1991-92 COST OF EDUCATION INDEX

PER PUPIL COST

Nutley	\$7,536		
New Jersey Average	\$7,665	+\$129	1.7%
Essex Average	\$8,089	+\$553	7.3%
All New Jersey K-12 3,000-5,999	\$7,914	+\$378	5.0%
North Jersey K-12 3,000-5,999	\$8,446	+\$910	12.1%
(Bergen, Passaic, Essex,	Hudson, Morris	, Union)	

The 1991-92 cost per pupil includes all current expense costs except for transportation, tuition and community services. It also does not include special projects, capital outlay and debt service.

The cost per pupil is calculated by the New Jersey School Boards Association using information from the New Jersey Department of Education. This information comes from independent audit reports and the official year-end enrollment report that all districts must complete.