

NUTLEY PUBLIC SCHOOLS

NUTLEY, NEW JERSEY

PROPOSED BUDGET 1948-49

FOR THE FISCAL YEAR BEGINNING JULY 1, 1948

Nutley, N. J.  
 BOARD OF EDUCATION  
 Budget Appropriations  
 Current School Year - 1947-48  
 Estimates for Next Year - 1948-49

	<u>Distribution of 1947-48 Budget</u>	<u>Budget Requisition for 1948-49</u>
<u>CURRENT EXPENSE ACCOUNT</u>		
Salaries-Superintendent, Supervisors, Teachers. . .	\$584,395.00	\$613,930.00
Salaries-Office Clerical Help . . . . .	15,888.00	18,352.00
Office Expense-Supt's Office and All Schools. . .	1,600.00	2,200.00
Text and Reference Books and Rebinding . . . . .	7,700.00	9,000.00
General Supplies and Other Expense of Instruction	11,000.00	13,300.00
Library Books . . . . .	1,900.00	1,900.00
Magazines . . . . .	250.00	300.00
Physical Education-Supplies and Equipment . . . .	1,600.00	1,800.00
Transportation to Vocational and Other Schools. .	900.00	900.00
Compulsory Attendance Department . . . . .	2,900.00	3,000.00
Medical Inspectors' Salaries . . . . .	1,600.00	1,600.00
Dental Clinic Salaries . . . . .	850.00	850.00
Nurse Service Salaries . . . . .	2,200.00	2,300.00
Medical Supplies and Expenses . . . . .	975.00	975.00
X-ray Tests . . . . .	325.00	325.00
Salaries-Custodians, Engineers and Maintenance Men	59,600.00	62,000.00
Custodians' and Engineers' Supplies . . . . .	3,000.00	4,000.00
Fuel . . . . .	13,000.00	14,000.00
Light, Water and Power . . . . .	6,000.00	6,000.00
Community Service . . . . .	250.00	250.00
Cartage, Waste Paper, Ashes, etc. . . . .	750.00	750.00
Telephone Service . . . . .	1,000.00	1,100.00
Insurance Premiums - Fire, Liability, etc. . . . .	2,731.00	2,731.00
School Cafeterias . . . . .	2,900.00	3,000.00
Assembly Programs . . . . .	350.00	350.00
Pension Reserve . . . . .	4,822.00	4,822.00
Tuition and Other Expenses . . . . .	995.00	995.00
Board of Education Business Division . . . . .	13,493.00	12,917.00
Total	742,974.00	783,647.00
<u>MANUAL TRAINING AND HOME ECONOMICS ACCOUNT</u>		
Salaries - Teachers . . . . .	30,250.00	31,650.00
Supplies . . . . .	2,000.00	3,500.00
Repairs, Replacements and New Equipment . . . . .	1,000.00	500.00
Total	33,250.00	35,650.00
<u>VOCATIONAL (AGRICULTURE) ACCOUNT</u>		
Salary-Teacher . . . . .	3,800.00	3,950.00
Supplies and Repairs . . . . .	2,050.00	2,050.00
Total	5,850.00	6,000.00
<u>REPAIRS, REPLACEMENTS, MAINTENANCE ACCOUNT</u>		
Maintenance of Buildings, Grounds, Walks, Fences	18,220.00	19,000.00
Repairs and Replacements of Old Furniture . . . .	1,000.00	1,000.00
Custodians' and Engineers' Equipment and Repairs	2,000.00	2,000.00
Repairs, Replacements, and New Educational Equipment	5,500.00	6,000.00
Auto and Tractor Expense . . . . .	500.00	5,050.00
Library Furniture . . . . .	1,000.00	1,000.00
Other Expense . . . . .	3,300.00	3,500.00
Total	31,520.00	37,550.00
TOTAL BUDGET REQUIREMENTS	813,594.00	862,847.00
Deduct Estimated Revenue from Federal, State, County and Other Sources . . . . .	128,471.82	124,952.30
Total	685,122.18	737,894.70
Add Debt Service Requirements . . . . .	138,791.12	111,660.63
Municipal Tax . . . . .	823,913.30	849,555.33

BUDGET INDEX AND TABLE OF CONTENTS

Part I - SUPERINTENDENT'S LETTER OF TRANSMITTAL AND STATISTICAL TABLES

Part II - ANALYSIS BY ACTIVITIES AND ACCOUNTS

	Pages
Summary of Budget . . . . .	1
Estimated Receipts . . . . .	2
Summary of Administration . . . . .	3
Summary of Instruction (Supervisory). . . . .	4
Summary of Instruction (Proper) . . . . .	5 - 7
Report of Guidance Program. . . . .	Pink sheet
Summary of Operation. . . . .	8
Summary of Coordinate Activities. . . . .	9
Summary of Auxiliary Agencies . . . . .	10
Summary of Fixed Charges . . . . .	11
Summary of Maintenance (Repairs and Replacements) . . . . .	12
Summary of Library Account. . . . .	13
Summary of Manual Training and Home Economics. . . . .	14
Summary of Vocational Account . . . . .	15
Debt Service Summary . . . . .	16
Report of Athletic Committee . . . . .	Blue Sheet

To the Citizens of Nutley:

Your Board of Education presents herewith the estimated school budget for the school year 1948-49. As was said one year ago, budget making is most difficult in this period of economic change. Present year's figures of budget and expenditures are used as a guide, and a percentage increase is computed according to the best information available. Even then the task of looking into the future to the middle of 1949 is a hazardous undertaking and the budget presented may be rendered inadequate by changes in economic conditions.

When increases and decreases in the various budget accounts are figured, the total increase in the 1948-49 budget over the present 1947-48 budget is only \$25,642.03, or 3.1% over present year. This is a small item when one considers the relative increases in the costs of living and of government. The increase is due to necessary salary, operation and maintenance increased costs.

There has been no further upward revision of our salary guide for teachers. Increases in this account are due to normal increases on the guide plus the equalization figure, which follows the plan adopted by the Board three years ago. This is the final year for this plan, which seeks to place teachers on the proper step of the salary guide.

