

NUTLEY PUBLIC SCHOOLS

NUTLEY, NEW JERSEY

PROPOSED BUDGET 1951-52

FOR THE FISCAL YEAR BEGINNING JULY 1, 1951

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TO THE CITIZENS OF NUTLEY

The Budget, Budget Period and School Election

Since new voters exercise their privilege and duty each year it seems appropriate to state briefly why they are voting on the school budget and what the budget period covers.

Under New Jersey law the Nutley School District is classified as a Chapter 7 district where the citizens of the district vote directly on school operating funds. The budgetary estimates have been prepared by the Board of Education as the law requires and cover the school fiscal year beginning July 1, 1951 and ending June 30, 1952. Thus, it will be seen that the present Board of Education must estimate operating costs in advance of actual expenditures by a minimum of six months and a maximum of eighteen months. The estimates are based upon today's costs and may well be low since there is no assurance that costs will not rise. In fact, there are many signs which indicate that costs will rise. Therefore, estimates for such a long period have to take into consideration economic conditions which affect costs of goods and services, changes in enrollments which may increase the number of teachers required. Likewise, the Board must anticipate revenue from State sources but here no local judgment is permitted under the law. The State Department of Education stipulates how much revenue from the State may be placed in the budget. The difference between State revenue and total expenditures is the amount which is to be raised by local taxation on real property.

The question has been asked as to why School District elections are held in February. Under New Jersey law, school elections may not be combined with General Elections, thus assuring separation of school problems from local, county, state and national political problems. Also, February elections permit action by the public on school budgets so that school, municipal and county costs may be known simultaneously and local tax rates may be set on a uniform basis.

Budgetary Estimates for Fiscal Year 1951/52

The budget estimates attached are presented in greater detail (16 pages) rather than in brief outline (2 pages) as stipulated by New Jersey law. In this way the Board of Education hopes that the citizens of Nutley will get a better understanding of school financial problems.

For the next fiscal year the budget again reflects the belief that school properties must not be allowed to deteriorate. During the last depression and war many maintenance items had to be put off which must be cared for. To further postpone would be to invite very serious building maintenance expense later and rapid deterioration of costly buildings.

Our present buildings are growing older and maintenance may be expected to reflect this condition. The oldest building is 57 years, the newest 24 years old. Roofing, plumbing, floors, equipment are showing their age in spite of great pains taken to keep them in good operating condition.

Budgetary Estimates for Fiscal Year 1951-52 (continued)

If the enrollment next year should increase, and the indication is that it will, the Board will be forced to increase class sizes.

Your attention is called to a decrease next year in Federal and State Aid \$ 10,048.34 less. This decrease in revenue from these sources means a compensating increase in local taxation.
Lack of balance such as the Board had one year ago adds a further decrease of 20,000.00
This makes a total decreased revenue of \$ 30,048.34

The largest item of increase is represented by salaries for all employees. This amounts to \$68,831.80 and covers the equivalent of two steps on the salary guide for those employees who are not at, or will not reach, their maximum according to the salary guide presently in effect. Salaries naturally are the largest single item in school costs and represent 79.2% of total costs. Thus:-

I	Salaries for all employees	\$ 68,831.80
II	Loss in Federal, State and Local Revenues	<u>30,048.34</u>
	Total	\$ 98,880.14

Utilities, insurance books, supplies, etc. account for the balance of the increase.

We are sure our citizens will realize that this budget represents an honest attempt on the part of the Board to maintain educational services for Nutley's children at the highest level consistent with economical management.

THE BOARD OF EDUCATION
NUTLEY, NEW JERSEY

TABLE I
ANALYSIS OF BUDGET REQUIREMENTS 1950-51 and 1951-52

<u>Items</u>	<u>1950-51 Budget</u>	<u>1950-51 Percents</u>	<u>1951-52 Budget</u>	<u>1951-52 Percents</u>
Salaries - All Employees	\$ 919,711.00	78.2	\$ 988,542.80	79.2
Debt Service	101,730.00	8.7	96,757.50	7.8
Utilities and Insurance	26,620.00	2.2	33,120.00	2.6
Maintenace, Repairs and Replacements	68,184.14	5.8	66,676.00	5.3
Books, Supplies, and Other Expenses	59,466.00	5.1	63,894.00	5.0
Total	\$ 1,175,711.14	100.0	\$ 1,248,990.30	100.0
Less Estimated Revenues	- 191,189.58		- 161,141.24	
TOTAL BUDGET	\$ 984,521.56		\$ 1,087,849.06	

