-4429	239,152	498,436	206,782
Other	20-4XXX	36,805	31,609	
TOTAL REVENUES FROM FEDERAL SOURCES		342,573	623,628	293,708
TOTAL GRANTS AND ENTITLEMENTS		402,215	689,853	359,798
REPAYMENT OF DEBT				
Budgeted Fund Balance	40-303		63	68,151
Transfers from Other Funds	40-5200	68,148		
Revenues from Local Sources:				
Local Tax Levy	40-1210	323,759	348,324	377,717
TOTAL REVENUES FROM LOCAL SOURCES		323,759	348,324	377,717
Revenues from State Sources:				
Debt Service Aid Type II	40-3160		7,566	32,667
TOTAL LOCAL REPAYMENT OF DEBT		391,907	355,953	478,535
Actual Revenues (Over)/Under Expenditures		-63,644		
TOTAL REPAYMENT OF DEBT		328,263	355,953	478,535
TOTAL REVENUES/SOURCES		19,401,811	20,866,929	20,447,675

MORRIS - BUTLER BORO

Advertised Appropriations

Budget Category	Account	2008-09 Expenditures	2009-10 Rev. Approp.	2010-11 Appropriations
GENERAL CURRENT EXPENSE				
Instruction:				
Regular Programs	11-1XX-100-XXX	5,227,292	5,434,645	5,622,288
Special Education	11-2XX-100-XXX	1,345,124	1,295,848	1,405,684
Basic Skills/Remedial	11-230-100-XXX	176,281	190,506	24,423

Bilingual Education	11-240-100-XXX	73,005	78,981	79,475
School-Spon. Co/Extra-Curr. Activities	11-401-100-XXX	47,754	99,479	99,254
School Sponsored Athletics	11-402-100-XXX	323,613	380,650	419,008
Support Services:				
Tuition	11-000-100-XXX	1,146,318	1,480,121	1,590,210
Attendance and Social Work Services	11-000-211-XXX	19,656	24,288	22,304
Health Services	11-000-213-XXX	214,239	221,876	235,877
Speech, OT, PT, Related & Extraordinary Services	11-000-216,217	711,837	736,046	733,426
Guidance	11-000-218-XXX	402,646	407,687	377,881
Child Study Teams	11-000-219-XXX	529,443	540,217	368,038
Improvement of Instructional Services	11-000-221-XXX	123,473	152,451	158,689
Educational Media Services - School Library	11-000-222-XXX	251,126	215,634	106,589
Instructional Staff Training Services	11-000-223-XXX	36,150	43,429	47,803
General Administration	11-000-230-XXX	477,397	577,042	512,272
School Administration	11-000-240-XXX	823,909	885,104	725,125
Central Svcs & Admin Info Technology	11-000-25X-XXX	398,199	404,823	434,141
Operation and Maintenance of Plant Services	11-000-26X-XXX	1,871,540	2,011,323	2,019,363
Student Transportation Services	11-000-270-XXX	796,856	831,207	863,277
Personal Services - Employee Benefits	11-XXX-XXX-2XX	3,332,794	3,486,228	3,550,685
Food Services	11-000-310-XXX	39,008	60,873	4,869
TOTAL Support Services Expenditures		11,174,591	12,078,349	11,750,549
TOTAL GENERAL CURRENT EXPENSE		18,367,660	19,558,458	19,400,681

CAPITAL EXPENDITURES				
Interest Earned on Capital Reserve	10-604		180	12
Equipment	12-XXX-XXX-73X	21,692	28,589	12,042
Facilities Acquisition and Construction Services	12-000-4XX-XXX	250,683	199,521	179,034
TOTAL CAPITAL EXPENDITURES		272,375	228,290	191,088
Transfer of Funds to Charter Schools	10-000-100-56X	31,298	34,375	17,573
OPERATING BUDGET GRAND TOTAL		18,671,333	19,821,123	19,609,342

SPECIAL GRANTS AND ENTITLEMENTS				
Local Projects	20-XXX-XXX-XXX		3,135	3,000
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	10,466	11,588	11,588
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	6,669	15,355	15,355
Nonpublic Handicapped Services	20-XXX-XXX-XXX	21,059	22,405	22,405
Nonpublic Nursing Services	20-XXX-XXX-XXX	14,128	13,742	13,742
Nonpublic Technology Initiative	20-XXX-XXX-XXX	7,320		
Total State Projects		59,642	63,090	63,090
Federal Projects:				
Title I	20-XXX-XXX-XXX	66,616	93,583	58,929
Title II	20-XXX-XXX-XXX			25,711
Title IV	20-XXX-XXX-XXX			2,286
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	239,152	498,436	206,782
Other Special Projects	20-XXX-XXX-XXX	36,805	31,609	
Total Federal Projects		342,573	623,628	293,708
TOTAL GRANTS AND ENTITLEMENTS		402,215	689,853	359,798