In the maintenance account is included replacement of obsolete furniture and equipment. The Board has tried to wait for reduced prices which did not come. Proper care of children and teachers now forces the Board to begin a three to five year plan of replacing obsolete furniture. Only replacements which are absolutely necessary will be made. New furniture is necessary where rooms not in use are opened to care for increased school population.

Operation account increase is due to increased cost of fuel, telephone, supplies and salaries. There is every indication that the costs will increase even more than is here indicated. It is practically impossible to predict the final outcome of the present-day inflationary trend.

One other increase which may seem to be more than ordinary is in the manual training account. This increase is again due to the necessary replacement of obsolete equipment. The Board is forced to replace certain items of equipment despite present high prices.

To summarize the chief considerations in the budget, the following brief statements may serve:

(Note - Figures appear in Tables I and II, Analysis of Budget Requirements, and Analysis for Years 1942-43 to Present.)

1. There is a small increase in salaries for all employees. However, the percentage of the total budget expended for this purpose is down 9/10 of one percent.
2. Debt service is reduced slightly each year due to bond retirement.

3. In utilities and insurance there is a small increase due to higher costs of fuel, etc.
4. Maintenance costs are up due to increased cost of supplies and needed equipment. Work in this department was delayed beyond the limit of safety and has of necessity been resumed in a high cost period.
5. The increased cost of books and supplies accounts for a small increase in this item. The proposed figure may be too small, for no one can foretell the future costs of these items.

The Board is happy to present a budget calling for such a modest rise in tax. As far as we can ascertain, it is the smallest tax rise in Essex County for school purposes. New Jersey's average tax rate is now \$5.58 per \$100 of valuation. In 1945 it was \$4.74, a rise of 84 points in two years. Nutley's tax rate is \$5.47 per \$100 of valuation, while in 1945 it was \$4.50, a rise of 97 points. Many communities have higher rates. The rate in 75 New Jersey towns is over \$7.00, while 96 others run between \$6.00 and \$7.00.

Our Board has been working consistently for greatly increased State Aid for schools. There is some hope that we may have it during the next year. However, our Board would be remiss in its legal and moral duty were it to present a budget calling for less than the required amount to maintain efficient schools for the year.

The budget herewith presented is the best answer to the problem which we can offer after careful consideration of all factors which affect the budgeting procedure.

Respectfully submitted,

Floyd E. Harshman

Superintendent of Schools.

January 8, 1948

TABLE I

ANALYSIS OF BUDGET REQUIREMENTS 1947-48 and 1948-49

<u>ITEMS</u>	<u>1947-48 BUDGET</u>	<u>PERCENTS</u>	<u>1948-49 BUDGET</u>	<u>PERCENTS</u>
Salaries - All Employees . . . . .	\$740,110.50	77.7	\$754,596.00	76.3
Debt Service . . . . .	116,153.62	12.2	111,660.63	11.7
Utilities and Insurance . . . . .	23,481.00	2.5	24,581.00	2.6
Maintenance, Repairs and Replacements . .	31,520.00	3.3	37,550.00	4.2
Books, Supplies, and Other Expenses . . .	<u>41,120.00</u>	<u>4.3</u>	<u>46,120.00</u>	<u>5.2</u>
TOTALS . . . . .	952,385.12	100.0	974,507.63	100.0
Less Estimated Revenues . . . . .	128,471.82		124,952.30	
FINAL BUDGET	823,913.30		849,555.33	

TABLE II

ANALYSIS OF BUDGETS 1942-43 to 1948-49 - Percentages

<u>Year</u>	<u>Salaries All Employees</u>	<u>Debt Service</u>	<u>Utilities Insurance</u>	<u>Maintenance &amp; Repairs &amp; Replacements</u>	<u>Books, Supplies Other Expense</u>
1942-43	69.0	20.6	2.9	2.7	4.8
1943-44	71.8	20.0	3.2	1.8	3.2
1944-45	70.7	19.9	2.9	1.6	4.9
1945-46	71.3	17.1	3.1	3.2	5.3
1946-47	74.7	14.9	2.8	3.2	4.4
1947-48	77.7	12.2	2.5	3.3	4.3
1948-49	76.3	11.7	2.6	4.2	5.2

SUMMARY OF BUDGET

1.

	Page	EXPENDITURES 1946-47	BUDGET 1947-48	EXPENDITURES 1947-48 Est. As of Jan. 5-48	TENTATIVE BUDGET 1948-49	INCREASE OR DECREASE IN BUDGET FOR 1948-49 COMPARED WITH BUDGET 1947-48	
						Increase	Decrease
Administration	3	11,006.51	13,493.00	11,963.25	12,917.00		576.00
Instruction (Supervisory)	4	41,361.53	60,788.00	60,562.00	66,752.00	5,964.00	
Instruction (Proper)	5	492,912.58	553,195.00	542,155.00	583,180.00	29,985.00	
Operation	8	88,388.83	83,350.00	82,950.00	87,850.00	4,500.00	
Coordinate Activities	9	5,437.26	8,850.00	8,850.00	9,050.00	200.00	
Auxiliary Agencies	10	5,159.48	6,250.00	5,435.00	6,600.00	350.00	
Fixed Charges	11	8,743.05	8,548.00	8,548.00	8,548.00		
Maintenance (Repairs & Replacements)	12	40,825.12	31,520.00	29,821.75	37,550.00	6,030.00	
Library	13	4,382.29	8,500.00	8,208.75	8,750.00	250.00	
Manual Training	14	31,065.40	33,250.00	34,300.00	35,650.00	2,400.00	
Vocational	15	4,667.82	5,850.00	4,778.00	6,000.00	150.00	
<b>TOTALS</b>		<b>733,949.87</b>	<b>813,594.00</b>	<b>797,571.75</b>	<b>862,847.00</b>	<b>49,829.00</b>	<b>576.00</b>
Reduction in Estimated Income	2					3,519.52	
Decrease in Debt Service Requirements	16						27,130.49
<b>TOTALS</b>						<b>53,348.52</b>	<b>27,706.49</b>

Part of decrease in Debt Service Requirements is due to payment July 31, 1947 of \$22,637.50 which was the sum of money authorized for teachers' bonuses at the Annual School Election held February 13, 1947. This sum is also reflected in this budget under the heading Salaries - All Employees in Table I of the Analysis of Requirements of 1947-48 and 1948-49.

