

03/20/2003
14:50:07School District Budget Statement
for the School Year 2003-2004
Advertised Enrollments

Page: A 1

ESSEX - NUTLEY TOWN

ENROLLMENT CATEGORY	October 15, 2001 Actual	October 15, 2002 Actual	October 15, 2003 Estimated
00011 Pupils on Roll Regular Full-Time	3692	3775	3851
00021 Pupils on Roll - Special Full-Time	411	439	439
00022 Pupils on Roll - Special Shared-Time	15	6	
00040 Private School Placements	45	47	51
00052 Pupils Sent to Other Dists-Spec Ed Prog	14	10	16
00060 Pupils Received	10	9	11
00070 Pupils in State Facilities	1		
00080 Resident Enroll. Per State Aid Calc.-Infor. Only		4221	4330

03/20/2003
14:50:07

School District Budget Statement
for the School Year 2003-2004

Page: A 2

ESSEX - NUTLEY TOWN

Advertised Revenues

Budget Category	Account	2001-02 Actual	2002-03 Revised	2003-04 Anticipated
GENERAL FUND				
00121 Budgeted Fund Balance - General Fund	10-303		917,000	
Revenues from Local Sources:				
00150 Local Tax Levy	10-1210	31,081,333	32,800,135	35,085,691
00200 Tuition	10-1300	95,572	71,573	71,573
00242 Transportation Fees from Other LEAs	10-1420-1430		80,000	80,000
00252 Other Restricted Miscellaneous Revenues	10-1XXX		30,000	30,000
00253 Unrestricted Miscellaneous Revenues	10-1XXX	414,866	198,000	198,000
00260 SUBTOTAL		31,591,771	33,179,708	35,465,264
Revenues from State Sources:				
00280 Core Curriculum Standards Aid	10-3111	2,799,975	2,799,975	2,799,975
00300 Transportation Aid	10-3120	345,006	345,006	345,006
00310 Special Education Aid	10-3130	2,042,454	2,235,481	2,235,481
00320 Bilingual Education	10-3140	65,426	65,426	65,426
00353 Academic Achievement Reward Program	10-3193	44,426	44,426	
00360 Other State Aids	10-3XXX	44,817		475,088
00370 SUBTOTAL		5,342,104	5,490,314	5,920,976
00408 Adjustment for Prior Year Encumbrances			127,216	
00409 Act (Excess)Deficiency of Rev (Over)/Under Expnd		629,944		
00410 TOTAL GENERAL FUND		37,563,819	39,714,238	41,386,240
SPECIAL REVENUE FUNDS				
Revenues from State Sources:				
00423 Distance Learning Network Aid - Pr Yr Carryover	20-3213	7,300	8,824	

03/20/2003

14:50:07

School District Budget Statement
for the School Year 2003-2004

Page: A 3

ESSEX - NUTLEY TOWN

Advertised Revenues

Budget Category	Account	2001-02 Actual	2002-03 Revised	2003-04 Anticipated
00427 Distance Learning Network Aid	20-3213	174,474	182,003	
00430 Other Restricted Entitlements	20-32XX	264,865	287,091	194,052
00431 TOTAL REVENUES FROM STATE SOURCES		446,639	477,918	194,052
Revenues from Federal Sources:				
00440 P.L. 107-110 Title I	20-4411-4416	197,246	250,871	124,844
00450 P.L. 107-110 Title VI	20-4417-4418	76,436	19,550	12,797
00460 I.D.E.A. Part B (Handicapped)	20-4420	518,153	582,062	373,621
00470 P.L. 101-392 (Vocational Education)	20-4430	18,856	22,331	12,043
00500 Other	20-4XXX	38,645	145,229	59,771
00510 TOTAL REVENUES FROM FEDERAL SOURCES		849,336	1,020,043	583,076
00520 TOTAL SPECIAL REVENUE FUNDS		1,295,975	1,497,961	777,128
DEBT SERVICE				
Revenues from Local Sources:				
00550 Local Tax Levy	40-1210	144,349	138,463	128,058
00570 TOTAL REVENUES FROM LOCAL SOURCES		144,349	138,463	128,058
Revenues from State Sources:				
00580 Debt Service Aid Type II	40-3160	15,547	14,878	13,760
00590 TOTAL LOCAL DEBT SERVICE		159,896	153,341	141,818
00640 TOTAL DEBT SERVICE FUND		159,896	153,341	141,818
00660 TOTAL REVENUES/SOURCES		39,019,690	41,365,540	42,305,186