REPAYMENT OF DEBT				
Repayment of Debt - Regular	40-701-510-XXX	328,263	355,953	478,535
TOTAL REPAYMENT OF DEBT		328,263	355,953	478,535
Total Expenditures		19,401,811	20,866,929	20,447,675

DEDUCT EXPENDITURES INCLUDED IN MULTIPLE FUNDS DUE TO TRANSFERS:				
Local Contrib-Transfer to Grants & Entitlements	11-1XX-100-930			
Capital Reserve - Transfer to Repayment of Debt	12-000-400-933			
Transfer Property Sale Proceeds to Debt Svc Res	11-000-520-934			
TOTAL EXPENDITURES NET OF TRANSFERS		19,401,811	20,866,929	20,447,675

MORRIS - BUTLER BORO

Advertised Recapitulation of Balance

Budget Category	Audited Balance 6/30/2008	Audited Balance 6/30/2009	Estimated Balance 6/30/2010	Estimated Balance 6/30/2011
Unassigned:				
General Operating Budget	471,519	701,410	605,503	194,968
Repayment of Debt	4,570	68,214	68,151	0
Restricted for Specific Purposes:				
General Operating Budget:				
Capital Reserve	21,430	21,791	75,061	193
Adult Education Programs	0	0	0	0
Maintenance Reserve	0	0	0	0
Legal Reserve	629,592	420,279	305,954	0
Tuition Reserve	0	0	0	0
Current Expense Emergency Reserve	0	0	0	0
Restricted for Repayment of Debt	0	0	0	0

MORRIS - BUTLER BORO

Advertised Per Pupil Cost Calculations

2010 - 2011					
	2007-08 Actual	2008-09 Actual	2009-10 Original Budget	2009-10 Revised Budget	2010-2011 Proposed Budget
Per Pupil Cost Calculations:	(1)	(2)	(3)	(4)	(5)
Total Comparative Per Pupil Cost	13725	13985	14621	14371	14879

Total Classroom Instruction	7394	7493	7774	7583	8196
Classroom-Salaries and Benefits	7074	7208	7474	7295	7893
Classroom-General Supplies and Textbooks	259	221	221	210	229
Classroom-Purchased Services and Other	61	64	79	78	74
Total Support Services	2431	2421	2532	2444	2263
Support Services-Salaries and Benefits	2027	2020	2102	2047	1889
Total Administrative Costs	1729	1806	1822	1868	1836
Administration-Salaries and Benefits	1417	1538	1563	1527	1503
Legal Costs	0	0	33	32	58
Total Operations and Maintenance of Plant	1797	1851	1988	1947	2045
Operations & Maintenance of Plant-Salary & Ben.	1082	1102	1145	1116	1109
Total Food Services Costs	22	33	15	51	4
Total Extracurricular Costs	351	381	490	479	535
Total Equipment Costs	49	19	7	24	11
Employee Benefits as a % of Salaries	31.1	30.5	31.8	31.0	32.5

The information presented in columns 1 through 3 as well as the related descriptions of the per pupil cost calculations are contained in the 2010 Comparative Spending Guide and can be found on the Department of Education's Internet address: http://www.state.nj.us/education/under_finance, when available. This publication is available in the board office and public libraries. The same calculations were performed using the 2009-10 revised appropriations and 2010-11 budgeted appropriations presented in this advertised budget. Total 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.

MORRIS - BUTLER BORO

Unusual Revenues and Appropriations

Line Number	Revenue Source or Approp. Due to	10-11 Amount	Description of circumstances
00252	CHANCELLOR OUTREACH	30,000	RENTAL FEE FOR UTILIZING BUTLER SCHOOL
Total Unusual Revenues:		30,000	Total Unusual Appropriations: 0

MORRIS - BUTLER BORO

Shared Services -- Description of Shared Services

- ACES - purchase of natural gas
- ACT- purchase of long distance telecommunications
- Butler Borough-bid for garbage/recycle removal care/upkeep of athletic fields
- Bloomington School District- school librarian services
- Morris County Educational Services Commission-transportation services
- Passaic County Educational Services Commission-transportation services
- Morris County School of Technology-internet services: consortium
- Educational Data Services-joint purchasing of school, athletic, and custodial supplies, as well as maintenance bid services
- Pittsgrove Township Cooperative-purchase of paper
- Chancellor Academy Outreach- rental of classrooms/speech services

MORRIS - BUTLER BORO

22a. Estimated Tax Rate Information

A. Estimated 10-11 School Tax Rate

WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
General Fund School Levy	12,882,745 (A)
Estimated Net Taxable Valuation (as of 10/01/2009)	758,345,031 (B)
Estimated 10-11 General Fund School Tax Rate=(A)/(B)X100	1.6988 (C)

