

Nutley

School

District

1986-1987

Budget

CONTENTS

<u>INTRODUCTION</u>	Message from the Board of Education	
<u>BUDGET STATEMENT</u>	1986-1987 School Budget	1-4
<u>SUMMARY OF REVENUES AND EXPENDITURES</u>		
	Revenues	5
	Expenditures	6
<u>BUDGET</u>		
<u>CURRENT EXPENSE</u>	Administration	7-8
	Instruction	9-11
	Health Services	12
	Pupil Transportation	13
	Operation of Plant	14
	Maintenance of Plant	15-18
	Fixed Charges	19-20
	Tuition to Other Districts for Special Education Pupils	21-22
	Sundry Accounts	23
	Special Education	24
	Special State & Federal Projects	25-26
<u>DEBT SERVICE</u>	Debt Service	27-28
<u>COMPARISON WITH OTHER ESSEX COUNTY SCHOOL DISTRICTS</u>		
	Notes	29
	Basic Data - Essex County School Districts	30
	Total Student Enrollments in Essex County School Districts - 1982-1983, 1983-1984, and 1984-1985 .	31
	Comparative Current Expense Costs Per Pupil in Essex County K-12 School Districts for 1984-1985 School Year (Graph)	32
	Property Taxes - 1985	33
	Table of Equalized Valuations - Essex County	34-35
	Equalized Valuation Per Student - 1985	36
	Total Tax Rates of All Essex County Municipalities - 1985	37
<u>OTHER ITEMS</u>	Distribution of Tax Dollar	38
	How the Education Dollar is Spent	39
	Distribution of Athletic Budget	40-41
	Statement of Athletic Account	42
	Statement of Cafeteria Account	43
	Election Information	44
	What Will Appear on the Voting Machine	45

A Letter to the People of Nutley

Dear Fellow Citizens:

Your School Board presents on the following pages its proposed budget for the operation of our schools for the 1986-87 school year. Actual costs for last year and budget amounts for the current year are also shown for comparison purposes.

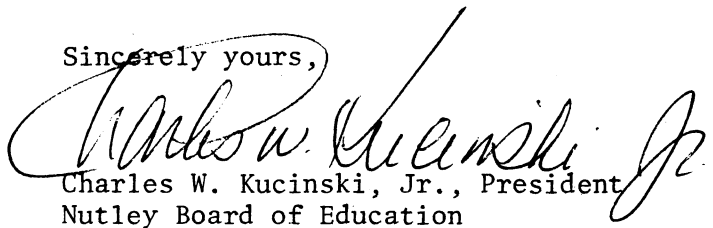
For those of you for whom statistical information is meaningful, we also present, beginning on Page 32, some comparisons with other K-12 school districts in Essex County.

Last year our budget cap was 7.03%. The budget which you approved represented a Current Expense increase of 5.01%. This year's budget cap is 9.20%. The budget here presented reflects a Current Expense increase of only 4.4%.

Please do not draw from these figures the conclusion that the quality of Nutley's education is being compromised. To the contrary, your Board and its Administration have spent many hours trimming less important items while retaining and improving those which produce quality in the system. Your Board has, I believe, struck the proper balance between its obligation to your children and its responsibility to you as a taxpayer.

We hope you will carefully study the following information, as well as any other factual information on the school budget, and be prepared to vote knowledgeably on this budget on Tuesday, April 15, 1986.

Sincerely yours,



Charles W. Kucinski, Jr., President
Nutley Board of Education

BUDGET STATEMENT

SCHOOL DISTRICT BUDGET STATEMENT
FOR THE SCHOOL YEAR 1986-1987

Board of Education of <u>Nutley</u> County of <u>Essex</u>	Sept. 30, 1984 <u>ACTUAL</u>	Sept. 30, 1985 <u>ACTUAL</u>	Sept. 30, 1986 <u>ESTIMATED</u>
ENROLLMENTS			
Resident Pupils	3,782	3,682	3,615
Pupils in State Facilities	3	3	3
Private School Placements	23	22	22
Pupils Received	32	23	8
Total	3,840	3,730	3,648
Pupils Sent to Other Districts			
a. To Regular Programs	9	11.5	12
b. To Special Education Programs	23	15.5	18

