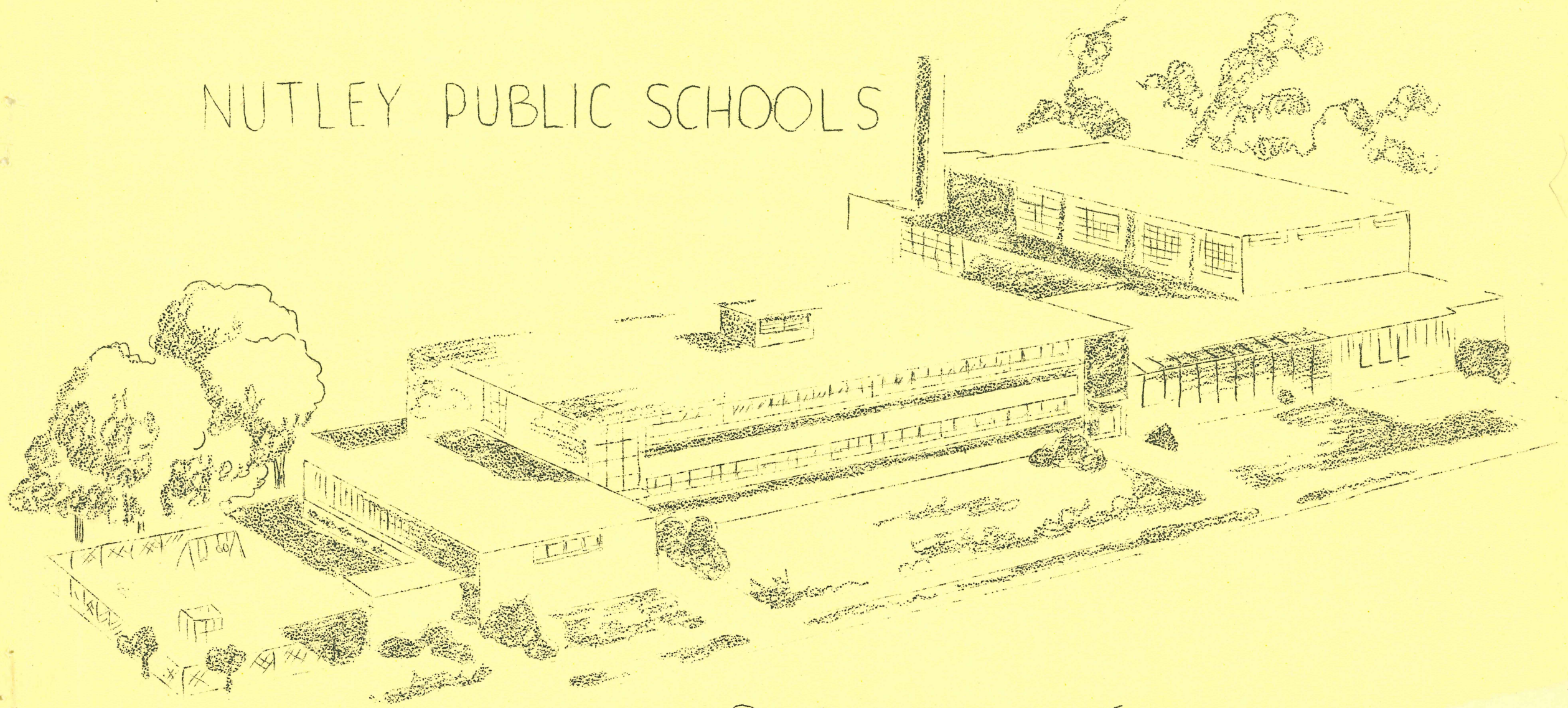


NUTLEY PUBLIC SCHOOLS



BUDGET 1954-'55

DESIGNED BY
GARY HEDDMAN

TO THE CITIZENS OF NUTLEY

The public school system in a town of the size of Nutley is a larger and more complex enterprise than is generally realized. With a school plant worth from eight to ten million dollars, on a replacement basis, with approximately 250 employees and with more than 4,300 children being trained daily in the classrooms, the school system becomes the largest single enterprise in the community. It is big business, too, in that for several years it has required more than one million dollars each year to operate it.