Total Increase	53,348.52
Less Total Decrease	27,706.49
Net Total Increase	25,642.03

## ESTIMATED RECEIPTS

	1947-48	1948-49
J - Current Expense Account		
From Equalization Aid	59,229.00	58,170.50
From Transportation Aid	551.82	579.80
Municipal Aid	51,671.00	50,729.50
Dependent Children Aid	3,645.00	3,285.00
Total	<u>115,096.82</u>	<u>112,764.80</u>
Tuition	600.00	200.00
Rental Receipts	1,000.00	1,000.00
Total	<u>116,696.82</u>	<u>113,964.80</u>
N - Manual Training & Home Economics		
From State Department	5,000.00	5,000.00
From Anticipated Balance June 30, 1947	3,000.00	2,000.00
Total	<u>8,000.00</u>	<u>7,000.00</u>
O - Vocational School (Agriculture)		
From State Department	1,875.00	2,012.50
From Federal Appropriation	1,900.00	1,975.00
From Anticipated Balance	2,000.00	
Total	<u>5,775.00</u>	<u>3,987.50</u>
Summary		
Current Expense	116,696.82	113,964.80
Manual Training	7,000.00	7,000.00
Vocational (Agriculture)	4,775.00	3,987.50
Grand Total	<u>128,471.82</u>	<u>124,952.30</u>

SUMMARY OF ADMINISTRATION CONTROL

	EXPENDITURES 1946-47	BUDGET 1947-48	EXPENDITURES 1947-48 Est. As of Jan.5-48	TENTATIVE BUDGET 1948-49	INCREASES OR DECREASES IN BUDGET FOR 1948-49 COMPARED WITH BUDGET 1947-48	
					Increase	Decrease
<u>Personnel</u>						
Salaries	8,712.60	8,962.00	9,000.00	9,800.00	838.00	
Custodian of School Funds	250.00	250.00	250.00	250.00		
Pension Costs	232.03	356.00	356.00	392.00	36.00	
Personnel Subtotal	9,194.63	9,568.00	9,606.00	10,442.00	874.00	
<u>Other</u>						
School Elections	521.36	200.00	200.00	200.00		
Expenses Board of Education Members	371.79	200.00	235.00	250.00	50.00	
Traveling Expenses	490.74	350.00	350.00	350.00		
Office Expenses	758.52	400.00	500.00	400.00		
Opening Day Luncheon	151.50	200.00	247.25	300.00	100.00	
Printing		2,250.00	500.00	650.00		1,600.00
Annual Audit of Accounts		325.00	325.00	325.00		
Other Subtotal	2,293.91	3,925.00	2,357.25	2,475.00	150.00	1,600.00
<b>TOTALS</b>	<b>11,488.54</b>	<b>13,493.00</b>	<b>11,963.25</b>	<b>12,917.00</b>	<b>1,024.00</b>	<b>1,600.00</b>
				Total Decrease		576.00

Office Expenses: This item covers necessary items for administrative use, stationery, stamps, stencils, mimeograph materials, sundry supplies, advertisements, bids, etc.  
Traveling Expenses: District Clerk's necessary expenses while away on official school business; the expenses of his representative while away on such business.  
Printing: This item covers the annual printing of the Superintendent's Report; rental application, order books, etc.  
Pension Costs: This item covers the Board of Educations contribution

of 4% of the Secretaries salaries to the Essex County Pension Fund.

School Elections: This item covers the cost of printing of ballots, notices, and lunches for poll workers.

Opening Day Luncheon: This item covers the cost of the annual opening day luncheon to which the entire school staff is invited.

Expenses Board of Education: Necessary expenses while away on official school business. State and County membership fees, etc.

SUMMARY OF INSTRUCTION EXPENSES (SUPERVISORY)

4.

	EXPENDITURES 1946-47	BUDGET 1947-48	EXPENDITURES 1947-48 Est. As of Jan.5-48	TENTATIVE BUDGET 1948-49	INCREASES OR DECREASES IN BUDGET FOR 1948-49 COMPARED WITH BUDGET 1947-48 Increase                      Decrease
<u>Personnel</u>					
Salaries	39,609.58	58,794.00	58,024.00	64,050.00	5,256.00
Pension Costs	261.20	394.00	428.00	502.00	108.00
Personnel Subtotal	39,870.78	59,188.00	58,452.00	64,552.00	5,364.00
<u>Other</u>					
Traveling Expenses	219.68	550.00	550.00	600.00	50.00
Office Supplies	1,271.07	1,050.00	1,560.00	1,600.00	550.00
Other Subtotal	1,490.75	1,600.00	2,110.00	2,200.00	600.00
<b>TOTAL</b>	<b>41,361.53</b>	<b>60,788.00</b>	<b>60,562.00</b>	<b>66,752.00</b>	<b>5,964.00</b>
				<u>Total Increase</u>	<u>5,964.00</u>

Pension Costs: This item covers the Board of Educations contribution of 4% of the Secretaries salaries to the Essex County Pension Fund.

Traveling Expenses: Superintendent's, Principals' and Supervisors expenses while away on official school business; the expense of his representative while away on such business.

    Superintendent           \$300.00

    All other including  
    heads of departments

    and secretaries.       300.00

Office Supplies: This item covers necessary printed forms for administration use, stationery, stamps, stencils, mimeograph materials and sundry supplies.

    Superintendent's Office   \$350

    Supervisors               150

    High School               250

    Junior High               250

    Elementary               600

SUMMARY OF INSTRUCTION EXPENSES (PROPER)

5.