SOURCES OF REVENUE

	1984-85 <u>ACTUAL</u>	1985-86 <u>ANTICIPATED</u>	1986-87 <u>ANTICIPATED</u>
CURRENT EXPENSE			
Local			
Balance Appropriated	\$ 400,000	\$ 500,000	\$ 603,000
Local Tax Levy	12,505,313	12,729,740	13,335,064
Tuition	147,276	150,000	54,000
Miscellaneous	122,941	30,000	30,000
State			
Equalization Aid	1,166,288	1,474,200	1,431,982
Approved Transportation	145,516	215,166	262,648
Categorical Aids	568,414	640,364	726,727
Other State Aids	51,173	49,720	138,827
Federal			
Vocational (P.L. 98-524)	19,198	21,000	12,000
Chapter I (P.L. 97-35)	117,580	100,000	115,000
Chapter II (P.L. 97-35)	18,146	17,500	13,500
Handicapped (P.L. 94-142)	67,528	65,000	65,000
Other	13,810	13,200	14,500
TOTAL CURRENT EXPENSE	<u>\$15,343,183</u>	<u>\$16,005,890</u>	<u>\$16,802,248</u>
DEBT SERVICE			
Balance Appropriated	\$ 52	\$ 100	\$ -0-
Local Tax Levy	186,628	120,451	103,176
State Debt Service Aid	18,755	22,305	14,418
TOTAL DEBT SERVICE	<u>\$ 205,435</u>	<u>\$ 142,856</u>	<u>\$ 117,594</u>
TOTAL REVENUE	<u>\$15,548,618</u>	<u>\$16,148,746</u>	<u>\$16,919,842</u>

APPROPRIATIONS

CURRENT EXPENSE	1984-1985 EXPENDITURES	1985-1986 APPROPRIATIONS	1986-1987 APPROPRIATIONS
ADMINISTRATION			
Salaries	\$ 429,673	\$ 465,695	\$ 470,510
Contracted Services	48,380	65,788	60,675
Other Expenses	78,384	75,500	84,400
Sub-Total	\$ 556,437	\$ 606,983	\$ 615,585
INSTRUCTION			
Salaries-Principals	\$ 514,243	\$ 538,054	\$ 569,653
Salaries-Supv. of Instr.	397,528	411,554	436,188
Salaries-Teachers	6,750,528	6,885,744	7,216,260
Salaries-Other Instr. Staff	732,892	789,059	826,934
Salaries-Sec. & Cler. Asst.	324,425	363,071	380,498
Other Salaries for Instr.	73,188	61,772	70,877
Textbooks	131,472	116,341	123,321
School Lib. & Audio- Visual Materials	93,727	137,350	146,722
Teaching Supplies	277,623	308,855	327,386
Other Expenses	160,170	177,700	182,515
Sub-Total	\$ 9,455,796	\$ 9,789,500	\$10,280,354
HEALTH SERVICES			
Salaries	\$ 12,625	\$ 13,700	\$ 13,830
Other Expenses	11,713	15,450	16,100
Sub-Total	\$ 24,338	\$ 29,150	\$ 29,930
TRANSPORTATION			
Salaries	\$ 126,245	\$ 130,840	\$ 146,950
Contr. Serv. & Pub. Carriers	42,035	23,240	35,260
Replacement of Vehicles	59,451	19,500	18,000
Purchase of New Vehicles	15,160	-0-	-0-
Pupil Trans.-Insurance	4,585	6,160	19,775
Curricular Activities	29,756	50,570	45,515
Other Expenses	41,420	39,490	43,800
Sub-Total	\$ 318,652	\$ 269,800	\$ 309,300
OPERATION			
Salaries	\$ 796,120	\$ 897,452	\$ 969,248
Contracted Services	8,046	10,190	11,300
Heat	211,357	389,400	313,497
Utilities	323,496	333,070	368,982
Supplies	38,397	49,820	51,813
Other Expenses	5,859	7,350	7,685
Sub-Total	\$ 1,383,275	\$ 1,687,282	\$ 1,722,525
MAINTENANCE			
Contracted Services	\$ 457,099	\$ 322,416	\$ 306,368
Replacement of Equip.	82,875	66,209	90,416
Purchase of New Equip.	78,876	131,302	104,769
Other Expenses	91,274	86,372	92,849
Sub-Total	\$ 710,124	\$ 606,299	\$ 594,402

CURRENT EXPENSE (Continued)