03/20/2003
14:50:59

School District Budget Statement
for the School Year 2003-2004
Advertised Appropriations

Page: B 1

ESSEX - NUTLEY TOWN

Budget Category	Account	2001-02 Expenditures	2002-03 Rev. Approp.	2003-04 Appropriations
GENERAL CURRENT EXPENSE				
00770 Regular Programs - Instruction	11-1XX-100-XXX	15,898,953	16,347,972	16,712,840
00780 Special Education - Instruction	11-2XX-100-XXX	1,690,485	1,911,482	1,968,687
00790 Basic Skills/Remedial - Instruction	11-230-100-XXX	382,088	372,772	357,576
00800 Bilingual Education - Instruction	11-240-100-XXX	177,853	183,782	189,659
00810 Vocational Programs - Local - Instruction	11-3XX-100-XXX	5,399	2,800	2,800
00820 School-Spon. Cocurricular Activities-Instruction	11-401-100-XXX	178,515	174,551	152,710
00830 School Sponsored Athletics - Instruction	11-402-100-XXX	720,070	739,964	756,069
00840 Other Instructional Programs - Instruction	11-4XX-100-XXX	1,973		
00850 Community Services Programs/Operations	11-800-330-XXX		4,596	3,900
Undistributed Expenditures:				
00860 Instruction	11-000-100-XXX	2,186,703	2,327,320	2,276,904
00880 Health Services	11-000-213-XXX	466,373	429,781	449,704
00881 Other Supp Serv - Stds - Related & Extraordinary	11-000-216,217	338,322	463,463	465,631
00890 Other Support Services - Students - Regular	11-000-218-XXX	901,706	935,244	1,009,037
00900 Other Support Services - Students - Special	11-000-219-XXX	605,942	675,593	695,594
00910 Improvement of Instructional Services	11-000-221-XXX	308,971	339,425	336,278
00920 Educational Media Services - School Library	11-000-222-XXX	695,676	735,602	743,068
00921 Instructional Staff Training Services	11-000-223-XXX	29,259	36,692	35,450
00930 Support Services - General Administration	11-000-230-XXX	873,725	932,833	937,147
00940 Support Services - School Administration	11-000-240-XXX	2,093,276	2,130,707	2,243,059
00950 Operation and Maintenance of Plant Services	11-000-26X-XXX	3,286,128	3,801,424	3,930,069
00960 Student Transportation Services	11-000-270-XXX	1,158,939	1,216,762	1,226,163
00970 Business and Other Support Services	11-000-290-XXX	1,065,511	1,003,056	1,034,588
00971 Personal Services - Employee Benefits	11-XXX-XXX-2XX	4,131,652	4,592,419	5,605,572
00980 Food Services	11-000-310-XXX	185,000	185,002	180,000
00990 Total Undistributed Expenditures		18,327,183	19,805,323	21,168,264
01000 TOTAL GENERAL CURRENT EXPENSE		37,382,519	39,543,242	41,312,505
CAPITAL OUTLAY				
01020 Equipment	12-XXX-XXX-73X	135,425	117,023	73,735
01030 Facilities Acquisition and Construction Services	12-000-4XX-XXX	19,273	30,138	

03/20/2003
14:50:59

School District Budget Statement
for the School Year 2003-2004
Advertised Appropriations