	EXPENDITURES 1946-47	BUDGET 1947-48	EXPENDITURES 1947-48 Est. As of Jan.5-48	TENTATIVE BUDGET 1948-49	INCREASES OR DECREASES IN BUDGET FOR 1948-49 COMPARED WITH BUDGET 1947-48	
					Increase	Decrease
<u>Personnel</u>						
Teachers' Salaries	474,664.05	534,495.00	522,155.00	560,880.00	26,385.00	
Personnel Subtotal	474,664.05	534,495.00	522,155.00	560,880.00	26,385.00	
<u>Other</u>						
Textbooks	5,890.61	7,700.00	8,000.00	8,000.00	300.00	
Textbooks (rebinding)				800.00	800.00	
Textbooks (Reference)				200.00	200.00	
Supplies & General Expenses	11,491.62	8,500.00	9,500.00	10,000.00	1,500.00	
Visual Aid		400.00	400.00	400.00		
Music Program		400.00	400.00	400.00		
Guidance Program		1,700.00	1,700.00	1,700.00		
Other Expenses	866.30			800.00	800.00	
Other Subtotals	18,248.53	18,700.00	20,000.00	22,300.00	3,600.00	
<b>TOTALS</b>	<b>492,912.58</b>	<b>553,195.00</b>	<b>542,155.00</b>	<b>583,180.00</b>	<b>29,985.00</b>	
				<u>Total Increase</u>	<u>29,985.00</u>	

<u>Average Salary of Teachers 1948-49</u>			
	<u>Elementary</u>	<u>Junior High</u>	<u>Senior High</u>
Average Salary	\$3000	\$3225	\$3375
Average years service	20	19	20

Textbooks for Pupils: This item covers all textbooks used by pupils in our schools. The increase in this item is due to an increased student enrollment and the increased cost of textbooks.

Textbooks (rebinding): This item covers the necessary repairs to textbooks for all schools.

Textbooks (reference): This item covers the necessary purchase of single copies of textbooks for teacher and pupil use.

Supplies & General Expenses: This item covers all educational items, the use of which results in their physical consumption during the ensuing year, such as; paper, pencils, pads, book-covers, ink, erasers, chalk, etc. The increase is due to an increased student enrollment and an increase in cost of approximately 15%.

Visual Aid: This item covers the cost of renting films for educational purposes and the postal or express charges for shipment.

Music Program: This item covers the necessary items such as sheet music, records, etc.

Guidance Program: This item covers the cost of text material.

Other Expense: This item covers items not directly charged to any of the aforementioned, such as; Graduation Programs, school magazines, etc.

<u>Testing Program and Guidance</u>				
<u>ELEMENTARY SCHOOLS--2109 pupils</u>				
<u>Intelligence</u>	\$ 57.42	Cost per Pupil	\$ .02	
<u>Achievement</u>				
General	109.58	"	"	.051
<u>Reading</u>				
General	37.80	"	"	.018
Corrective	40.00	"	"	.02
Total	77.80	Total Average		.038
<u>Aptitudes</u>				
Music	12.00	"	"	.006
<u>Maintenance</u>				
Prof. Books, etc.	10.00	"	"	.005
Research Tests	25.00	"	"	.012
Machine Scoring	25.00	"	"	.012
Equipment	25.00	"	"	.012
Supplies	25.00	"	"	.012
Total	110.00	Total Average		.053
<u>TOTAL</u>	366.80			\$ .173

TESTING PROGRAM AND GUIDANCE (Continued)

JUNIOR HIGH SCHOOL -- 857 pupils

Intelligence \$ 28.71 Cost per pupil \$ .033

Reading

General 18.70 " " " .022  
 Corrective 5.00 " " " .006  
 Total 23.70 Total Average .028

Aptitudes

Personality 28.75 " " " .033  
 Voc. Interest 20.00 " " " .02  
 Music 12.00 " " " .014  
 All Other 35.00 " " " .04  
 Total 95.75 Total Average .107

Achievement

General 54.79 " " " .064  
 English 57.42 " " " .067  
 Total 112.21 Total Average .131

Maintenance

Prof. Books, etc. 25.00 " " " .03  
 Films 20.00 " " " .02  
 Research Tests 25.00 " " " .03  
 Machine Scoring 25.00 " " " .03  
 Equipment 25.00 " " " .03  
 Supplies 50.00 " " " .06  
 Total 170.00 Total Average .20

TOTAL \$430.37 .509

SENIOR HIGH SCHOOL -- 839 pupils

Intelligence \$ 28.71 Cost per pupil \$ .034

Aptitudes

Detroit Gen.Apt. 25.00 " " " .03  
 Voc.Interest 52.00 " " " .061  
 All Others 55.00 " " " .066  
 Total 132.00 Total Average .157

Achievement

English 171.96 " " " .204  
 17 Sub.Co-op 190.53 " " " .227  
 Commercial 14.80 " " " .018  
 Total 377.29 Total Average .450

Maintenance

Prof. Books, etc. 30.00 " " " .036  
 Films 20.00 " " " .024  
 Research Tests 25.00 " " " .03  
 Machine Scoring 25.00 " " " .03  
 Equipment 25.00 " " " .03  
 Supplies 75.00 " " " .09  
 Total 200.00 Total Average .238

TOTAL \$738.00 \$ .88

## THE GUIDANCE PROGRAM

The guidance program in the Nutley Public Schools is one of the most comprehensive in the State. It covers the entire school life of the child from kindergarten to twelfth grade. Included are the complete testing program, remedial program, reading clinic and every specialized service involved in this field. A most complete testing service is included to aid the individual student in making his best adjustment to the world in which he lives.

During his school life a student must make several important choices: 1. An occupation as a life goal. 2. Appropriate courses and curriculum. 3. The selection of a college or a trade school. 4. Effective methods for insuring success in school and in fulfilling requirements of future job or college. 5. Ways of meeting personal problems. A student needs guidance when there is a choice to be made.