TABLE II
ANALYSIS OF BUDGETS 1945-46 to 1951-52 - Percentages

<u>Year</u>	<u>Salaries All Employees</u>	<u>Debt Service</u>	<u>Utilities & Insurance</u>	<u>Maintenance, Repairs & Replacements</u>	<u>Books, Supplies, and Other Expenses</u>
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	77.4	11.4	2.6	3.9	4.7
1949-50	78.2	9.5	2.4	5.2	4.7
1950-51	78.2	8.7	2.2	5.8	5.1
1951-52	79.2	7.8	2.6	5.3	5.1

SUMMARY OF TOTAL OPERATING BUDGET

1

	<u>Expenditures 1949-50</u>	<u>Budget 1950-51</u>	<u>Estimated Expenditures 1950-51</u>	<u>Tentative Budget 1951-52</u>	<u>Increase or Decrease in Budget for 1951-52 Compared with Budget 1950-51</u>	
					<u>Increase</u>	<u>Decrease</u>
Administration	\$ 21,029.12	\$ 15,850.00	\$ 16,573.90	\$ 17,350.00	\$ 1,500.00	
Instruction (Supervisor)	79,160.91	83,350.00	84,201.97	90,500.00	7,150.00	
Instruction (Proper)	676,205.85	723,650.00	715,751.75	770,400.00	46,750.00	
Operation	101,173.74	97,200.00	98,594.14	107,600.00	10,400.00	
Coordinate Activities	8,981.04	9,800.00	9,664.64	10,400.00	600.00	
Auxiliary Agencies	9,926.63	7,500.00	11,998.78	13,000.00	5,500.00	
Fixed Charges	9,867.19	9,677.00	9,475.80	13,436.80	3,759.80	
Maintenance (Repairs & Replacements)	70,678.73	68,184.14	67,576.21	66,676.00		\$ 1,508.14
Library	9,227.80	10,350.00	10,342.46	9,600.00		750.00
Manual Training	39,092.57	41,300.00	40,844.59	46,300.00	5,000.00	
Vocational Capital Account	<u>5,122.51</u>	<u>7,120.00</u>	<u>6,757.93</u>	<u>6,970.00</u>		<u>150.00</u>
TOTALS	\$1,030,466.09	\$1,073,981.14	\$1,071,782.17	\$1,152,232.80	\$ 80,659.80	\$ 2,408.14
				TOTAL INCREASE	<u>\$ 78,251.66</u>	
Decrease in Estimated Receipts from State, Local & Federal Sources		\$ 30,048.34		Total Operating Increase	\$ 78,251.66	
Less Decrease in Debt Service Requirements		<u>4,972.50</u>		Plus decrease in estimated revenue	<u>25,075.84</u>	
Total Decrease in Funds		\$ 25,075.84		Total Increase	\$ 103,327.50	

ESTIMATED RECEIPTS

2

	<u>1950-51</u>	<u>1951-52</u>
<u>J - Current Expense Account</u>		
From Equalization Aid	\$ 41,751.50	\$ 35,048.00
From Transportation Aid	670.37	1,401.24
From Municipal Aid	59,978.97	59,978.97
From Deficiency Aid	7,169.53	13,873.03
From Dependent Children Aid	3,015.00	2,565.00
From State Aid, Ch. 66, PL 1948	48,504.21	38,000.00
Total	\$ 161,089.58	\$ 150,866.24
Tuition	200.00	200.00
Rental Receipts	1,000.00	1,000.00
Balance in Board Funds	20,000.00	-0-
Total	\$ 182,289.58	\$ 152,066.24
<u>N - Manual Training & Home Economics</u>		
From State Department	\$ 5,000.00	\$ 5,000.00
Total	\$ 5,000.00	\$ 5,000.00
<u>O - Vocational School (Agriculture)</u>		
From State Department	\$ 2,000.00	\$ 2,000.00
From Federal Appropriations	1,900.00	2,075.00
Total	\$ 3,900.00	\$ 4,075.00
<u>Summary</u>		
Current Expense	\$ 182,289.58	\$ 152,066.24
Manual Training	5,000.00	5,000.00
Vocational (Agriculture)	3,900.00	4,075.00
Grand Total	\$ 191,189.58	\$ 161,141.24

The Board of Education is authorized to anticipate financial aid from the State as prescribed by the State Department of Education. This year we have been notified that State and Federal Aid will be \$10,048.34 less than was authorized for the current year. This, plus the Board's lack of \$20,000 in balances to reduce the budget means an automatic deficit of \$30,048.34. Obviously, a decrease in income from Local, State and Federal Aid has the same effect as an increase in expenditures, that is - more must be raised by local taxation. The decrease in State Aid is equal to 8.58 points in local tax rate. Unless the Legislature increases its appropriations for schools in the future, the increasing school population will cause further increases in operating costs which will be reflected in the amounts to be raised by local taxation.

