

Morris - Butler Boro

Notice is hereby given to the legal voters of the Butler School District, in the County of Morris, of the State of New Jersey, that a Public Hearing will be held in the Butler High School Media Center of the Butler Board of Education, 38 Bartholdi Ave., Butler, NJ 07405, on April 30th, 2026, for the purpose of conducting a public hearing on the following budget for the 2026-2027 school year.

Advertised Enrollments

Enrollment Categories	October 15, 2024 Actual	October 15, 2025 Actual	October 15, 2026 Estimated
Pupils On Roll Regular Full-Time	909	869	922
Pupils On Roll Regular Shared-Time	15	11	4
Pupils On Roll - Special Full-Time	226	242	242
Pupils On Roll - Special Shared-Time	4	2	0
Subtotal - Pupils On Roll	1,154	1,124	1,168
Private School Placements	16	12	15
Pupils Sent to Other Districts - Reg Prog	0	0	37
Pupils Sent to Other Dists - Spec Ed Prog	2	0	2
Pupils Received	178	164	158

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Morris - Butler Boro
Advertised Revenues

Budget Category	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy-Base Budget	10-1210	19,561,392	20,532,620	21,565,697
Total Tax Levy	10-121x	19,561,392	20,532,620	21,565,697
Total Tuition	10-1300	4,521,780	4,546,215	4,637,139
Rents and Royalties	10-1910	2,251	0	0
Unrestricted Miscellaneous Revenues	10-1XXX	622,909	150,000	200,000
Interest Earned on Maintenance Reserve	10-1XXX	0	0	500
Interest Earned on Capital Reserve Funds	10-1XXX	119,448	1,000	1,000
Other Restricted Miscellaneous Revenues / Paycheck Protection Program (APSSDs Only)	10-1XXX	32,722	20,000	20,000
Total Revenues from Local Sources		24,860,502	25,249,835	26,424,336
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	215,738	173,860	135,618
Extraordinary Aid	10-3131	367,944	225,000	225,000
Categorical Special Education Aid	10-3132	1,011,654	1,238,518	1,137,493
Equalization Aid	10-3176	1,152,643	965,254	1,280,279
Categorical Security Aid	10-3177	39,010	186,555	164,648
Other State Aids	10-3XXX	459,474	0	0
Total Revenues from State Sources		3,246,463	2,789,187	2,943,038
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	21,692	6,640	18,919
Total Revenues from Federal Sources		21,692	6,640	18,919
Budgeted Fund Balance-Operating Budget				
Withdrawal from Capital Reserve for Local Share	10-303	1,600,000	1,666,955	1,681,523
Withdrawal from Maintenance Reserve	10-307	193,000	1,368,326	0
Withdrawal from Maintenance Reserve	10-310	552,168	0	700,000
Adjustment for Prior Year Encumbrances		0	27,000	0
Actual Revenues (Over)/Under Expenditures		-2,646,519	0	0
Total Operating Budget		27,827,306	31,107,943	31,767,816
Grants and Entitlements:				
Student Activity Fund Revenue	20-1760	326,800	0	0
Scholarship Fund Revenue	20-1770	35,545	0	0
Other Revenue from Local Sources	20-1XXX	4,050	0	0
Total Revenues from Local Sources	20-1XXX	366,395	0	0
Revenues from Federal Sources:				
Title I	20-4411-4416	113,447	127,225	109,733
Title II	20-4451-4455	19,352	22,790	17,093
Title III	20-4491-4494	14,850	10,481	7,861
Title IV	20-4471-4474	10,000	10,000	7,500
IDEA Part B (Handicapped)	20-4420-4429	310,962	304,380	228,285
ARP-ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	32,994	0	0
ARP-ESSER Subgrant-New Jersey Tiered System of Supports (NJTSS) Mental Health Support	20-4544	500	0	0
Staffing Grant				
Other	20-4XXX	0	0	2,826
Total Revenues from Federal Sources		502,105	474,876	373,298
Actual Revenues (Over)/Under Expenditures-Student Activity Fund		-13,568	0	0
Actual Revenues (Over)/Under Expenditures-Scholarship Fund		-8,412	0	0
Total Grants and Entitlements		846,520	474,876	373,298
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	678,928	803,052	796,413
Total Revenues from Local Sources		678,928	803,052	796,413
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	174,956	196,437	194,812
Budgeted Fund Balance	40-303	0	1	0
Total Local Repayment of Debt		853,884	999,490	991,225
Total Repayment of Debt		853,884	999,490	991,225
Total Revenues/Sources		29,527,710	32,582,309	33,132,339
Total Revenues/Sources Net of Transfers		29,527,710	32,582,309	33,132,339