To assist the student in making these choices, the Guidance Department staff studies with him very thoroughly his personal abilities, interests, background, and needs. To help the student know himself as an individual, the counselor must depend not only upon his cumulative record (grades 1 through 12), but also upon the results of tests of his achievement, aptitudes, vocational strengths and weaknesses, and intelligence.

A recent study made by Rutgers University shows that 70% of the New Jersey School Systems provide individual guidance programs. Over a period of years Nutley has developed a program which places it near the top of this 70% in quality. Shall this service be continued and be further developed?

To provide the materials for this vocational information, psychological testing program, personal counseling bureau, college advisement service, complete personal records, all of which result in a service worth between \$25 and \$50 at commercial bureaus, the Nutley Public Schools Guidance Department service costs a very small amount per student per year considering the great service rendered.

The Guidance Department, as presently organized, is prepared to investigate any and all educational disabilities and to propose and carry out remedial measures designed to remedy the situation. It is also prepared and now functions as the center of all testing from kindergarten through twelfth grade. One of its greatest services is in specialized testing- vocational, psychological, aptitude, personality, etc. Out of the results of such tests spring personal counseling, college advisement, and job placement. All in all a complete counseling service is offered our young people right in school.

SUMMARY OF OPERATION EXPENSES

	EXPENDITURES 1946-47	BUDGET 1947-48 Est.	EXPENDITURES 1947-48 Est. As of Jan 5-48	TENTATIVE BUDGET 1948-49	INCREASES OR DECREASES IN BUDGET FOR 1948-49 COMPARED WITH BUDGET 1947-48	
					Increases	Decreases
<u>Personnel</u>						
Custodians' Salaries	49,029.75	54,600.00	54,700.00	59,700.00	5,100.00	
Other Employees' Salaries	12,433.81	5,000.00	3,000.00	2,300.00		2,700.00
Personnel Subtotal	61,463.56	59,600.00	57,700.00	62,000.00	5,100.00	2,700.00
<u>Other</u>						
Custodians' Supplies	6,783.97	3,000.00	4,500.00	4,000.00	1,000.00	
Fuel	11,711.90	13,000.00	13,000.00	14,000.00	1,000.00	
Light & Power	6,218.54	6,000.00	6,000.00	6,000.00		
Telephone & Telegraph	1,063.13	1,000.00	1,000.00	1,100.00	100.00	
Other Expenses	1,147.73	750.00	750.00	750.00		
Other Subtotal	26,925.27	23,750.00	25,250.00	25,850.00	2,100.00	
TOTALS	88,388.83	83,350.00	82,950.00	87,850.00	7,200.00	2,700.00

Total Increase . . . 4,500.00

Janitors' Supplies: This item covers all material, the use of which results in their physical consumption during the ensuing year, such as; brooms, rags, floor wax, toilet tissue, paper towels, cleaning compounds, etc.

Fuel - Cost of Coal: Increase of \$1000 due to increased cost of coal. Coal cost from 1940 to 1947 has increased over 100%.

Telephone and Telegraph: Service for all schools, including Business Office. Increase of \$100 due to installation of more phones for Guidance and Counseling Departments in Junior High School. This amount will no doubt prove to be inadequate due to our inexperience with the new rates.

Other Expense: Items not charged to above such as cartage of ashes, rug cleaning, shades.

SUMMARY OF COORDINATE ACTIVITIES EXPENSE

	EXPENDITURES 1946-47	BUDGET 1947-48	EXPENDITURES 1947-48 Est. As of Jan 5-48	TENTATIVE BUDGET 1948-49	INCREASES OR DECREASES IN BUDGET FOR 1948-49 COMPARED WITH BUDGET 1947-48	
					Increase	Decrease
<u>Personnel</u>						
Attendance Officer	2,400.00	2,300.00	2,300.00	2,400.00	100.00	
Medical	3,933.00	3,800.00	3,800.00	3,900.00	100.00	
Dental	850.00	850.00	850.00	850.00		
Personnel Subtotal	7,183.00	6,950.00	6,950.00	7,150.00	200.00	
<u>Other</u>						
Attendance Officer's Expense	554.26	600.00	600.00	600.00		
Medical Expenses		900.00	900.00	900.00		
Dental Expenses		400.00	400.00	400.00		
Other Subtotals	554.26	1,900.00	1,900.00	1,900.00		
<b>TOTALS</b>	<b>7,737.26</b>	<b>8,850.00</b>	<b>8,850.00</b>	<b>9,050.00</b>	<b>200.00</b>	
				<u>Total Increase</u>	<u>200.00</u>	

Medical	1947-48	1948-49
2 Doctors	1,600.00	1,600.00
1 Nurse	2,200.00	2,300.00
Total	3,800.00	3,900.00

Dental	1947-48	1948-49
Dentist	600.00	600.00
Nurse	250.00	250.00
Total	850.00	850.00

Attendance Officer's Expenses: This item covers all expenses such as stationery, other office supplies, gas, oil, and repair of car.

Medical Expense: This item covers the following:

X-ray Tests	325.00	Nurse expense	
Medical equipment,		Laundry, drugs, etc.	275.00
record cards, etc.	300.00		<u>900.00</u>

Dental Expenses:

Dental equipment,	
indigent care	300.00
Nurse Expense,	
Laundry, drugs, etc.	<u>100.00</u>
	<u>400.00</u>

Health Program: Costs: The cost per pupil of complete Medical and Dental programs amounts to \$2.73 per pupil. In addition to items on this page, this figure includes salaries of supervisor, teaching nurses and instructors which appear in the salaries account, pages 4 & 5.