Nutley is, we believe, proud of its school system. That pride is evidenced by the interest shown by its citizens in exercising their privilege of voting on the school budget. Since an interested and prideful public should know all of the facts, we have prepared the following breakdown of the budget for your study.

The 1954-55 Budget of \$1,493,307.12, is presented to you after several months of careful study and serious thought on the part of your Board of Education. This Budget exceeds by \$87,112.50 the 1953-54 Budget of \$1,406,194.62. \$36,000.00 of this increase is due to the redemption of bonds and the payment of interest on the new elementary school, however, because we do not have as large a balance to apply against the 1954-55 Budget (\$28,204.21), as we had to apply against the 1953-54 Budget (\$54,234.31), we find it necessary to add \$15,393.22 to the already mentioned \$87,112.50, making a total increase of \$102,505.72. A breakdown of this item is shown on the bottom of Page 1.

These Budget estimates are based on today's costs and may well be high or low, depending on the economic conditions for the next 18 months. This Budget, although voted on in February 1954, does not go into effect until July 1, 1954, and continues in force until June 30, 1955.

The main factors causing the increases are:

1. An ever increasing number of pupils. An increase of 200 is expected next year. The cost of education per pupil, in Nutley, based on 1952-53 average enrollment figures was \$288.33. From this angle alone, our Budget would be increased by \$57,666.00.

2. Increase in the number of teachers. Next year Nutley will need at least seven new staff members (four of these are for the new school, their salaries being figured for one half a year). The cost for the seven salaries is estimated to total \$18,000.00. This amount is approximately 55% of the total operating budget increase.

3. The fact that salaries constitute the greatest portion of the Budget, the increases as specified by the Salary Guide, plus equalization, requires an additional \$33,385.00. Salaries for all employees represent approximately 77.1% of the entire Budget.

4. There are still many improvements to be made in the way of new equipment and the maintenance of our school buildings and grounds. There are several major items which the Board is faced with: Some of the schools will have to be reroofed during the next couple of years; Due to economy and lack of personnel, it would probably be a wise move to install oil firing boilers in all of the schools (at the present time, only Spring Garden School has this type of equipment); Most of our playground areas should probably be renovated by adding additional top soil, reseeding, etc. However, due to the ever increasing costs, the Board felt it necessary to curtail some of these activities and only include in its Budget the following program:

- (a) The major portion of the Maintenance Budget this year is to defray the cost of renovating the interior of the High School. This renovation will include plastering, painting, and installing acoustic ceilings and new lighting in all classrooms and corridors, asphalt tile on cafeteria floor

Letter to Citizens continued.

and wall tile in cafeteria kitchen.

(b) Spring Garden School -

1. Reseed playground.
2. Erect 200 feet of retaining wall and fence on the westerly edge of the playground. This is only 25% of the total length of the project which we hope to complete in at least 3 years.
3. Macadam walkway from rear entrance of school to steps leading to playground from Overlook Terrace.

(c) Landscape Washington School.

(d) Yantacaw School -

1. Macadam walkway from gymnasium to steps leading to playground.
2. Repair steps leading to playground.

5. Increasing enrollment in the special classes for mentally and physically handicapped children who attend schools in Newark. In the 1952-53 Budget the Board of Education estimated \$3,000.00 as the cost of this special tuition. Actually, however, the cost was \$8,192.71. This year's cost is figured at approximately \$11,000.00, and we expect it will cost us \$12,000.00 next year.

6. Textbooks and General Supplies costs have increased due to increased enrollment, plus two new adoptions, namely, Arithmetic and Spelling.

7. Increase in Debt Service due to paying premium and interest on new elementary school bonds.

The Board of Education again wishes to thank you for your past support and hopes that the information, as presented, will give you a clear understanding of the financial needs of our schools.