SUMMARY OF ADMINISTRATION CONTROL

3

<u>Personnel</u>	<u>Expenditures 1949-50</u>	<u>Budget 1950-51</u>	<u>Estimated Expenditures 1950-51</u>	<u>Tentative Budget 1951-52</u>	<u>Increase or Decrease in Budget for 1951-52 Compared with Budget 1950-51</u>
					<u>Increase</u> <u>Decrease</u>
Salaries	\$ 12,522.12	\$ 12,600.00	\$ 12,600.00	\$ 14,000.00	\$ 1,400.00
Personnel Subtotal	\$ 12,522.12	\$ 12,600.00	\$ 12,600.00	\$ 14,000.00	\$ 1,400.00
Other					
School Elections	\$ 425.73	\$ 300.00	\$ 574.66	\$ 400.00	\$ 100.00
Expenses of Bd. of Ed. Members	317.47	400.00	128.26	400.00	
Traveling Expenses	480.04	400.00	400.80	400.00	
Office Expenses	1,093.52	900.00	667.35	900.00	
Opening Day Luncheon	273.64	350.00	229.31	350.00	
Audit & Legal Services	-0-	500.00	400.00	500.00	
Other Expenses	5,460.48	400.00	1,573.52	400.00	
Other Subtotal	\$ 8,050.88	\$ 3,250.00	\$ 3,973.90	\$ 3,350.00	\$ 100.00
TOTALS	\$ 20,573.00	\$ 15,850.00	\$ 16,573.90	\$ 17,350.00	\$ 1,500.00
				TOTAL INCREASE	\$ 1,500.00

Salaries: This item covers the salaries of the Business Office personnel and the Custodian of School Funds.

School Elections: This item covers the cost of express charges for delivery of voting machines, public notices, and lunches for poll workers.

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

Traveling Expenses: District Clerk's necessary expenses while away on official school business.

Office Expenses: This item covers necessary items for administrative use, stationery, stamps, stencils, mimeograph materials, sundry supplies.

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

Audit and Legal Services: Annual audit of accounts and general legal services given the Board.

Other Expenses: Advertising costs involving bids for materials, supplies, etc.

SUMMARY OF INSTRUCTION EXPENSES (SUPERVISORY)

<u>Personnel</u>	<u>Expenditures</u> <u>1949-50</u>	<u>Budget</u> <u>1950-51</u>	<u>Estimated</u> <u>Expenditures</u> <u>1950-51</u>	<u>Tentative</u> <u>Budget</u> <u>1951-52</u>	<u>Increase or Decrease</u> <u>in Budget for 1951-52</u> <u>Compared with Budget 1950-51</u>
					<u>Increase</u> <u>Decrease</u>
Salaries	\$ 75,989.00	\$ 80,600.00	\$ 81,600.00	\$ 87,500.00	\$ 6,900.00
Personnel Subtotal	\$ 75,989.00	\$ 80,600.00	\$ 81,600.00	\$ 87,500.00	\$ 6,900.00
<u>Other</u>					
Traveling Expenses	\$ 699.57	\$ 750.00	\$ 602.82	\$ 1,000.00	\$ 250.00
Office Supplies	1,932.62	2,000.00	1,999.15	2,000.00	
Other Subtotal	\$ 2,632.19	\$ 2,750.00	\$ 2,601.97	\$ 3,000.00	\$ 250.00
TOTALS	\$ 78,621.19	\$ 83,350.00	\$ 84,201.97	\$ 90,500.00	\$ 7,150.00
				TOTAL INCREASE	\$ 7,150.00

Salaries: This item covers the salaries of the Superintendent, Supervisors, Principals and Secretaries.

Traveling Expenses: Superintendent's, Principals' and Supervisors' expenses while away on official school business:

Superintendent	\$450.
All others.	550.

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

Superintendent's Office	\$450.00
Supervisors	150.00
High School	400.00
Junior High	400.00
Elementary	600.00
Total	\$2,000.00

SUMMARY OF INSTRUCTION EXPENSES (PROPER)

5

<u>Personnel</u>	<u>Expenditures 1949-50</u>	<u>Budget 1950-51</u>	<u>Estimated Expenditures 1950-51</u>	<u>Tentative Budget 1951-52</u>	<u>Increase or Decrease in Budget for 1951-52 Compared with Budget 1950-51</u>	
					<u>Increase</u>	<u>Decrease</u>
Teachers Salaries	\$ 650,973.03	\$ 696,450.00	\$ 686,800.00	\$ 742,400.00	\$ 45,950.00	
Personnel Subtotal	\$ 650,973.03	\$ 696,450.00	\$ 686,800.00	\$ 742,400.00	\$ 45,950.00	
<u>Other</u>						
Textbooks	\$ 11,397.60	\$ 13,000.00	\$ 11,770.02	\$ 12,000.00		\$ 1,000.00
Textbooks (Reference)	278.73	200.00	241.64	200.00		
Supplies & Genl Expenses	13,284.22	13,200.00	16,525.55	15,000.00	\$ 1,800.00	
Other Expenses	272.27	800.00	414.54	800.00		
Other Subtotal	\$ 25,232.82	\$ 27,200.00	\$ 28,951.75	\$ 28,000.00	\$ 1,800.00	\$ 1,000.00
TOTALS	\$ 676,205.85	\$ 723,650.00	\$ 715,751.75	\$ 770,400.00	\$ 47,750.00	\$ 1,000.00
				TOTAL INCREASE	\$ 46,750.00	