SUMMARY OF AUXILLIARY EXPENSES

	EXPENDITURES 1946-47	BUDGET 1947-48	EXPENDITURES 1947-48 Est. As of Jan 5-48	TENTATIVE BUDGET 1948-49	INCREASE OR DECREASE IN BUDGET FOR 1948-49 COMPARED WITH BUDGET 1947-48	
					Increase	Decrease
<u>Personnel</u>						
High School Cafeteria Director	2,200.00	2,200.00	2,200.00	2,300.00	100.00	
Personnel Subtotal	2,200.00	2,200.00	2,200.00	2,300.00	100.00	
<u>Other</u>						
Cafeteria Operation	37.76	700.00	175.00	700.00		
Magazines, Newspapers & Periodicals	279.70	250.00	285.00	300.00	50.00	
Assembly Programs	185.00	350.00	350.00	350.00		
Community Service		250.00	250.00	250.00		
Physical Education Supplies & Equipment	1,538.96	1,600.00	1,500.00	1,800.00	200.00	
Transportation to Other Districts	918.06	900.00	895.00	900.00		
Other Subtotal	2,959.48	4,050.00	3,455.00	4,300.00	250.00	
<b>TOTALS</b>	<b>5,159.48</b>	<b>6,250.00</b>	<b>5,655.00</b>	<b>6,600.00</b>	<b>Total Increase</b>	<b>\$350.00</b>

Cafeteria Operation: This item covers cafeteria supplies and equipment.

Magazines, Newspapers and Periodicals: These items are used for pupil and teacher reference. Increase of \$50.00 due to increased cost of magazines.

Assembly Programs: This item covers the expense of talented personnel for special programs:

High School	\$150.00
Junior High	100.00
Elementary	100.00
	<u>\$350.00</u>

Physical Education Equipment and Supplies: This item consists of athletic equipment and supplies for our physical education classes.

Transportation to Other Districts: This item covers the expense involved in transporting physically incapacitated children to special schools, also transportation of pupils to county vocational schools.

Community Service: Janitor, Light, and Heat expenses involved in free use of buildings by Boy Scouts, Girl Scouts, and other Civic Groups.

SUMMARY OF FIXED CHARGES

	EXPENDITURES 1946-47	BUDGET 1947-48	EXPENDITURES 1947-48 Est. As of Jan. 5-48	TENTATIVE BUDGET 1948-49	INCREASE OR DECREASE IN BUDGET FOR 1948-49 COMPARED WITH BUDGET 1947-48	
					Increase	Decrease
Pensions	4,194.53	4,822.00	4,822.00	4,822.00		
Tuition	1,363.82	995.00	995.00	995.00		
Insurance Premiums	3,184.70	2,731.00	2,731.00	2,731.00		
<b>TOTAL</b>	<b>8,743.05</b>	<b>8,548.00</b>	<b>8,548.00</b>	<b>8,548.00</b>		

Pensions: This item covers the cost of retirement pensions given to six former employees of the Board of Education.

Tuition: This item covers expenses of children sent to schools rendering services for children who are physically handicapped in some way.

Insurance Premiums: This item covers insurance coverage on the following schools:

Washington	229,000.	Yantacaw	364,000.
Lincoln	383,500.	Junior High	442,000.
Spring Garden	253,500.	Senior High	643,000.
		Total	2,379,000.
		Contents of all schools	93,000.
		Grand Total	2,472,000.

Continued -

The cost of premiums due this year are as follows:

Coverage	Amount	Expiration Date	Term	Premium
Comprehensive Automobile Liability and Property Damage insurance applying on all automobiles owned or operated.	-----	January 17, 1949	1 yr.	\$ 211.62
Public Liability insurance--- \$5/100,000.limits		November 14, 1948	1 yr.	315.00
		TOTAL . . . . .		\$2,661.26

The Cost of Premiums due this year are as follows:

Coverage	Amount	Expiration Date	Term	Premium
Fire insurance on schedule of Buildings and Contents	660,000.00	January 30, 1949	5 Yrs.	2,088.98
Fire insurance on Greenhouse and Contents	3,200.00	August 28, 1948	5 Yrs.	33.66
Comprehensive Physical Damage including towing expenses on two automobiles	-----	April 8, 1949	1 Yr.	12.00

SUMMARY OF MAINTENANCE (REPAIRS AND REPLACEMENTS)

	EXPENDITURES 1946-47	BUDGET 1947-48	EXPENDITURES 1947-48 Est. As of Jan 5-48	TENTATIVE BUDGET 1948-49	INCREASES OR DECREASES IN BUDGET FOR 1948-49 COMPARED WITH BUDGET 1947-48	
					Increase	Decrease
Grounds, Walks, Fences	2,942.14	9,050.00	5,294.03	5,000.00		4,050.00
Buildings	33,591.67	9,170.00	12,365.73	14,000.00	4,830.00	
Engineers & Janitors Equipment	1,177.94	2,000.00	1,236.99	2,000.00		
Educational Equipment	2,289.12	6,500.00	6,300.00	7,000.00	500.00	
Office Equipment	570.66	1,000.00	1,000.00	1,000.00		
Auto and Tractor Expense		500.00	449.00	5,050.00	4,550.00	
Other Expenses, General Repairs to Boilers, etc.	253.59	3,300.00	3,176.00	3,500.00	200.00	
<b>TOTALS</b>	<b>40,825.12</b>	<b>31,520.00</b>	<b>29,821.75</b>	<b>37,550.00</b>	<b>10,080.00</b>	<b>4,050.00</b>
				<u>Total Increase. . . . .</u>	<u>6,030.00</u>	

New Educational Equipment needed.

Elementary Schools

5 classrooms or 175 desk and chair  
units. . . . . Approx. \$3000.00

Junior High School

2 - 4 drawer metal file cabinets. . . . . Approx. 150.00  
 5 - Bookcases. . . . . " 50.00  
 14 - Chairs . . . . . " 87.50  
 1 - Phonograph-Radio combination . . . . . " 300.00  
 1 - Auditorium screen. . . . . " 110.00  
 1 - Sount Projection Machine . . . . . " 579.00

Senior High School

20 - New Typewriters. . . . . " 1995.00  
 30 - Sets of new Bookkeeping furniture. . . . . " 810.00

Music Program

Musical instruments, tuning of pianos, etc. for  
all schools. . . . . Approx. \$1000.00

Auto and Tractor Expenses: This item covers the expense of repairs  
and maintenance of our motor equipment. The increased cost covers  
the purchase of two trucks and a new automobile for the Attendance  
Dept.