	1984-1985 EXPENDITURES	1985-1986 APPROPRIATIONS	1986-1987 APPROPRIATIONS
FIXED CHARGES			
Employee Retire. Contri.	\$ 352,324	\$ 391,055	\$ 383,375
Insurance & Judgments	834,748	969,125	1,065,050
Tuition - Special	373,046	393,385	455,000
Tuition - State Facilities	25,097	24,415	26,521
Sub-Total	\$ 1,585,215	\$ 1,777,980	\$ 1,929,946
SUNDRY ACCOUNTS			
Food Services	\$ 16,000	\$ 15,000	\$ 17,500
Student Body Activities	254,300	257,200	271,734
Community Services	1,356	5,000	2,500
Sub-Total	\$ 271,656	\$ 277,200	\$ 291,734
SPECIAL EDUCATION			
Trainable - Salaries	\$ -0-	\$ 68,518	\$ 47,476
Trainable - Other Exp.	-0-	1,825	1,140
Neuro. Imp. - Salaries	-0-	48,680	86,772
Neuro. Imp. - Other Exp.	-0-	3,615	2,800
Percep. Imp. - Salaries	-0-	65,952	65,715
Percep. Imp. - Other Exp.	-0-	3,841	2,791
Comm. Hand. - Salaries	-0-	20,300	20,426
Comm. Hand. - Other Exp.	-0-	4,000	2,355
Pre-Sch. Hand. - Salaries	-0-	26,505	27,792
Pre-Sch. Hand. - Other Exp.	-0-	1,535	1,025
Speech - Salaries	-0-	66,364	69,770
Speech - Other Exp.	-0-	1,038	548
Home Inst. - Salaries	-0-	9,000	8,350
Home Inst. - Other Exp.	-0-	500	265
Resource Rm. - Salaries	-0-	195,951	179,570
Resource Rm. - Other Exp.	-0-	3,500	2,660
Loc. Voc. - Salaries	-0-	33,780	-0-
Loc. Voc. - Other Exp.	-0-	3,000	-0-
Sub-Total	\$ -0-	\$ 557,904	\$ 519,455
SPECIAL PROJECTS			
Federal			
Vocational	\$ 14,036	\$ 21,000	\$ 12,000
ECIA	172,921	117,500	128,500
Handicapped	62,416	65,000	65,000
Other	12,976	13,200	14,500
State			
S.C.E. - Salaries	75,584	95,000	94,350
S.C.E. - Other Exp.	17,787	9,250	22,212
Bilingual	18,670	33,122	33,628
Nonpublic Textbooks	11,752	8,835	16,926
Nonpublic Services	47,615	40,885	121,901
Other	3,780	-0-	-0-
Sub-Total	\$ 437,537	\$ 403,792	\$ 509,017
TOTAL CURRENT EXPENSES	<u>\$14,743,030</u>	<u>\$16,005,890</u>	<u>\$16,802,248</u>

CURRENT EXPENSE (Continued)

	<u>1984-1985</u> <u>EXPENDITURES</u>	<u>1985-1986</u> <u>APPROPRIATIONS</u>	<u>1986-1987</u> <u>APPROPRIATIONS</u>
DEBT SERVICE			
Principal	\$ 156,000	\$ 100,000	\$ 80,000
Interest	<u>49,435</u>	<u>42,856</u>	<u>37,594</u>
TOTAL DEBT SERVICE	<u>\$ 205,435</u>	<u>\$ 142,856</u>	<u>\$ 117,594</u>
 TOTALS	 <u>\$14,948,465</u>	 <u>\$16,148,746</u>	 <u>\$16,919,842</u>

**SUMMARY OF
REVENUES AND
EXPENDITURES**

REVENUES

<u>Account</u>	<u>Actual Receipts 1984-1985</u>	<u>Budget 1985-1986</u>	<u>Tentative Budget 1986-1987</u>	<u>Increase or (Decrease)</u>
<u>CURRENT EXPENSE</u>				
Local Sources:				
Appropriate from Balance	\$ 400,000	\$ 500,000	\$ 603,000	\$ 103,000
Local Tax Levy	12,505,313	12,729,740	13,335,064	605,324
Tuition	147,276	150,000	54,000	(96,000)
Interest on Investments	108,008	25,000	25,000	-0-
Miscellaneous	14,933	5,000	5,000	-0-
State Sources:				
Equalization Aid	1,166,288	1,474,200	1,431,982	(42,218)
Approved Transportation	145,516	215,166	262,648	47,482
Special Ed. Reimbursement	441,208	518,627	576,537	57,910
Compensatory Education	105,428	88,615	116,562	27,947
Bilingual Education	21,778	33,122	33,628	506
Non-Public Textbooks	9,299	8,835	16,926	8,091
Non-Public Services	38,024	40,885	121,901	81,016
Other	3,850	-0-	-0-	-0-
Federal Sources:				
Vocational (P.L. 94-482)	19,198	21,000	12,000	(9,000)
ECIA (Chapters I & II)	135,726	117,500	128,500	11,000
Handicapped (P.L. 94-142)	67,528	65,000	65,000	-0-
Other (JTPA-SYEP)	13,810	13,200	14,500	1,300
TOTAL CURRENT EXPENSE	\$15,343,183	\$16,005,890	\$16,802,248	\$ 796,358
<u>DEBT SERVICE</u>				
Local Sources:				
Appropriate from Balance	\$ 52	\$ 100	\$ -0-	\$ (100)
Local Tax Levy	186,628	120,451	103,176	(17,275)
State Sources:				
Debt Service Aid	18,755	22,305	14,418	(7,887)
TOTAL DEBT SERVICE	\$ 205,435	\$ 142,856	\$ 117,594	\$ (25,262)
TOTAL BUDGET	<u>\$15,548,618</u>	<u>\$16,148,746</u>	<u>\$16,919,842</u>	<u>\$ 771,096</u>