<u>Average Salary of Teachers 1951-52:</u>	<u>Elementary</u>	<u>Junior High</u>	<u>Senior High</u>
Average Salary	\$ 3,739.70	\$ 4,037.50	\$ 4,234.10
Average Years Service	19.0	19.6	20.3

Textbooks for Pupils: This item covers all textbooks used by pupils in our schools; replacement of obsolete books, rebinding, and funds to cover cost of textbooks required for use in newly adopted courses.

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 result in their physical consumption during the ensuing year, such as paper, pencils, pads, book-covers, ink, erasers, chalk and such other special items as Visual Aid, Music Program, Guidance Program and other expenses. Increase due to increased enrollment and cost of materials.

SUMMARY OF OPERATION EXPENSES

6

<u>Personnel</u>	<u>Expenditures 1949-50</u>	<u>Budget 1950-51</u>	<u>Estimated Expenditures 1950-51</u>	<u>Tentative Budget 1951-52</u>	<u>Increase or Decrease in Budget for 1951-52 Compared with Budget 1950-51</u>	
					<u>Increase</u>	<u>Decrease</u>
Custodians Salaries	\$ 61,815.61	\$ 65,500.00	\$ 61,200.00	\$ 69,400.00	\$ 3,900.00	
Other Emp. Salaries	<u>3,155.03</u>	<u>2,500.00</u>	<u>1,762.54</u>	<u>3,000.00</u>	<u>500.00</u>	
Personnel Subtotal	\$ 64,970.64	\$ 68,000.00	\$ 62,962.54	\$ 72,400.00	\$ 4,400.00	
 <u>Other</u>						
Custodians Supplies	\$ 9,213.34	\$ 5,500.00	\$ 6,772.20	\$ 6,000.00	\$ 500.00	
Fuel	12,828.55	13,000.00	13,598.00	14,000.00	1,000.00	
Light & Power	10,256.01	7,200.00	10,000.00	10,200.00	3,000.00	
Telephone & Telegraph	2,569.74	2,500.00	3,500.00	3,500.00	1,000.00	
Other Expenses	<u>1,335.46</u>	<u>1,000.00</u>	<u>1,761.40</u>	<u>1,500.00</u>	<u>500.00</u>	
Other Subtotal	\$ <u>36,203.10</u>	\$ <u>29,200.00</u>	\$ <u>35,631.60</u>	\$ <u>35,200.00</u>	\$ <u>6,000.00</u>	
TOTALS	\$ 101,173.74	\$ 97,200.00	\$ 98,594.14	\$ 107,600.00	\$ 10,400.00	
				TOTAL INCREASE	\$ <u>10,400.00</u>	

Custodians 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. Increase due to the increased use of room areas in our schools and our ever-increasing school enrollment.

Telephone & Telegraph: Service for all schools, including Superintendent's & Business Office.

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

SUMMARY OF COORDINATE ACTIVITIES EXPENSE

7

<u>Personnel</u>	<u>Expenditures 1949-50</u>	<u>Budget 1950-51</u>	<u>Estimated Expenditures 1950-51</u>	<u>Tentative Budget 1951-52</u>	<u>Increase or Decrease in Budget for 1951-52 Compared with Budget 1950-51</u>
					<u>Increase Decrease</u>
Salaries	\$ 7,953.00	\$ 8,450.00	\$ 8,450.00	\$ 9,050.00	\$ 600.00
Personnel Subtotal	\$ 7,953.00	\$ 8,450.00	\$ 8,450.00	\$ 9,050.00	\$ 600.00
 <u>Other</u>					
Attendance Officer's Expenses	\$ 369.64	\$ 400.00	\$ 350.73	\$ 400.00	
Medical Expenses	559.91	650.00	759.87	650.00	
Dental Expenses	<u>98.49</u>	<u>300.00</u>	<u>104.04</u>	<u>300.00</u>	
Other Subtotal	\$ <u>1,028.04</u>	\$ <u>1,350.00</u>	\$ <u>1,214.64</u>	\$ <u>1,350.00</u>	
TOTALS	\$ 8,981.04	\$ 9,800.00	\$ 9,664.64	\$ 10,400.00	\$ 600.00
				TOTAL INCREASE	\$ <u><u>600.00</u></u>

Salaries: This item includes the salaries for the doctors, dentist, nurses and the attendance officer.