SUMMARY OF LIBRARY ACCOUNT

	EXPENDITURES 1946-47	BUDGET 1947-48	EXPENDITURES 1947-48 Est. As of Jan.5-48	TENTATIVE BUDGET 1948-49	INCREASES OR DECREASES IN BUDGET FOR 1948-49 COMPARED WITH BUDGET 1947-48	
					Increase	Decrease
<u>Personnel</u>						
Librarians	3,500.00	6,600.00	6,600.00	6,850.00	250.00	
Personnel Subtotal	3,500.00	6,600.00	6,600.00	6,850.00	250.00	
<u>Other</u>						
Library Books	803.37	1,500.00	1,283.75	1,500.00		
Library Apparatus	78.92	400.00	325.00	400.00		
Other Subtotal	882.29	1,900.00	1,608.75	1,900.00		
<b>TOTAL</b>	<b>4,382.29</b>	<b>8,500.00</b>	<b>8,208.75</b>	<b>8,750.00</b>	<b>250.00</b>	
				<u>Total Increase. . . .</u>	<u>.250.00</u>	

High School Librarians	1947-48	1948-49
Junior High	2900.00	3150.00
Senior High	3700.00	3700.00
Budget Total	<u>6600.00</u>	<u>6850.00</u>

Library Apparatus: This item covers the cost of victrolas, records, etc.

High School	100.00
Junior High	100.00
Elementary	200.00
Total	<u>400.00</u>

Library Books: This item consists of books purchased for library use only and allocated as follows:

High School	700.00
Junior High	500.00
Elementary	300.00
Total	<u>1500.00</u>

SUMMARY OF MANUAL TRAINING AND HOME ECONOMICS ACCOUNT

	EXPENDITURES 1946-47	BUDGET 1947-48	EXPENDITURES 1947-48 Est. As of Jan 5-48	TENTATIVE BUDGET 1948-49	INCREASES OR DECREASES IN BUDGET FOR 1948-49 COMPARED WITH BUDGET 1947-48	
					Increase	Decrease
<u>Personnel</u>						
Teachers' Salaries	28,400.00	30,250.00	30,400.00	31,650.00	1,400.00	
Personnel Subtotal	28,400.00	30,250.00	30,400.00	31,650.00	1,400.00	
<u>Other</u>						
Supplies	2,361.67	800.00	2,800.00	2,000.00	1,200.00	
Equipment	303.73	1,200.00	1,000.00	1,500.00	300.00	
Other Expenses		1,000.00	100.00	500.00		500.00
Other Subtotal	2,665.40	3,000.00	3,900.00	4,000.00	1,500.00	500.00
TOTAL	31,065.40	33,250.00	34,300.00	35,650.00	2,900.00	500.00
				Total Increase . . .	2,400.00	

Manual Training Supplies: This item covers all items the use of which results in their physical consumption during the ensuing year; such as; wood, glue, paint, sandpaper, etc.

Manual Training Equipment: This item covers all items such as; tools, machinery, etc.

Other Expenses: This item covers other items which cannot be directly charged to above, such as; repairs, cartage, etc.

VOCATIONAL INSTRUCTION (AGRICULTURE)

	EXPENDITURES 1946-47	BUDGET 1947-48	EXPENDITURES 1947-48 Est. As of Jan 5-48	TENTATIVE BUDGET 1948-49	INCREASE OR DECREASE IN BUDGET FOR 1948-49 COMPARED WITH BUDGET 1947-48	
					Increase	Decrease
<u>Personnel</u>						
Teachers' Salaries	3,600.00	3,800.00	3,800.00	3,950.00	150.00	
Personnel Subtotal	3,600.00	3,800.00	3,800.00	3,950.00	150.00	
<u>Other</u>						
Textbooks		200.00		200.00		
Supplies	291.00	600.00	250.00	600.00		
Mileage Allowance	130.10	150.00	140.00	150.00		
Other Expense	22.07	200.00	38.00	200.00		
Other Subtotal	443.17	1,150.00	428.00	1,150.00		
<u>Operation Personnel</u>						
Custodians' Salary	344.70	200.00	300.00	200.00		
Op. Pers. Subtotal	344.70	200.00	300.00	200.00		
Fuel	279.85	200.00	250.00	200.00		
Fuel Subtotal	279.85	200.00	250.00	200.00		
<u>Maintenance</u>						
Repairs & Replacements		500.00		500.00		
Maintenance Subtotal		500.00		500.00		
TOTAL	4,667.82	5,850.00	4,778.00	6,000.00	150.00	

Total Increase. . . .150.00

Repairs & Replacements: This item covers repairs and replacements to the greenhouse and equipment used in the agricultural classes.

Textbooks: This item covers all textbooks and magazines used by the agricultural classes.

Fuel: Coal consumed for greenhouse purposes.

Supplies: This item covers all educational items, the use of which results in their physical consumption during the ensuing year, such as seed, bulbs, plants, fertilizers, etc.

Mileage Allowance: This item covers the necessary field trips taken by the agricultural teacher.

Other Expense: Costs not directly charged above, such as cartage, etc.