Morris - Butler Boro
Advertised Appropriations

Budget Category	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
General Current Expense:				
Instruction:				
Regular Programs-Instruction	11-1XX-100-XXX	7,727,855	7,602,503	8,070,366
Special Education-Instruction	11-2XX-100-XXX	2,026,928	2,457,884	2,323,665
Basic Skills/Remedial-Instruction	11-230-100-XXX	96,709	89,809	0
Bilingual Education-Instruction	11-240-100-XXX	130,036	135,104	137,413
School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	106,689	103,376	102,039
School-Sponsored Athletics-Instruction	11-402-100-XXX	482,770	538,170	539,450
Summer School	11-422-XXX-XXX	25,799	110,931	116,500
Support Services:				
Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	1,703,646	2,027,342	2,081,848
Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	54,702	51,149	26,938
Undistributed Expenditures-Health Services	11-000-213-XXX	299,871	367,746	377,156
Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	529,619	625,766	438,027
Undistributed Expenditures-Other Support Services, Students>Extraordinary Services	11-000-217-XXX	469,915	701,082	691,628
Undistributed Expenditures-Guidance	11-000-218-XXX	540,897	542,529	547,873
Undistributed Expenditures-Child Study Teams	11-000-219-XXX	492,945	489,459	594,095
Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	270,499	290,306	267,203
Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	154,302	174,018	182,614
Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	106,148	126,133	127,082
Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	578,234	852,606	727,108
Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	1,034,305	1,244,907	1,129,123
Undistributed Expenditures-Central Services	11-000-251-XXX	405,823	493,694	471,855
Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	253,376	457,804	336,954
Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	2,449,273	2,762,336	3,575,773
Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	1,933,798	2,343,587	2,356,528
Personal Services-Employee Benefits	11-XXX-XXX-2XX	4,403,211	5,082,849	6,476,647
Total Undistributed Expenditures		15,680,564	18,633,313	20,408,452
Interest Earned on Maintenance Reserve	10-606	0	0	500
Total General Current Expense		26,277,350	29,671,090	31,698,385
Capital Expenditures:				
Equipment	12-XXX-XXX-730	16,812	0	0
Facilities Acquisition and Construction Services	12-000-400-XXX	287,961	947,558	27,599
Capital Reserve-Transfer to Capital Projects	12-000-400-931	0	448,367	0
Increase In Capital Reserve	10-604	1,102,281	0	0
Interest Deposit to Capital Reserve	10-604	119,448	1,000	1,000
Total Capital Outlay		1,526,502	1,396,925	28,599
Transfer of Funds to Charter Schools	10-000-100-56X	23,454	39,928	40,832
General Fund Grand Total		27,827,306	31,107,943	31,767,816
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	4,050	0	0
Student Activity Fund	20-475-XXX-XXX	313,232	0	0
Scholarship Fund	20-476-XXX-XXX	27,133	0	0
Federal Projects:				
Title I	20-XXX-XXX-XXX	113,447	127,225	109,733
Title II	20-XXX-XXX-XXX	19,352	22,790	17,093
Title III	20-XXX-XXX-XXX	14,850	10,481	7,861
Title IV	20-XXX-XXX-XXX	10,000	10,000	7,500
IDEA Part B (Handicapped)	20-XXX-XXX-XXX	310,962	304,380	228,285
Other	20-XXX-XXX-XXX	0	0	2,826
ARP-ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	32,994	0	0
ARP-ESSER Subgrant New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-491-xxx-xxx	500	0	0
Total Federal Projects	20-XXX-XXX-XXX	502,105	474,876	373,298
Total Special Revenue Funds		846,520	474,876	373,298
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	853,884	999,490	991,225
Total Debt Service Funds		853,884	999,490	991,225
Total Expenditures/Appropriations		29,527,710	32,582,309	33,132,339
Total Expenditures Net of Transfers		29,527,710	32,582,309	33,132,339