Medical Expense: This item covers nurse expense, medical equipment, laundry, drugs, record cards, etc.

SUMMARY OF AUXILIARY AGENCIES

8

<u>Personnel</u>	<u>Expenditures 1949-50</u>	<u>Budget 1950-51</u>	<u>Estimated Expenditures 1950-51</u>	<u>Tentative Budget 1951-52</u>	<u>Increase or Decrease in Budget for 1951-52 Compared with Budget 1950-51</u>	
					<u>Increase</u>	<u>Decrease</u>
Cafeteria Salaries	\$ 2,500.00	\$ 2,600.00	\$ 2,600.00	\$ 3,000.00	\$ 400.00	
Athletic Program	-	-	-	3,600.00	3,600.00	
Personnel Subtotal	\$ 2,500.00	\$ 2,600.00	\$ 2,600.00	\$ 6,600.00	\$ 4,000.00	
<u>Other</u>						
Cafeteria Operation	\$ 1,699.70	\$ 1,000.00	\$ 1,445.03	\$ 1,000.00		
Magazines, Newspapers & Periodicals	333.95	400.00	505.75	400.00		
Assembly Programs	360.00	350.00	350.00	450.00	\$ 100.00	
Community Service	250.00	250.00	350.00	350.00	100.00	
Physical Education Supplies & Equipment	4,023.26	2,000.00	5,848.00	3,000.00	1,000.00	
Transportation to Other Districts	759.72	900.00	900.00	1,200.00	300.00	
Other Subtotal	\$ 7,426.63	\$ 4,900.00	\$ 9,398.78	\$ 6,400.00	\$ 1,500.00	
TOTALS	\$ 9,926.63	\$ 7,500.00	\$ 11,998.78	\$ 13,000.00	\$ 5,500.00	
				TOTAL INCREASE	\$ 5,500.00	

Athletic Program: This item includes the salaries of the doctor, faculty manager, band instructor, and all coaches, who are in charge of our many sports such as football, basketball, baseball, track, cross-country, tennis, etc.

Cafeteria Operation: Subsidy for cafeteria program, purchase of dinnerware.

Magazines, Newspapers and Periodicals: These items are used for pupil and teacher reference.

Physical Education Equipment and Supplies: This item consists of athletic equipment and supplies for physical education classes. Overexpenditure in this account for the year 1950-51 is due to the necessity of subsidizing the athletic program. Smaller gate receipts and an unfortunate football accident are the main causes for the needed subsidization.

(continued)

Summary of Auxiliary Agencies (continued)

Assembly Programs: This item covers the expense of talented personnel for special programs: Junior High - \$100; High School \$150; Elementary Schools \$200.

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 Scouts and PTA Associations.

SUMMARY OF FIXED CHARGES

10

	<u>Expenditures</u> <u>1949-50</u>	<u>Budget</u> <u>1950-51</u>	<u>Estimated</u> <u>Expenditures</u> <u>1950-51</u>	<u>Tentative</u> <u>Budget</u> <u>1951-52</u>	<u>Increase or Decrease</u> <u>in Budget for 1951-52</u> <u>Compared with Budget 1950-51</u>	
					<u>Increase</u>	<u>Decrease</u>
Pensions	\$ 2,220.80	\$ 2,422.00	\$ 2,220.80	\$ 2,220.80		\$ 201.20
Essex County Pension Fund	995.84	1,611.00	1,611.00	1,812.00	\$ 201.00	
State Retirement Fund	-	-	-	2,260.00 *	2,260.00	
Tuition	1,309.39	2,000.00	2,000.00	2,000.00		
Insurance Premiums	6,121.00	3,500.00	3,500.00	5,000.00	1,500.00	
Rent	<u>216.00</u>	<u>144.00</u>	<u>144.00</u>	<u>144.00</u>		
TOTALS	\$ 10,863.03	\$ 9,677.00	\$ 9,475.80	\$ 13,436.80	\$ 3,961.00	\$ 201.20
				TOTAL INCREASE	<u>\$ 3,759.80</u>	

Essex County Pension Fund: This item covers the Board of Education's contribution of 6% of the Secretaries salaries to the Essex County Pension Fund.

* State Retirement Pension Fund: This item covers the Board of Education's contribution for those employees such as cafeteria director, attendance officer, nurse, secretaries, and maintenance men who are not members of the Essex County Pension Fund. This item was formerly included in the town budget but is now required by State Law to be included in the School Budget.

Pensions: This item covers the cost of retirement pensions given to five 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 the cost of insuring our buildings and equipment against loss by fire, liability insurance on lands and buildings including the athletic field and liability insurance on our motor vehicles.

Rent: Rental of garage space for our truck.