BUDGET

CURRENT EXPENSE

EXPENDITURES

	<u>A/C No.</u>	<u>Account</u>	<u>Actual Expense 1984-1985</u>	<u>Budget 1985-1986</u>	<u>Tentative Budget 1986-1987</u>	<u>Increase or (Decrease)</u>
J-1	100	Administration	\$ 556,437	\$ 606,983	\$ 615,585	\$ 8,602
	200	Instruction	9,455,796	9,789,500	10,280,354	490,854
	400	Health Services	24,338	29,150	29,930	780
	500	Transportation	318,652	269,800	309,300	39,500
	600	Operation of Plant	1,383,275	1,687,282	1,722,525	35,243
	700	Maintenance of Plant	710,124	606,299	594,402	(11,897)
	800	Fixed Charges	1,585,215	1,777,980	1,929,946	151,966
	900	Food Services	16,000	15,000	17,500	2,500
	1000	Student Body Activities	254,300	257,200	271,734	14,534
	1100	Community Services	1,356	5,000	2,500	(2,500)
		Special Education		557,904	519,455	(38,449)
J-1		CURRENT EXPENSE	\$14,305,493	\$15,602,098	\$16,293,231	\$ 691,133
J-2		SPECIAL PROJECTS	437,537	403,792	509,017	105,225
		TOTAL CURRENT EXPENSE	\$14,743,030	\$16,005,890	\$16,802,248	796,358
S		DEBT SERVICE	205,435	142,856	117,594	(25,262)
		TOTAL BUDGET	<u>\$14,948,465</u>	<u>\$16,148,746</u>	<u>\$16,919,842</u>	<u>\$ 771,096</u>

100
ADMINISTRATION

	<u>Account</u>	<u>Actual Expense 1984-1985</u>	<u>Budget 1985-1986</u>	<u>Tentative Budget 1986-1987</u>	<u>Increase or (Decrease)</u>
100	Salaries	\$429,673	\$465,695	\$470,510	\$ 4,815
120A	Auditor	20,500	12,128	14,500	2,372
120B	Legal Expense	16,821	31,800	25,675	(6,125)
120C	Architects Fees	-0-	8,000	8,000	-0-
120D	Other Cont. Serv. for Administration	11,059	13,860	12,500	(1,360)
130A	Expense of Board Members	13,072	11,625	13,725	2,100
	School Boards Assoc. Dues	12,808	13,765	15,085	1,320
130BF	Office Supplies & Expenses	29,578	27,030	32,990	5,960
130D	Elections	2,425	3,000	3,000	-0-
130M	Printing & Publications	585	2,570	1,695	(875)
130N	Other Expense	<u>19,916</u>	<u>17,510</u>	<u>17,905</u>	<u>395</u>
	Total Administration	\$556,437	\$606,983	\$615,585	\$ 8,602

Salaries - Superintendent, Secretary-Business Administrator, Assistant Superintendent, Manager of Accounts, Manager of Buildings and Grounds, Coordinator of Computer Operations, eight full-time and two half-time secretaries and bookkeeping personnel, and the Treasurer of School Moneys. Also included is provision for substitutes and seasonal part-time clerical help.

Auditor - Cost of having Board of Education financial records and accounts audited by registered municipal accountants. Fee also includes audits of individual school accounts, the high school athletic account, cafeteria accounts, accounts of State and Federally supported programs, and all other accounts under the control of the Board of Education.

Legal Expense - Provision for fees of legal counsel whenever the advice or services of an attorney is necessary.

Architects Fees - Preparation of plans and specifications for miscellaneous major maintenance projects in new five-year plan.

ADMINISTRATION - Continued

Other Contracted Services for Administration - Fees for professional services in connection with salary and contract negotiations, grievance hearings, and factfinding and arbitration proceedings.

Expense of Board Members - Dues and expenses of memberships in county and national organizations, books and subscriptions, and provision for attendance at out-of-district meetings and conventions.

School Boards Assoc. Dues - NJSA 18A:6-45 mandates membership by every local Board of Education in the New Jersey School Boards Association, and 18A:6-50 provides that dues shall be paid by each local school board.