Morris - Butler Boro
Advertised Recapitulation of Balances

Budget Category	Audited Balance 06-30-2024	Audited Balance 06-30-2025	Estimated Balance 06-30-2026	Estimated Balance 06-30-2027
Unrestricted:				
(General Operating Budget)	660,179	769,097	702,142	621,619
(Repayment of Debt)	1	1	0	0
Restricted for Specific Purposes:				
(General Operating Budget)				
--Capital Reserve	3,126,547	4,155,276	2,787,950	2,788,950
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	822,880	1,270,712	1,270,712	571,212
--Legal Reserve	3,200,000	3,201,000	1,601,000	0
--Unemployment Fund	166,889	179,595	179,595	179,595
--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
(Special Revenue Fund)				
--Student Activity Fund	107,746	121,314	121,314	121,314
--Scholarship Fund	345,288	353,700	353,700	353,700
(Repayment of Debt)				
--Restricted for Repayment of Debt	0	0	0	0

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Morris - Butler Boro
Advertised Per Pupil Cost Calculations

	2023-24	2024-25	2025-26	2025-26	2026-27
Per Pupil Cost Calculations	Actual	Actual	Original	Revised	Proposed
	Costs	Costs	Budget	Budget	Budget
Total Budgetary Comparative Per Pupil Cost	\$18,703	\$19,205	\$21,140	\$22,681	\$23,419
Total Classroom Instruction	\$10,472	\$10,717	\$11,359	\$11,993	\$12,457
Classroom-Salaries and Benefits	\$9,995	\$9,981	\$10,840	\$11,441	\$11,905
Classroom-General Supplies and Textbooks	\$314	\$520	\$229	\$249	\$236
Classroom-Purchased Services	\$163	\$216	\$290	\$304	\$317
Total Support Services	\$2,986	\$3,080	\$3,554	\$3,763	\$3,704
Support Services-Salaries and Benefits	\$2,688	\$2,705	\$3,008	\$3,180	\$3,272
Total Administrative Costs	\$2,277	\$2,362	\$2,875	\$3,341	\$2,978
Administration Salaries and Benefits	\$1,858	\$1,948	\$2,360	\$2,600	\$2,478
Total Operations and Maintenance of Plant	\$2,365	\$2,414	\$2,715	\$2,881	\$3,569
Operations and Maintenance-Salaries and Benefits	\$1,418	\$1,508	\$1,626	\$1,732	\$1,789
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$595	\$610	\$634	\$698	\$704
Total Equipment Costs	\$416	\$14	\$0	\$0	\$0
Legal Costs	\$29	\$32	\$42	\$54	\$43
Employee Benefits as a percentage of salaries*	28.59%	28.74%	32.41%	30.50%	38.50%

*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 website: <http://www.nj.gov/education/guide/>. This publication is also available in the board office and public libraries. The same calculations were performed using the 2025-26 revised appropriations and the 2026-27 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.

The complete budget will be on file and open to examination at the Butler Board of Education, Business Administrator Office at the High School Annex Building, 38 Bartholdi Ave., Butler, Morris County New Jersey between the hours of 8:30 am and 3:30pm Monday through Friday, excluding holidays.

The school district has proposed programs and services in addition to the New Jersey Student Learning Standards adopted by the State Board of Education.

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