THE BOARD OF EDUCATION
NUTLEY, NEW JERSEY

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TENTATIVE BUDGET

	July 1, 1952- June 30, 1953 Actual Revenue	July 1, 1953- June 30, 1954 Anticipated Revenue	July 1, 1954- June 30, 1955 Anticipated Revenue
<u>Balances:</u>			
Appropriation Balances July 1, 1952 (Includes Capital Balance of \$9.92)	\$ 65,257.59	\$	\$
Appropriated from Balances		54,234.31	28,204.21
Federal Aid	1,403.55	1,600.00	1,600.00
State Aid - Exclusive of Municipal Aid	106,105.39	101,740.95	112,577.83
Municipal Aid	59,978.97	59,978.97	59,978.97
District Taxes - Exclusive of Debt Service	141,610.23	1,100,312.89	1,166,818.61
District Taxes for Debt Service	89,067.50	86,127.50	122,127.50
Tuition	1,977.50	200.00	- 0 -
Miscellaneous Revenue	* 23,470.48	2,000.00	2,000.00
Bonds Authorized	735,000.00		
TOTAL REVENUES	\$2,123,871.21	\$1,406,194.62	\$1,493,307.12
*Fire Insurance Junior High Included.			

Account	Free Appropria- tion Balance July 1, 1953	Less Balance Appropriated 1953-54	Balance Un- appropriated
Current Expense	*\$ 48,050.17	*\$ 35,194.81	*\$ 12,855.36
Repairs & Replacements	39,750.05	11,624.41	28,125.64
Library	* 4,114.91		* 4,114.91
Manual Training	5,815.56	4,192.27	1,623.29
Vocational Training	2,498.75	2,878.18	- 379.43
Debt Service	915.49	344.64	570.85
Capital Outlay	- 9.92		- 9.92
TOTAL	\$ 101,135.01	\$ 54,234.31	\$ 46,900.70

*J-Current Expense

CURRENT EXPENSE	APPROPRIATIONS		
	Costs	Budget	Proposed Budget
	1952-53	1953-54	1954-55
<u>Administration: (Pages 3 & 4)</u>			
Elections	\$ 841.69	\$ 700.00	\$ 400.00
Salaries	34,471.17	41,700.00	43,300.00
Legal Fees or Salaries	250.00	300.00	300.00
Audit Fees	1,000.00	1,250.00	1,250.00
Other Expenses	6,129.60	4,150.00	5,250.00
<u>Instruction Supervisory: (Page 5)</u>			
Salaries	75,248.15	75,290.00	79,150.00
Other Expenses	1,934.72	2,800.00	3,200.00
<u>Instruction Proper: (Page 6)</u>			
Salaries	742,612.96	830,200.00	872,425.00
Textbooks	10,082.07	11,300.00	17,050.00
Supplies	24,664.86	18,000.00	21,000.00
Other Expenses	829.93	1,000.00	1,000.00
<u>Operation: (Page 7)</u>			
Salaries	78,160.17	83,000.00	85,050.00
Supplies	5,849.98	8,000.00	7,000.00
Fuel	12,676.73	18,000.00	18,000.00
Light and Power	14,127.84	14,000.00	14,000.00
Telephone and Telegraph	2,874.87	3,000.00	3,000.00
Other Expenses	1,172.74	2,000.00	3,000.00
<u>Coordinate Activities: (Page 8)</u>			
Salaries	4,750.00	9,350.00	9,650.00
Other Expenses	1,190.66	1,550.00	1,550.00
<u>Auxiliary Agencies: (Pages 9 & 10)</u>			
Libraries (Page 13)	9,501.21	11,050.00	12,000.00
Transportation	2,634.88	2,000.00	2,000.00
Cafeterias	3,200.00	3,500.00	3,700.00
Student Activities	105.00	600.00	600.00
Athletics	14,418.83	8,000.00	10,000.00
Other Expenses	582.13	1,600.00	1,600.00
<u>Fixed Charges: (Page 11)</u>			
Rent	72.00	144.00	- 0 -
Tuition	8,192.71	11,000.00	12,000.00
Insurance	4,677.00	6,500.00	9,100.00
Pensions to Employees	4,275.40	4,370.80	3,957.40
Pension Contributions	4,460.66	4,604.00	4,768.40
TOTAL CURRENT EXPENSES	\$1,070,987.96	\$1,178,958.80	\$1,245,300.80