WITH REPAYMENT OF DEBT AND ADJUSTMENTS

Total School Levy	13,245,765 (D)
Estimated Net Taxable Valuation (as of 10/01/2009)	758,345,031 (E)
Estimated 10-11 Total School Tax Rate=(D)/(E)X100	1.7467 (F)

B. Estimated 10-11 Equalized School Tax Rate

WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
General Fund School Levy	12,882,745 (G)
Estimated Equalized Valuation (as of 10/01/2009)	1,046,415,419 (H)
Estimated 10-11 Equalized General Fund School Tax Rate=(G)/(H)X100	1.2311 (I)

WITH REPAYMENT OF DEBT AND ADJUSTMENTS

Total School Levy	13,245,765 (J)
Estimated Equalized Valuation (as of 10/01/2009)	1,046,415,419 (K)
Estimated 10-11 Equalized Total School Tax Rate=(J)/(K)X100	1.2658 (L)

MORRIS - BUTLER BORO

17. Salaries and Benefits of Certain District Employees

Name	Mario Cardinale
Job Title	Superintendent
Base Annual Salary	185,120
FTE	1.0
Shared with Another District?	N
Member of Collective Bargaining ?	N
Contract Terms:	
Beginning Date of Contract	11/01/2008
Ending Date of Contract	06/30/2013
Annual Work Days	260
Annual Vacation Days	26
Annual Sick Days	12
Annual Personal Days	3
Annual Consulting Days	0
Other Non-working days	11
Description-Other Non-working Days	Holidays
Benefits:	
Allowances	5,289
Bonuses	0
Stipends	0
District Contributions above Teacher amount for:	
Health Insurance	0
Dental Insurance	0
Life Insurance	0
Other Insurances	0
Retirement Plans	0
Post-Employment Benefits	30,000
Description of:	
Buyback of Sick Days	maximum amount
Buyback of Vac. Days	maximum amount
Buyback of Personal Days	
Other Post-Emp. Benefits	
Other Post-Emp. Benefits	
Other Post-Emp. Benefits	
In-Kind and Other Remuneration	0
Description of:	
Annual Buyback of Sick Days	
Annual Buyback of Vac. Days	
Annual Buyback of Personal Days	
All Other In-Kind/Remuneration	

Additional Comments

MORRIS - BUTLER BORO

17. Salaries and Benefits of Certain District Employees

Name	Debra Naley-Minenna
Job Title	Business Administrator
Base Annual Salary	148,206
FTE	1.0
Shared with Another District?	N
Member of Collective Bargaining ?	N
Contract Terms:	
Beginning Date of Contract	07/01/2009
Ending Date of Contract	06/30/2010
Annual Work Days	260
Annual Vacation Days	30
Annual Sick Days	12
Annual Personal Days	3
Annual Consulting Days	0
Other Non-working days	11
Description-Other Non-working Days	Holidays
Benefits:	
Allowances	4,305
Bonuses	0
Stipends	0
District Contributions above Teacher amount for:	
Health Insurance	0
Dental Insurance	0
Life Insurance	0
Other Insurances	0
Retirement Plans	0
Post-Employment Benefits	30,000
Description of:	
Buyback of Sick Days	maximum amount
Buyback of Vac. Days	maximum amount
Buyback of Personal Days	
Other Post-Emp. Benefits	
Other Post-Emp. Benefits	
Other Post-Emp. Benefits	
In-Kind and Other Remuneration	0
Description of:	
Annual Buyback of Sick Days	

Annual Buyback of Vac. Days
 Annual Buyback of Personal Days
 All Other In-Kind/Remuneration

Additional Comments

MORRIS - BUTLER BORO

17. Salaries and Benefits of Certain District Employees

Name	Robert Hudson
Job Title	Other Supervisor of Bldgs/Grounds
Base Annual Salary	87,856
FTE	1.0
Shared with Another District?	N
Member of Collective Bargaining ?	N
Contract Terms:	
Beginning Date of Contract	07/01/2009
Ending Date of Contract	06/30/2010
Annual Work Days	260
Annual Vacation Days	20
Annual Sick Days	12
Annual Personal Days	3
Annual Consulting Days	0
Other Non-working days	14
Description-Other Non-working Days	Holidays

Benefits:

Allowances	525
Bonuses	0
Stipends	0
District Contributions above Teacher amount for:	
Health Insurance	0
Dental Insurance	0
Life Insurance	0
Other Insurances	0
Retirement Plans	0

Post-Employment Benefits

0

Description of:

Buyback of Sick Days
 Buyback of Vac. Days
 Buyback of Personal Days
 Other Post-Emp. Benefits
 Other Post-Emp. Benefits
 Other Post-Emp. Benefits

In-Kind and Other Remuneration

0

Description of:

Annual Buyback of Sick Days
 Annual Buyback of Vac. Days
 Annual Buyback of Personal Days
 All Other In-Kind/Remuneration

Additional Comments