Office Supplies & Expenses - Supplies and postage expense for all offices in the administrative center. Includes cost of checks, purchasing, payroll, accounting and computer forms for business office, envelopes, general paper supplies and printed forms for all offices. Also includes the expense of operating two vehicles used by administrators as well as administrative expenses for attendance at conventions and other official school business.

Elections - Rental of voting machines, advertisement of budget hearing and election, printing of ballots, and other miscellaneous election expenses.

Printing and Publications - Brochures, school information cards, school handbooks, school calendars, etc.

Other Expense - Includes expenditures for books and subscriptions for the administrative staff, advertising expenses for bids for supplies and equipment, and any other general administrative expense which is not chargeable to a specific administration account.

200
INSTRUCTION

<u>Account</u>	<u>Actual Expense 1984-1985</u>	<u>Budget 1985-1986</u>	<u>Tentative Budget 1986-1987</u>	<u>Increase or (Decrease)</u>
Salaries				
211 Principals	\$ 514,243	\$ 538,054	\$ 569,653	\$ 31,599
212 Supervisors	397,528	411,554	436,188	24,634
213 Teachers	6,750,528	6,885,744	7,216,260	330,516
214 Other Instr. Staff	732,892	789,059	826,934	37,875
215 Secretaries	324,425	363,071	380,498	17,427
216 School Aides	73,188	61,772	70,877	9,105
220 Textbooks	131,472	116,341	123,321	6,980
230A Library Books	47,405	67,000	73,000	6,000
230B Periodicals & Newspapers	9,015	13,500	14,143	643
230C Audio-Visual Materials	35,073	52,250	54,758	2,508
230E Library Supplies	2,234	4,600	4,821	221
240 Teaching Supplies	277,623	308,855	327,386	18,531
250A Misc. Supplies for Instr.	84,957	65,340	84,275	18,935
250B Travel Exp. for Instr.	9,651	6,890	7,220	330
250C Misc. Expenses for Instr.	65,562	105,470	91,020	(14,450)
Total Instruction	\$9,455,796	\$9,789,500	\$10,280,354	\$ 490,854

Salaries of:

Principals - Seven principals, two vice-principals, and two Administrative Assistants.

Supervisors - Director of Special Services, as well as the Directors of the following high school departments: Business Education, Language Arts, Fine and Industrial Arts, Guidance, Health and Physical Education, Mathematics, Science, and Social Studies.

<u>Teachers</u> - Contracted Salaries	\$6,862,979
Substitutes	132,581
Bedside & Supplemental Instruction	24,000
Driver Education	29,000
Summer Programs	38,500
Curriculum Workshops	42,000
C.A.T.	26,000
Extra-Curricular	21,000
Intra-Mural	5,200
Advanced Degree Status and	
Credit Reimbursement	35,000
	<u>\$7,216,260</u>

INSTRUCTION - Continued

Salaries of: (cont'd.)

Contracted Salaries are for 226.5 classroom teaching positions. Nineteen Special Education teachers are budgeted under a separate Special Education Account.

Substitutes - Provides daily and permanent substitutes for all schools at the rates of \$32.00, \$40.00, \$45.00 and \$60.00 per day respectively.

Bedside and Supplemental Instruction - Bedside instruction is required by law for pupils who, because of illness, are unable to attend school for a period of several months. Supplemental instruction in the schools to handicapped students is also charged to this account. The costs of bedside instruction and supplemental instruction are partially reimbursed to the district by the State.

Other Instructional Staff (27) - Seven full time librarians, eight full time counselors, two social workers, two psychologists, four learning disabilities teacher-consultants, one media specialist, one alternative education teacher, and two ESL teachers.

Secretaries - Twenty-one full time secretaries, three clerk typists, allowance for substitutes, and funds for summer and part-time assistance.

School Aides - Five full time instructional aides (four of which are budgeted in a Special Education category) are used in the classroom. Nineteen part-time aides are used for cafeteria and playground supervision, collection of lunch monies, telephone calling of parents, maintenance of attendance registers, and other general clerical tasks.

Textbooks - Includes cost of all basic and supplementary textbooks at the elementary and secondary levels. Also includes the cost of rebinding textbooks. The cost reflects enrollment plus normal replacement and new adoptions. This is approximately \$29.00 per pupil for the high school, \$27.00 per pupil for Franklin School, and \$27.00 per pupil for the elementary schools. These are minimum figures if textbooks are to have current content, follow up-to-date teaching methods, and meet additional priorities.

Library Books - Provides for maintenance of a reasonable collection of library books for seven schools and represents an expenditure of approximately \$21.00 per pupil for the high school, \$19.00 per pupil for Franklin School, and \$19.00 per pupil for the elementary schools.