DEBT SERVICE SUMMARY

	BUDGET 1947-48	BUDGET 1948-49	INCREASE	DECREASE
Redemption of Serial Bonds	73,000.00	72,000.00		1,000.00
Interest on Serial and Temporary Loan Bonds	41,390.00	38,395.00		2,995.00
Redemption of Authorized Notes	22,600.00			22,600.00
Interest on Authorized Notes	37.50			37.50
Sinking Fund Requirements	1,763.62	1,265.63		497.99
TOTALS	138,791.12	111,660.63		27,130.49
			Total Decrease . . . . .	27,130.49

BONDS	TOTAL AMOUNT ISSUED	MONTH & YEAR OF ISSUE	DATE OF MATURITY	RATE %	OUTSTANDING July 1, 1947	REDEEMED DURING YR FROM DIST. TAXES	OUTSTANDING CLOSE OF SCHOOL YEAR JUNE 30, 1948
Term	50,000	Jan. 1, 1911	1951	4½	38,000		38,000
Serial	76,000	Jan. 1, 1922	1950	5	6,000	2,000	4,000
"	264,000	July, 1, 1922	1953	4½	48,000	9,000	39,000
"	32,000	Feb. 1, 1923	1957	4 3/4	9,000	1,000	8,000
"	30,000	Feb. 1, 1927	1958	4½	11,000	1,000	10,000
"	50,000	Feb. 1, 1927	1967	4½	20,000	1,000	19,000
"	646,000	Feb. 1, 1927	1967	4½	323,000	17,000	306,000
"	567,000	Feb. 1, 1927	1957	4½	197,000	20,000	177,000
"	650,000	Feb. 1, 1928	1957	4½	264,000	22,000	242,000
TOTALS					916,000	73,000	843,000

The Nutley Athletic Committee presents herewith the Treasurer's Report for the year 1946-47. Although this report can in no way be construed as part of the school budget, the committee requested that it be included as a separate item, due to the great amount of interest shown by the public in our Varsity Athletics at the 1947-48 budget hearing.

The receipts which are derived from the sale of tickets at all of our major sport events, defray the expenses of all other sports, such as track, ice hockey, tennis, swimming, rowing; also uniforms, music equipment and supplies for the band; and all expenses involved in supporting Junior Varsity baseball, basketball and football.

Yearly purchases of all supplies and equipment, except in cases of emergency, are ordered on bid. In all cases where bids submitted by local merchants are lower or equal for the type of material required, the local bidder is given the preference.

In no instance are tax monies used to defray the expenses incurred in running the athletic program.

The total number of students who participate in the activities here listed is about 350. Partial support is also given to a girls' athletic program. All in all about 70% of our students benefit in some way from this activity.

Treasurer's Report  
ATHLETIC ASSOCIATION

Balance on Hand Sept. 1, 1946 . . . . .	4,964.40	
Balance on Hand Sept. 1, (Provident Account) <u>1,267.41</u>		
Total Balance as of Sept. 1, 1946. . . . .		6,231.81

Receipts

Sale of two Park Oval Assn. Bonds @100.00. . . . .	200.00	
Interest on two Bonds @ $3\frac{1}{2}\%$ . . . . .	7.00	
Gross Football Receipts . . . . .	26,611.85	
Gross Basketball Receipts . . . . .	1,365.55	
Gross Baseball Receipts including		
Tournament game . . . . .	2,035.72	
Raleigh Co. (Payment of material lost in fire	70.00	
Sale of Tennis Books	5.00	
Sale of Track Shoes	101.65	
Refund of Loan	<u>175.00</u>	
Total Receipts		30,571.77
Total		<u>36,803.58</u>
Total Expenditures		33,157.09
Balance on hand, Sept. 1, 1947		<u>3,646.49</u>

DISBURSEMENTS

FOOTBALL

Guarantee	Visiting teams percentage of game receipts	6,625.17
Team Equipment	Helmets, shoes, pants, game jerseys, etc.	2,077.85
Team Supplies	Socks, supporters, practice jerseys, T-shirts	912.33
Game Expenses	Officials, police, ticket takers, salaries cartage of bleachers	2,485.37
Field Equipment	Bleachers, cable, canvas or paint	64.36
Federal Tax	Federal Tax admission on tickets	3,525.31
Laundry	Football uniforms laundered and repaired	2,455.58
Medical supplies	Drugs, bandages, etc.	236.23
Medical expense	Hospital expense, x-rays, dental work, etc.	239.80
Personnel	Coaches, faculty mgr. and doctors salary	1,720.00
Other Expense	Award sweaters, oranges, gum, etc.	425.04
	Total Football Expense	<u>20,767.04</u>

BASKETBALL

Equipment	Shoes, pants, etc.	198.32
Team Supplies	Socks, supporters, etc.	19.82
Game expenses	Officials, police, ticket takers, salaries	557.00
Federal Tax	Federal Tax admission on tickets	625.84
Laundry	Uniforms laundered and repaired	161.89
Personnel	Coaches, faculty manager and doctors salary	658.34
Medical Supplies	Drugs, bandages, etc.	24.79
Other Expense	Award sweaters, etc.	60.09
	Total Basketball Expense	<u>2,306.09</u>

BASEBALL

Guarantee	Visiting Teams percentage of game receipts	75.00
Team Equipment	Shoes, pants, etc.	200.46
Team Supplies	Socks, supporters, etc.	415.70
Game Expenses	Officials, police, ticket takers, salaries, etc.	531.93
Field Equipment	Bleachers, cable, canvas or paint	54.00
Federal Tax	Federal Tax admission on tickets	299.76
Laundry	Uniforms laundered and repaired	200.49
Personnel	Coaches, faculty managers and doctors salary	625.00
Other Expense	Award sweaters, etc.	59.51
	Total Baseball Expenses	<u>2,461.85</u>

TRACK

Field Equipment	20.50
Team Equipment	Suits, javelins, etc. 543.39
Game Expenses	85.58
Team Supplies	234.86
Other Expenses	51.20
Total	<u>935.53</u>

HOCKEY

Team Supplies	48.30
Team Equipment	25.80
Game Expenses	49.65
Other Expenses	Awards, etc. 9.00
Total	<u>132.75</u>

BAND

Personnel	100.00
Equipment & Repairs	2.79
Other Expense	Awards, etc. 35.00
Laundry	Cleaning of uniforms 90.00
Total	<u>227.79</u>

TENNIS

Supplies	26.20
Other Expense	7.10
Total	<u>33.30</u>

SWIMMING

Swimming event	Entrance fee 5.00
Personnel	75.00
Total	<u>80.00</u>

ROWING

Transportation	Hotel, dinner expense for team 106.24
Total	<u>106.24</u>

BOND REDEMPTION

Park Oval Assn. Bonds have all been recalled and paid for.	6,106.50
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TOTAL 33,157.09