SUMMARY OF MAINTENANCE (REPAIRS & REPLACEMENTS)

11

	<u>Expenditures</u> <u>1949-50</u>	<u>Budget</u> <u>1950-51</u>	<u>Estimated</u> <u>Expenditures</u> <u>1950-51</u>	<u>Tentative</u> <u>Budget</u> <u>1951-52</u>	<u>Increase or Decrease</u> <u>in Budget for 1951-52</u> <u>Compared with Budget 1950-51</u>	
					<u>Increase</u>	<u>Decrease</u>
Grounds, Walks, Fences	\$ 8,691.29	\$ 5,130.00	\$ 4,810.70	\$ 4,000.00		\$ 1,130.00
Buildings	35,365.93	27,348.25	27,092.34	29,953.00	\$ 2,604.75	
Engineers & Janitors Equipment	3,000.00	5,000.00	5,947.72	5,500.00	500.00	
Educational Equipment	22,001.15	28,005.89	27,774.56	23,123.00		\$ 4,882.89
Office Equipment	789.28	1,200.00	928.75	2,600.00	1,400.00	
Auto and Tractor Expense	526.84	1,000.00	922.14	1,000.00		
Other Expense	<u>304.26</u>	<u>500.00</u>	<u>100.00</u>	<u>500.00</u>		
TOTAL	\$ 70,678.75	\$ 68,184.14	\$ 67,576.21	\$ 66,676.00	\$ 4,504.75	\$ 6,012.89
				TOTAL DECREASE		<u>\$ 1,508.14</u>

During the past three years the maintenance, repair and replacement account has been used mainly for the renovation of basement areas for classroom purposes. These major renovations which were designed and completed by our own staff are usually bonded. Up until the present time we have completed Lincoln School and one half of Yantacaw School. The proposed budget will cover the completion of Yantacaw School and 10 rooms in Spring Garden School. Besides the aforementioned program we have redecorated in the past three years 57 classrooms. Many, if not all, of the courts, 4 cafeterias, all corridors in Lincoln School and the basement corridor in Yantacaw School, plus the exteriors of all buildings. If the maintenance budget meets with the voters approval this year, the Board intends to renovate as follows:

Junior High School: Reset or rebuild steps leading to Franklin Avenue; install linoleum on floor of the cafeteria; remove slate boards, plaster, paint, relight, and install water & gas service in Manual Training room. Repair entrance doors in old building.

Yantacaw School: Paint exterior of building. Replace sash; renovate 6 classrooms as follows: paint, replace corkboard, blackboard, and corkboard trim, install cabinets. Paint auditorium.

Spring Garden School: Renovate ten classrooms as follows: Relight, install acoustic ceilings, paint, replace corkboard, replace blackboard and corkboard trim, build cabinets.

(continued)

Summary of Maintenance Repairs & Replacements (continued)

Lincoln School: Paint exterior. Replace 20 sash.

High School: Acoustic ceiling in cafeteria.

Glass breakage all schools, emergency or unlooked for repairs.

SUMMARY OF LIBRARY ACCOUNT

<u>Personnel</u>	<u>Expenditures 1949-50</u>	<u>Budget 1950-51</u>	<u>Estimated Expenditures 1950-51</u>	<u>Tentative Budget 1951-52</u>	<u>Increase or Decrease in Budget for 1951-52 Compared with Budget 1950-51</u>	
					<u>Increase</u>	<u>Decrease</u>
Librarians	\$ 7,950.00	\$ 8,450.00	\$ 8,450.00	\$ 7,500.00		\$ 950.00
Personnel Subtotal	\$ 7,950.00	\$ 8,450.00	\$ 8,450.00	\$ 7,500.00		\$ 950.00
<u>Other</u>						
Library Books	\$ 1,073.67	\$ 1,500.00	\$ 1,691.23	\$ 1,700.00	\$ 200.00	
Library Apparatus	204.13	400.00	201.23	400.00		
Other Subtotal	\$ 1,277.80	\$ 1,900.00	\$ 1,892.46	\$ 2,100.00	\$ 200.00	\$ 950.00
TOTALS	\$ 9,227.80	\$ 10,350.00	\$ 10,342.46	\$ 9,600.00	\$ 200.00	\$ 950.00
				TOTAL DECREASE		\$ 750.00

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

High School	\$ 700.00
Junior High School	500.00
Elementary Schools	500.00
Total	\$1,700.00

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

High School	\$ 100.00
Junior High School	100.00
Elementary Schools	200.00
Total	\$ 400.00