Periodicals, Newspapers - Cost of subscriptions for all magazines and newspapers used in all school libraries. The cost is approximately \$3.81 per pupil.

INSTRUCTION - Continued

Audio-Visual Materials - Includes cost of rental charges on films from various sources, film-strips and slides, materials for tape recorders, purchase of audio-visual materials, and microfilming of students' records.

Library Supplies - All supplies used in the seven school libraries.

Teaching Supplies - All instructional supplies and materials used in the classrooms including materials for special education classes and the resource rooms. Represents an average expenditure of about \$80.00 per pupil with an allowance for priorities and special situations.

Miscellaneous Supplies for Instruction - Supplies and postage expense for all schools. Includes printed forms, stationery, envelopes, and general office supplies.

Travel Expense for Instruction - Provides for attendance of principals, specialists, and teachers at educational meetings and conferences and necessary travel to interview and observe personnel candidates.

Miscellaneous Expenses for Instruction - Provides for such items as research and curriculum development, data processing and computer related services, graduation and assembly programs, security and other instructional expenses.

400
HEALTH SERVICES

<u>Account</u>	<u>Actual Expense 1984-1985</u>	<u>Budget 1985-1986</u>	<u>Tentative Budget 1986-1987</u>	<u>Increase or (Decrease)</u>
410A Salaries	\$12,625	\$13,700	\$13,830	\$ 130
420A Medical Supplies	2,582	4,080	4,285	205
420C Misc. Expense	<u>9,131</u>	<u>11,370</u>	<u>11,815</u>	<u>445</u>
Total Health Services	\$24,338	\$29,150	\$29,930	\$ 780

Salaries - Part-time salaries of two physicians and one dentist.

Medical Supplies - Medical materials and supplies used by doctors and nurses.

Miscellaneous Expense - Fees for examinations by specialists, such as psychiatrists; laundry; and other school-related expenses of health service personnel.

500
PUPIL TRANSPORTATION SERVICES

<u>Account</u>	<u>Actual Expense 1984-1985</u>	<u>Budget 1985-1986</u>	<u>Tentative Budget 1986-1987</u>	<u>Increase or (Decrease)</u>
510 Salaries	\$126,245	\$130,840	\$146,950	\$ 16,110
520A Transportation Contracts	34,153	3,995	25,810	21,815
520B&C Public Carriers	7,882	19,245	9,450	(9,795)
530 Replacement of Vehicles	59,451	19,500	18,000	(1,500)
535 New Vehicles	15,160	-0-	-0-	-0-
540 Insurance	4,585	6,160	19,775	13,615
545 Athletic & Field Trips	29,756	50,570	45,515	(5,055)
550 Other Expense - Operation & Maintenance	<u>41,420</u>	<u>39,490</u>	<u>43,800</u>	<u>4,310</u>
Total Pupil Transportation Services	\$318,652	\$269,800	\$309,300	\$ 39,500

Salaries - Transportation Coordinator, twelve bus drivers, four bus attendants, and substitute drivers as needed. Special education placements require daily transportation to Rockleigh, Midland Park, Pompton Plains, Mountain Lakes, Millburn, and all points in between. Daily transportation is provided for 55 special education and 19 vocational students out of the district, as well as for 44 students to our own special classes at Lincoln, Washington, Franklin, and the high school. Also, weekly transportation for 8 students for physical therapy at the Cerebral Palsey Center in Belleville.

Transportation Contracts - Two contract routes for transportation which cannot be incorporated into routes of district-owned vehicles.

Public Carriers - Provides bus tickets for Nutley students who attend the two Essex County vocational schools. Also makes provision for contract carriers for field trips and for transportation of athletic teams by charter buses.

Replacement of Vehicles - Replace of 16 passenger 1974 Chevrolet van which is twelve years old.

Insurance on Vehicles - Insurance cost on fifteen pupil transportation vehicles.

Athletic & Field Trips - Cost of operating two school-owned vehicles for athletic trips and students' field trips.

Other Expense - Operating costs of fifteen vehicles.

The State of New Jersey reimburses the local district 90% of the total costs of eligible pupil transportation. Such eligible pupil transportation comprises approximately 86% of the total transportation budget.