	Costs 1952-53	Budget 1953-54	Proposed Budget 1954-55
<u>REPAIRS & REPLACEMENTS (Page 12)</u>			
Buildings & Grounds	\$ 51,106.28	\$ 62,617.00	\$ 49,110.00
Educational Equipment	12,923.92	16,676.40	15,798.82
Office and Other Equipment	1,836.70	1,261.00	600.00
Janitors' Equipment	448.49	1,674.00	1,500.00
Other Expenses	3,215.66	1,500.00	1,500.00
TOTAL REPAIRS & REPLACEMENTS	\$ 69,531.05	\$ 83,728.40	\$ 68,508.82
<u>MANUAL TRAINING (Page 14)</u>			
Salaries	\$ 41,550.00	\$ 43,150.00	\$ 43,650.00
Textbooks & Supplies	3,741.15	4,500.00	4,500.00
Equipment Replacement	1,835.56	2,000.00	1,500.00
TOTAL MANUAL TRAINING	\$ 47,126.71	\$ 49,650.00	\$ 49,650.00
<u>VOCATIONAL EDUCATION (Page 15)</u>			
Salaries	\$ 4,150.00	\$ 4,150.00	\$ 4,150.00
Textbooks		200.00	200.00
Supplies	1,790.84	1,000.00	1,700.00
Operation (Including Salaries)	1,632.14	800.00	800.00
Equipment Replacement			100.00
Equipment, New		800.00	
Other Expenses		770.00	770.00
TOTAL VOCATIONAL EDUCATION	\$ 7,572.98	\$ 7,720.00	\$ 7,720.00
<u>DEBT SERVICE (Page 16)</u>			
Redemption of Bonds & Note Require- ments	\$ 69,000.00	\$ 62,000.00	\$ 88,000.00
Interest	23,517.50	24,127.50	34,127.50
TOTAL DEBT SERVICE	\$ 92,517.50	\$ 86,127.50	\$ 122,127.50
<u>CAPITAL OUTLAY</u>			
Grounds		\$ 9.92	
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GRAND TOTAL	\$1,287,736.20	\$1,406,194.62	\$1,493,307.12

TABLE I
ANALYSIS OF BUDGET REQUIREMENTS 1952-53, 1953-54 and 1954-55

Items	1952-53 Budget	1952-53 Percents	1953-54 Budget	1953-54 Percents	1954-55 Budget	1954-55 Percents
Salaries - All Employees	\$ 1,011,655.80	78.7	\$ 1,099,590.00	78.2	\$ 1,150,975.00	77.1
Debt Service	93,067.50	7.2	86,127.50	6.1	122,127.50	8.2
Utilities, Fuel and Insurance	37,920.00	2.9	41,920.00	3.0	44,520.00	3.0
Maintenance, Repairs and Replacements	74,753.50	5.8	83,728.40	6.0	68,508.82	4.6
Books, Supplies, and Other Expenses	69,094.00	5.4	94,818.80	6.7	107,175.80	7.1
Capital Account	- 0 -		9.92		- 0 -	
Total	\$ 1,286,500.80	100.0	\$ 1,406,194.62	100.0	\$ 1,493,307.12	100.0
Less Estimated Revenues	- 155,823.07		- 219,754.23		- 204,361.01	
TOTAL BUDGET	\$ 1,130,677.73		\$ 1,186,440.39		\$ 1,288,946.11	

TABLE II
ANALYSIS OF BUDGETS 1946-47 to 1954-55 - Percentages

Year	Salaries All Employees	Debt Service	Utilities & Insurance	Maintenance, Repairs & Replacements	Books, Supplies and Other Expenses	Enrollment As Of September 30th
1946-47	74.7	14.9	2.8	3.2	4.4	3,759
1947-48	77.7	12.2	2.5	3.3	4.3	3,776
1948-49	77.4	11.4	2.6	3.9	4.7	3,873
1949-50	78.2	9.5	2.4	5.2	4.7	4,016
1950-51	78.2	8.7	2.2	5.8	5.1	3,898
1951-52	78.6	7.9	2.7	5.5	5.3	3,961
1952-53	78.7	7.2	2.9	5.9	5.4	4,128
1953-54	78.2	6.1	3.0	6.0	6.7	4,305
1954-55	77.1	8.2	3.0	4.6	7.1	4,440