SUMMARY OF MANUAL TRAINING AND HOME ECONOMICS ACCOUNT

14

<u>Personnel</u>	<u>Expenditures 1949-50</u>	<u>Budget 1950-51</u>	<u>Estimated Expenditures 1950-51</u>	<u>Tentative Budget 1951-52</u>	<u>Increase or Decrease in Budget for 1951-52 Compared with Budget 1950-51</u>
					<u>Increase Decrease</u>
Teachers Salaries	\$ 34,800.00	\$ 36,300.00	\$ 36,300.00	\$ 38,300.00	\$ 2,000.00
Personnel Subtotal	\$ 34,800.00	\$ 36,300.00	\$ 36,300.00	\$ 38,300.00	\$ 2,000.00
<u>Other</u>					
Supplies	\$ 3,400.23	\$ 3,000.00	\$ 2,352.05	\$ 4,000.00	\$ 1,000.00
Equipment	892.34	1,500.00	1,732.54	3,500.00	2,000.00
Other Expenses	-	500.00	460.00	500.00	
Other Subtotal	\$ 4,292.57	\$ 5,000.00	\$ 4,544.59	\$ 8,000.00	\$ 3,000.00
TOTALS	\$ 39,092.57	\$ 41,300.00	\$ 40,844.59	\$ 46,300.00	\$ 5,000.00
				TOTAL INCREASE	\$ 5,000.00

Manual Training Supplies: This item covers all supplies the use of which result in their physical consumption during the ensuing year, such as wood, glue, paint, sandpaper, plastics, metals, etc. Increase due to increased student participation and cost of materials.

Manual Training Equipment: This item covers all equipment such as tools and replacement of present obsolete equipment in the Junior High School general shop.

Other Expenses: This item covers expenses which cannot be directly charged to above, such as repairs and cartage.

VOCATIONAL INSTRUCTION (AGRICULTURE)

15

<u>Personnel</u>	<u>Expenditures 1949-50</u>	<u>Budget 1950-51</u>	<u>Estimated Expenditures 1950-51</u>	<u>Tentative Budget 1951-52</u>	<u>Increase or Decrease in Budget for 1951-52 Compared with Budget 1950-51</u>	
					<u>Increase</u>	<u>Decrease</u>
Salaries	\$ 4,150.00	\$ 4,300.00	\$ 4,150.00	\$ 4,150.00		\$ 150.00
Personnel Subtotal	\$ 4,150.00	\$ 4,300.00	\$ 4,150.00	\$ 4,150.00		\$ 150.00
<u>Other</u>						
Textbooks	\$ 121.22	\$ 200.00	\$ 150.00	\$ 200.00		
Supplies	93.60	700.00	753.03	700.00		
Mileage Allowance	161.05	150.00	144.90	150.00		
Other Expense	1.00	200.00	150.00	200.00		
Other Subtotal	\$ 376.87	\$ 1,250.00	\$ 1,197.93	\$ 1,250.00		
<u>Operation Personnel</u>						
Custodian's Salary	\$ 255.65	\$ 350.00	\$ 350.00	\$ 350.00		
Fuel & Supplies	339.99	420.00	360.00	420.00		
Repairs & Replacements	-	800.00	700.00	800.00		
Opr. Per. Subtotal	\$ 595.64	\$ 1,570.00	\$ 1,410.00	\$ 1,570.00		
TOTALS	\$ 5,122.51	\$ 7,120.00	\$ 6,757.93	\$ 6,970.00		\$ 150.00
				TOTAL DECREASE		\$ 150.00

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

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

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

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

Fuel: Coal consumed for greenhouse purposes.

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

DEBT SERVICE SUMMARY

	<u>Expenditures 1949-50</u>	<u>Budget 1950-51</u>	<u>Budget 1951-52</u>	<u>Increase</u>	<u>Decrease</u>
Redemption of Serial Bonds	\$ 72,000.00	\$ 70,000.00	\$ 70,000.00		
Interest on Serial Bonds	35,092.50	31,730.00	26,757.50		\$ 4,972.50
Total	\$ 107,092.50	\$ 101,730.00	\$ 96,757.50		\$ 4,972.50
TOTAL DECREASE					\$ 4,972.50

<u>Bonds</u>	<u>Amount of Original Issue</u>	<u>Final Year of Maturity</u>	<u>Rate (%)</u>	<u>Outstanding July 1, 1951</u>	<u>Redeemed During Year From District Taxes</u>	<u>Outstanding at Close of Year July 1, 1952</u>
Serial	\$264,000.	1953	4½%	\$ 15,000.	\$ 8,000.	\$ 7,000.
"	32,000.	1957	4-3/4%	5,000.	1,000.	4,000.
"	30,000.	1958	4½%	7,000.	1,000.	6,000.
"	50,000.	1967	4½%	16,000.	1,000.	15,000.
"	646,000.	1967	4½%	255,000.	17,000.	238,000.
"	567,000.	1957	4½%	117,000.	20,000.	97,000.
"	650,000.	1957	4½%	176,000.	22,000.	154,000.
Total	\$ 2,239,000.			\$ 591,000.	\$ 70,000.	\$ 521,000.