Page: B 2

ESSEX - NUTLEY TOWN

Budget Category	Account	2001-02 Expenditures	2002-03 Rev. Approp.	2003-04 Appropriations
01040 TOTAL CAPITAL OUTLAY		154,698	147,161	73,735
SPECIAL SCHOOLS				
Summer School:				
01050 Instruction	13-422-100-XXX	17,962	20,050	
01060 Support Services	13-422-200-XXX	3,624	3,785	
01070 Total Summer School		21,586	23,835	
01230 TOTAL SPECIAL SCHOOLS		21,586	23,835	
01235 Transfer of Funds to Charter Schools	10-000-100-56X	5,016		
01240 GENERAL FUND GRAND TOTAL		37,563,819	39,714,238	41,386,240
SPECIAL REVENUE FUNDS				
01259 Support Services	20-213-200-XXX	164,818	178,498	
Distance Learning Network Aid:				
01260 Facilities Acquisition and Construction Services	20-213-400-XXX	16,925	12,329	
01268 Contribution to Charter Schools	20-213-100-56X	31		
01261 TOTAL DISTANCE LEARNING NETWORK AID		181,774	190,827	
Other State Projects:				
01265 Nonpublic Textbooks	20-XXX-XXX-XXX	34,490	33,545	26,362
01270 Nonpublic Auxiliary Services	20-XXX-XXX-XXX	72,528	93,003	60,143
01280 Nonpublic Handicapped Services	20-XXX-XXX-XXX	77,030	84,104	59,589
01290 Nonpublic Nursing Services	20-XXX-XXX-XXX	38,584	38,717	28,938
01320 Other Special Projects	20-XXX-XXX-XXX	42,233	37,722	19,020
01330 Total State Projects		446,639	477,918	194,052
Federal Projects:				
01340 P.L. 107-110 Title I	20-XXX-XXX-XXX	197,246	250,871	124,844
01350 P.L. 107-110 Title VI	20-XXX-XXX-XXX	76,436	19,550	12,797
01360 I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	518,153	582,062	373,621
01370 P.L. 101-392 (Vocational Education)	20-XXX-XXX-XXX	18,856	22,331	12,043
01400 Other Special Projects	20-XXX-XXX-XXX	38,645	145,229	59,771
01410 Total Federal Projects		849,336	1,020,043	583,076
01420 TOTAL SPECIAL REVENUE FUNDS		1,295,975	1,497,961	777,128

03/20/2003

14:50:59

School District Budget Statement
for the School Year 2003-2004
Advertised Appropriations

Page: B 3

ESSEX - NUTLEY TOWN

Budget Category	Account	2001-02 Expenditures	2002-03 Rev. Approp.	2003-04 Appropriations
DEBT SERVICE FUNDS				
01430 Debt Service - Regular	40-701-510-XXX	159,896	153,341	141,818
01480 TOTAL DEBT SERVICE FUNDS		159,896	153,341	141,818
01490 Total Expenditures/Appropriations		39,019,690	41,365,540	42,305,186

03/20/2003

14:51:41

School District Budget Statement
for the School Year 2003-2004
Advertised Recapitulation of Balances

Page: C 1

ESSEX - NUTLEY TOWN

Budget Category (1)	General Fund (Unreserved) (2)	General Fund (Reserved) Cap. Reserve Account (3)	Gen. Fund (Reserved) Adult Ed. Programs (4)	General Fund (Reserved) Maintenance Reserve Acct. (5)	General Fund (Reserved) Legal Reserves (6)
01595 Est. Approp. Bal. 6-30-01 (Prior Budg)	938,033	0	0	0	0
01600 Approp. Balances 6-30-01 (from Audit)	2,247,634	1,000	0	0	0
01605 Est. Approp. Bal. 6-30-02 (Prior Budg)	1,034,391	0	0	0	0
01610 Approp. Balances 6-30-02 (from Audit)	1,874,866	1,000	0	0	0
01620 Amount Budgeted during FY 02-03	-917,000	0	0	0	0
01630 Add. Bal. to be Approp during FY 02-03	0	0	0	0	0
01640 Add. Bal. Anticipated during FY 02-03	0	0	0	0	0
01650 Approp. Bal. 6-30-03 (est.) before Trans.	957,866	1,000	0	0	0
01653 Anti. Excess GF Bal. Trans during FY 02-03	0	0	0	0	0
01655 Approp. Bal. 6-30-03 (est.) after Transfer	957,866	1,000	0	0	0
01660 Amount Budgeted in FY 03-04	0	0	0	0	0
01670 Appropriation Balances 6/30/04 (est.)	957,866	1,000	0	0	0