600
OPERATION OF PLANT

<u>Account</u>	<u>Actual Expense 1984-1985</u>	<u>Budget 1985-1986</u>	<u>Tentative Budget 1986-1987</u>	<u>Increase or (Decrease)</u>
610 Salaries	\$ 796,120	\$ 897,452	\$ 969,248	\$ 71,796
620 Contracted Services	8,046	10,190	11,300	1,110
630 Heat	270,295	389,400	313,497	(75,903)
640BC Electricity	202,007	276,570	287,692	11,122
640D Telephone	62,551	56,500	81,290	24,790
650 Supplies for Operation of Plant	38,397	49,820	51,813	1,993
660 Other Expense	<u>5,859</u>	<u>7,350</u>	<u>7,685</u>	<u>335</u>
Total Operation of Plant	\$1,383,275	\$1,687,282	\$1,722,525	\$ 35,243

Salaries - Provides for 29 full-time and 2 half-time custodians, 7 groundskeepers, and 6 maintenance personnel, as well as an allowance for part-time and summer help, substitutes, and overtime.

Contracted Services - Included in this account are the contractual costs of cleaning of draperies, etc., exterminator services, and garbage collection.

Heat - While fuel oil prices are coming down, they are coming down at a much slower rate than they went up. Gas prices, however, are still going up. Conservation has been effected through the installation of more efficient heating units and lowering of thermostat settings. A significant reduction in the heating budget is indicated.

Electricity and Gas - The cost of electricity and gas continues to escalate. Further cost increases are anticipated for next year.

Telephone - Service for all schools and administration center.

Supplies for Operation of Plant - All supplies used in the operation (not maintenance) of our seven buildings, including cleaning and waxing materials, light bulbs, brooms, mops, paper towels and tissues, etc., and operation costs of five trucks and two tractors.

Other Expense - Cost of custodial and matrons' uniforms and other operating costs not chargeable to other accounts.

700
MAINTENANCE OF PLANT

	<u>Account</u>	<u>Actual Expense 1984-1985</u>	<u>Budget 1985-1986</u>	<u>Tentative Budget 1986-1987</u>	<u>Increase or (Decrease)</u>
CONTRACTED SERVICES					
720A	Grounds	\$ 15,623	\$ 15,250	\$ 13,000	\$ (2,250)
720B	Buildings	299,237	202,166	181,718	(20,448)
720C	Equipment	142,239	105,000	111,650	6,650
PURCHASE OF NEW EQUIPMENT					
730A	Replacement - Instructional	73,438	56,194	75,402	19,208
730B	Replacement - Non- Instructional	9,437	10,015	15,014	4,999
730C	New Equipment	78,876	131,302	104,769	(26,533)
OTHER EXPENSES					
740A	Grounds Materials	22,455	6,000	6,000	-0-
740B	Building Materials	46,214	66,372	70,195	3,823
740C	Material for Repair of Equipment	8,942	4,000	4,654	654
740D	Margaret Avenue	<u>13,663</u>	<u>10,000</u>	<u>12,000</u>	<u>2,000</u>
	Total Maintenance of Plant	\$710,124	\$606,299	\$594,402	\$(11,897)

This account provides for the repair and maintenance of the Grounds, Buildings, and Equipment of the school district, both by outside contractors and by school maintenance personnel. It also includes the Replacement of Equipment, both instructional and non-instructional, and the purchase of new (additional) equipment. Following is a summary of the major items for which budgetary provision is made under this series of accounts:

CONTRACTED SERVICES

720A Grounds - Repair, resurfacing, and/or replacement of driveways, sidewalks, curbs, retaining walls, concrete steps, parking lots, playgrounds, fences, backstops, flagpoles, etc., by outside contractors.

MAINTENANCE OF PLANT - Continued

720B Buildings -

High School - Repair folding doors in English area, install overhead door in auto shop, widen door opening to accommodate wider door in auto shop, 7 room darkening shades for Rm. 221, install a strip of 8 outlets in library work room, install air conditioner in math department.

Franklin - Install drop ceiling and lights in mimeograph room, install plywood flooring and tile on floors in 3 classrooms.

Washington - Install suspended ceilings and lights in 4 classrooms, replace one set of stage curtains.

All Schools - Roof repairs and upgrading of heating, ventilating and thermostatic control systems throughout the district.

720C Equipment -

All Schools - Tuning of pianos; repairing of musical instruments; repairing of student and office furniture; servicing of typewriters, duplicating machines, and other office equipment; servicing and repair of science, industrial arts, and audio-visual equipment and language laboratory; maintenance of computer equipment; servicing of driver education automobiles; and repair of custodial, grounds, and maintenance equipment.

PURCHASE OF EQUIPMENT

730A Replacement of Instructional Equipment -

High School - 2 electric typewriters, electric pencil sharpener, 20 typing chairs, 2 calculators, kitchen cabinets, woods lockers, compressor with magnetic starter, microfilm reader-printer, tripod trolley, 16mm projector, 2 screens, cassette tape duplicator, chimes, 2 microphones, duplicator, 3 centogram balances.

Franklin - 12 stacking chairs, 2 upholstered stacking chairs, table, 2 electric typewriters, copier, 2 cassette recorders, alto strobotuner, 30 classroom typewriters, 30 typewriter tables.