It might be interesting to note the status of our school debt in 1932 versus 1952:

Bonds outstanding July 1, 1932 \$ 2,207,000.
 Bonds outstanding July 1, 1952 521,000.

Bonds redeemed during the past 20 years \$ 1,686,000.

BOARD OF EDUCATION
Nutley, New Jersey

Budget Appropriations
Current School Year - 1950-51
Estimated for Next Year - 1951-52

	Budget <u>1950-51</u>	Proposed Budget <u>1951-52</u>
<u>Current Expenses</u>		
<u>Administration</u>		
School Elections	\$ 300.00	\$ 400.00
Salaries	12,600.00	14,000.00
Other Expenses	2,950.00	2,950.00
<u>Instruction Supervisory</u>		
Salaries, Supervisors	59,850.00	64,400.00
Clerks	20,750.00	23,100.00
Other Expenses	2,750.00	3,000.00
<u>Instruction Proper</u>		
Salaries, Teachers	696,450.00	742,400.00
Textbooks	13,200.00	12,200.00
Supplies of Instruction	13,200.00	15,000.00
Other Expenses	800.00	800.00
<u>Operation</u>		
Salaries, Janitors and other employees	68,000.00	72,400.00
Supplies	5,500.00	6,000.00
Fuel	13,000.00	14,000.00
Light, Water & Power	7,200.00	10,200.00
Telephone & Telegraph	2,500.00	3,500.00
Other Expenses	1,000.00	1,500.00
<u>Coordinate Activities</u>		
Salaries, Attendance Officer, Medical Inspectors & Nurses	8,450.00	9,050.00
Other Expenses	1,350.00	1,350.00
<u>Auxiliary Agencies</u>		
Salaries, Librarians	8,450.00	7,500.00
Library Books	1,500.00	1,700.00
Other Library Expenses	400.00	400.00
Lunch Room	3,600.00	4,000.00
Physical Education, Supplies & Equipment	2,000.00	6,600.00
Assembly Programs	350.00	450.00
Transportation	900.00	1,200.00
Other Expenses	650.00	750.00
<u>Fixed Charges</u>		
Tuition	2,000.00	2,000.00
Rent	144.00	144.00
Insurance	3,500.00	5,000.00
Pension to Employees	2,422.00	2,220.80
Pension Payment to State Retirement Fund	-0-	2,260.00
Pension Payment, Essex County Pension Fund	1,611.00	1,812.00
Total Current Expenses	\$ 957,377.00	\$1,032,286.80
<u>Repairs & Replacements</u>		
Buildings & Grounds	\$ 32,478.25	\$ 33,953.00
Janitor Equipment	2,000.00	5,500.00
Educational Equipment	28,005.89	23,123.00
Office Equipment	1,200.00	2,600.00
Other Expenses	4,500.00	1,500.00
Total	\$ 68,184.14	\$ 66,676.00
<u>Manual Training</u>		
Salaries	\$ 36,300.00	\$ 38,300.00
Supplies	3,000.00	4,000.00
Equipment	1,500.00	3,500.00
Other Expenses	500.00	500.00
Total	\$ 41,300.00	\$ 46,300.00

Budget Appropriations - page 2

		Budget 1950-51	Proposed Budget 1951-52
<u>Vocational</u>			
Salaries	\$	4,300.00	\$ 4,150.00
Supplies, Textbooks, etc.		1,320.00	1,320.00
Equipment		800.00	800.00
Other Expenses		700.00	700.00
Total	\$	7,120.00	\$ 6,970.00
<u>Debt Service</u>			
Interest	\$	31,730.00	\$ 26,757.50
Redemption of Bonds		70,000.00	70,000.00
Total	\$	101,730.00	\$ 96,757.50
GRAND TOTAL		<u>\$1,175,711.14</u>	<u>\$1,248,990.30</u>

SOURCES OF REVENUE

	Actual 7/1/49 to 6/30/50	Anticipated Receipts 7/1/50 to 6/30/51	Anticipated Receipts 7/1/51 to 6/30/52
State	\$ 117,857.58	\$ 108,110.61	\$ 97,887.27
Federal Aid	1,728.36	1,900.00	2,075.00
Municipal Aid	59,978.97	59,978.97	59,978.97
District Taxes	929,658.06	984,521.56	1,087,849.06
Tuition	930.00	200.00	200.00
Other Sources	7,872.54	1,000.00	1,000.00
Balance	<u>39,213.91</u>	<u>20,000.00</u>	<u>-0-</u>
Totals	\$ 1,157,239.42	\$ 1,175,711.14	\$ 1,248,990.30

Free Appropriation Balance July 1, 1950	\$ 19,680.73
Balance Appropriated	20,000.00
Deficit to start year 1950/51	\$ <u>319.27</u>