Current state law requires that unreserved general fund balance (surplus) in excess of the established statutory limitation (generally 6% of the prior year budget) must be appropriated in the budget for tax relief purposes. Below are the amounts for the proposed and prior two years given the current statutory limitations:

2001-02

2002-03

2003-04

117,358

0

0

School District Budget Statement
for the School Year 2003-2004
Advertised Recapitulation of Balances

ESSEX - NUTLEY TOWN

Budget Category (1)	General Fund (Reserved) Tuition Reserve (7)	Debt Service (8)	Special Revenue Cap. Reserve Account (9)	Totals (10)
01595 Est. Approp. Bal. 6-30-01 (Prior Budg)	0	0	0	938,033
01600 Approp. Balances 6-30-01 (from Audit)	0	1	0	2,248,635
01605 Est. Approp. Bal. 6-30-02 (Prior Budg)	0	0	0	1,034,391
01610 Approp. Balances 6-30-02 (from Audit)	0	1	0	1,875,867
01620 Amount Budgeted during FY 02-03	0	0	0	-917,000
01630 Add. Bal. to be Approp during FY 02-03	0	-1	0	-1
01640 Add. Bal. Anticipated during FY 02-03	0	0	0	0
01650 Approp. Bal. 6-30-03 (est.) before Trans.	0	0	0	958,866
01653 Anti. Excess GF Bal. Trans during FY 02-03	0	0	0	0
01655 Approp. Bal. 6-30-03 (est.) after Transfer	0	0	0	958,866
01660 Amount Budgeted in FY 03-04	0	0	0	0
01670 Appropriation Balances 6/30/04 (est.)	0	0	0	958,866

The Advertised Section of the School District Budget Statement

2003 - 2004

ESSEX - NUTLEY TOWN

Per Pupil Cost Calculations

	2000-01 Actual	2001-02 Actual	2002-03 Original Budget	2002-03 Revised Budget	2003-04 Proposed Budget
	(1)	(2)	(3)	(4)	(5)
Per Pupil Cost Calculations:					
Total Comparative Per Pupil Cost	8,004	8,315	8,667	8,579	8,813
Total Classroom Instruction	4,911	5,060	5,231	5,157	5,317
Classroom-Salaries and Benefits	4,674	4,812	4,981	4,911	5,076
Classroom-General Supplies and Textbooks	221	230	227	223	219
Classroom-Purchased Services and Other	15	19	23	22	22
Total Support Services	882	968	1,012	1,026	1,022
Support Services-Salaries and Benefits	786	851	891	894	921
Total Administrative Costs	1,001	1,095	1,100	1,090	1,136
Administration-Salaries and Benefits	833	875	908	889	936
Total Operations and Maintenance of Plant	917	877	1,003	988	1,021
Operations & Maintenance of Plant-Salary & Ben.	602	584	624	613	638
Total Food Services Costs	41	45	45	44	42
Total Extracurricular Costs	225	243	243	242	240
Total Equipment Costs	80	37	23	31	17
Employee Benefits as a % of Salaries	14.5	15.5	16.5	16.5	19.7

The information presented in columns 1 through 3 as well as the related descriptions of the per pupil cost calculations are contained in the 2003 Comparative Spending Guide and can be found on the Department of Education's Internet address: <http://www.state.nj.us/njded/guide/>. This publication is available in the board office and public libraries. The same calculations were performed using the 2002-03 revised appropriations and 2003-04 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.