SUMMARY OF TOTAL OPERATING BUDGET

	Expenditures 1952-53	Budget 1953-54	Estimated Expenditures 1953-54	Tentative Budget 1954-55	Increase (+) or Decrease (-)
Administration	\$ 23,991.15	\$ 23,200.00	\$ 24,908.35	\$ 24,700.00	\$ 1,500.00 (+)
Instruction (Supervisory)	95,884.18	102,990.00	102,271.91	108,150.00	5,160.00 (+)
Instruction (Proper)	778,189.82	860,500.00	846,800.00	911,475.00	50,975.00 (+)
Operation	114,862.33	128,000.00	126,000.00	130,050.00	2,050.00 (+)
Coordinate Activities	8,089.22	10,900.00	13,580.63	11,200.00	300.00 (+)
Auxiliary Agencies	18,792.28	15,700.00	14,911.14	17,900.00	2,200.00 (+)
Fixed Charges	21,677.77	26,618.80	25,678.60	29,825.80	3,207.00 (+)
Maintenance (Repairs & Replacements)	69,531.05	83,728.40	96,461.02	68,508.82	15,219.58 (-)
Library	9,501.21	11,050.00	11,302.32	12,000.00	950.00 (+)
Manual Training	47,126.71	49,650.00	48,720.00	49,650.00	- 0 -
Vocational Capital Account	7,572.98	7,720.00	7,553.71	7,720.00	- 0 -
Capital Outlay		9.92		- 0 -	9.92 (-)
TOTALS	\$1,195,218.70	\$1,320,067.12	\$1,318,187.68	\$1,371,179.62	\$ 51,112.50 (+)

TOTAL INCREASE - \$ 102,505.72

Total Operating Increase \$ 51,112.50
Plus Increase in Debt Service Requirements 36,000.00
Plus Decrease in Estimated Receipts from State, Local
and Federal Sources 15,393.22
TOTAL INCREASE \$ 102,505.72

ESTIMATED RECEIPTS

		1952-53	1953-54	1954-55
<u>J - CURRENT EXPENSE ACCOUNT</u>				
From Equalization Aid		\$ 15,155.40	\$ 11,907.00	\$ 12,586.50
From Transportation Aid		1,354.61	1,930.17	1,976.16
From Municipal Aid		59,978.97	59,978.97	59,978.97
From Deficiency Aid		33,765.53	37,014.03	36,334.53
From Dependent Children Aid		4,500.00	4,350.00	4,425.00
From State Aid, Ch. 66 PL 1948		26,793.46	39,609.67	49,195.64
	TOTAL	\$ 141,547.97	\$ 154,789.84	\$ 164,496.80
Tuition		200.00	200.00	- 0 -
Rental Receipts		1,000.00	2,000.00	2,000.00
Balance in Board Funds		- 0 -	35,194.81	16,204.21
	TOTAL	\$ 142,747.97	\$ 192,184.65	\$ 182,701.01
<u>K - REPAIRS & REPLACEMENTS</u>				
Balance in Board Funds		\$ - 0 -	\$ 11,624.41	\$ 12,000.00
	TOTAL	\$ - 0 -	\$ 11,624.41	\$ 12,000.00
<u>N - MANUAL TRAINING & HOME ECONOMICS</u>				
From State Department		\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
Balance in Board Funds		- 0 -	4,192.27	- 0 -
	TOTAL	\$ 5,000.00	\$ 9,192.27	\$ 5,000.00
<u>O - VOCATIONAL SCHOOL (AGRICULTURE)</u>				
From State Department		\$ 2,000.00	\$ 1,930.08	\$ 3,060.00
From Federal Appropriations		2,075.00	1,600.00	1,600.00
Balance in Board Funds		- 0 -	2,878.18	- 0 -
	TOTAL	\$ 4,075.00	\$ 6,408.26	\$ 4,660.00
<u>S - DEBT SERVICE</u>				
Balance		\$ 4,000.00	\$ 344.64	\$ - 0 -
	TOTAL	\$ 4,000.00	\$ 344.64	\$ - 0 -
<u>SUMMARY</u>				
Current Expense		\$ 142,747.97	\$ 192,184.65	\$ 182,701.01
Repairs & Replacements		- 0 -	11,624.41	12,000.00
Manual Training		5,000.00	9,192.27	5,000.00
Vocational (Agriculture)		4,075.00	6,408.26	4,660.00
Debt Service		4,000.00	344.64	- 0 -
	GRAND TOTAL	\$ 155,822.97	\$ 219,754.23	\$ 204,361.01
Estimated Receipts 1953-54			\$ 219,754.23	
Estimated Receipts 1954-55				204,361.01
Decrease in Estimated Receipts				\$ 15,393.22