

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

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Operating Budget:				
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
Subtotal - Revenues From Local Sources		21,178,801	22,136,184	22,257,800
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
Subtotal - Revenues From State Sources		2,450,876	2,319,420	2,426,800
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	54,331	32,206	74,610
Subtotal - Revenues From Federal Sources		54,331	32,206	74,610

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Budgeted Fund Balance - Operating Budget	10-303	0	1,341,199	1,295,217
Withdrawal From Cap Res-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
Total Operating Budget		23,722,048	25,856,371	26,304,427
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	5,850	0	1,500
Total Revenues From Local Sources	20-1XXX	5,850	0	1,500
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
Total Grants And Entitlements		408,714	412,357	413,857
Repayment of Debt:				
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
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	60,018	58,914	68,063

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
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
Total Repayment Of Debt		602,524	600,309	641,019
Total Revenues/Sources		24,733,286	26,869,037	27,359,303
Total Revenues/Sources Net of Transfers		24,733,286	26,869,037	27,359,303

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Current Expense:				
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-Spon. Co/Extra Curr. Actvts. - Inst	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
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	2,257,463	2,481,788	2,608,275
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	21,487	22,224	23,081
Undist. Expenditures - Health Services	11-000-213-XXX	262,746	292,859	297,527
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	496,080	579,845	559,078
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	621,978	836,466	730,135
Undist. Expenditures - Guidance	11-000-218-XXX	530,872	536,479	532,806
Undist. Expenditures - Child Study Teams	11-000-219-XXX	497,969	532,549	508,729
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	251,864	317,423	311,032
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	146,801	160,641	109,912
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	75,262	91,627	112,998
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	538,982	729,439	666,484
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	920,473	1,040,140	943,991
Undist. Expend. - Central Services	11-000-251-XXX	395,134	416,811	335,321
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	187,693	161,142	218,427
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	2,019,951	2,234,836	2,344,488
Undist. Expend.-Student Transportation Serv.	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

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Total Undistributed Expenditures		14,193,005	15,959,968	16,302,388
Total General Current Expense		22,986,055	25,580,602	25,902,309
Capital Expenditures:				
Equipment	12-XXX-XXX-730	25,571	23,948	98,500
Facilities Acquisition And Const. Serv.	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	376,599
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 Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	5,850	0	1,500
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
Total Special Revenue Funds		408,714	412,357	413,857
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	602,524	600,309	641,019
Total Debt Service Funds		602,524	600,309	641,019

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Total Expenditures/Appropriations		24,733,286	26,869,037	27,359,303
Total Expenditures Net of Transfers		24,733,286	26,869,037	27,359,303

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
Unrestricted	General Operating Budget	718,207	899,798	705,908	516,580
Unrestricted	Repayment of Debt	2	1	0	0
Restricted for General Operating Budget	Capital Reserve	1,001,621	950,508	950,808	701,308
Restricted for General Operating Budget	Adult Education Programs	0	0	0	0
Restricted for General Operating Budget	Maintenance Reserve	0	0	0	0
Restricted for General Operating Budget	Legal Reserve	2,151,741	2,253,198	1,105,889	0
Restricted for General Operating Budget	Tuition Reserve	0	0	0	0
Restricted for General Operating Budget	Current Expense Emergency Reserve	0	0	0	0
Restricted for General Operating Budget	Impact Aid Reserve for General Expenses (Sections 8002 and 8003)	0	0	0	0
Restricted for General Operating Budget	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

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 Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Food Services	District outsources food services with Maschio's.	0
Transportation Services, including Fuel	District participates in Co-op programs (Northern Region, Sussex, Morris) to reduce transportation cost.	0
Transportation Services, including Fuel	District participates in ACES program for energy savings.	0
Purchasing	District participates in several co-op agreements for cost saving measures (Middlesex, Hunderton, Morris, EdData).	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
Professional Staff Development	District partnered with several school districts to send staff to PD opportunities. Also, utilized NJSIG to train staff in Non-violent crisis management.	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

ID=Butler Borough

Category	Amount
(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

Name=Daniel Johnson

Category	Measure
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

Name=Daniel Johnson

Category	Measure
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

Name=Joseph Scaparro

Category	Measure
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
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

Name=Joseph Scaparro

Category	Measure
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

Name=Patrick Tierney

Category	Measure
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
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

Name=Patrick Tierney

Category	Measure
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