Lincoln - Secretarial chair, arm chair, card catalog, 4 paper cutters, 2 desk top book racks.

Washington - 2 teacher's desk chairs, portable blackboard.

Yantacaw - 2 record players, projector, 50 student desks and chairs, desk, 3 corkboards, chair.

Spring Garden - Listening center, wall map, 2 record players, 2 cassette player/recorders, 4 card catalogs and 1 leg base, stacking chair, paper trimmer, duplicator, 16 student chairs.

Radcliffe - Piano bench, auto chromatic tuner, 40 stacking chairs, 16 desks, 6 chairs with book racks.

Music - Reserve for band uniform replacements.

MAINTENANCE OF PLANT - Continued

730B Replacement of Non-Instructional Equipment

High School - Trimming board, refrigerator/freezer, freezer, clothes washer and dryer, dishwasher, 3 display racks.

Lincoln - 5 pairs library drapes.

Special Services - Electronic typewriter, CRT table, 2 file cabinets, portable school scale.

All Schools - Miscellaneous custodial and maintenance equipment, lawn mowers, snow blowers, and power tools.

730C Purchase of New Equipment

High School - Lectern/microphone, 3 files, 2 monitors and disk drives for electronic typewriters, 16 microcomputers, 12 system savers, 11 interface cards, 2 serial cards, joy stick, 4 multiplexers, micromodem, 13 printers, 5 printer stands, 7 work stations, advanced electronics applications, computer patch with software, 3 CRT's, 7 bookkeeping tables, 3 fonts, 4 booktrucks, chalk board, 2 bulletin boards, 12 stacking chairs, 2 adjustable tables, 2 study carrels, teacher's desk and chair, bookcase, 2 swivel chairs, stock cart, portable spray booth, kitchen center, food service cart, food mixer, 2 drymounting presses, rubber stamp press, RP processor, daylight loader, 8 quadritek fonts, 2 enlargers, water cooled torch, argon flometer, lens kit, 2 timers, 2 tacking irons, 2 focusing scopes, screen, 2 drying racks, 3 carts, 6 cabinets, book shelf, 6 cameras, heavy duty drill, hanging rack, microwave oven, precision airtrace meter.

Franklin - 4 microcomputers, 4 system savers, 6 data stations, cassette recorder/player, stool, tray truck.

Lincoln - 2 resonator boxes for xylophones, xylophone expandable stand, 4 violin outfits, 2 typewriter stands, 4 file cabinets, film/slide projector, 2 wall screens, 2 tables, mobile storage racks, miscellaneous kindergarten equipment.

Washington - File cabinet, 2 tables, paper dispenser, 4 violin outfits, saxophone, trumpet, miscellaneous kindergarten equipment.

Yantacaw - Bookcase, 4 block printing presses, 2 art display standards, 2 corkboards, TV/VTR stand, TV/VTR table, mobile micro-computer stand, table, 2 maps, 4 violin kits, 2 trumpets, saxophone, synthesizer, miscellaneous kindergarten equipment.

Spring Garden - 2 easels, 2 folding tables, 2 microcomputer stands, 10 stacking chairs, 4 violin outfits, auto chromatic tuner, miscellaneous kindergarten equipment.

Radcliffe - Air conditioner, bookcase on wheels, 3 maps, globe, 12 folding chairs, filmstrip projector, stacking chairs, 2 cassette player/recorders, audio visual player/recorder, 2 study carrels, 3 bookcases, 2 projectors, VCR, 2 tables, metallophone, instrument stand, miscellaneous kindergarten equipment.

MAINTENANCE OF PLANT - Continued

730C Purchase of New Equipment (cont'd.)

Special Services - Workstation, printing station, overhead storage hutch, 2 copyholders, 2 computer tables, 2 file cabinets, typewriter, printer stand, disk drive for microcomputer, printer and printer interface card, koala pad for microcomputer, diagnostic lamp.

All Schools - Word processor, printer, work station, 6 disk drives, 6 interfaces, 12 color starter systems, 12 mobile computer carts, miscellaneous computer equipment.

OTHER EXPENSES

740 Grounds, Buildings and Equipment - Miscellaneous materials, such as seed, fertilizer, lime, ice-melting chemicals, shrubbery, sand, cement, gravel, clay, lumber, chalkboards, bulletin boards, Formica, doors, door checks, windows, locks and other hardware, cork, fans, ducts, glass, fire extinguishers and hoses, plumbing supplies and fixtures, air conditioners, paint, panelling, and repair parts, for use by Board employees in the maintenance and remodelling of the physical plants. Also included is the rental of any equipment which is not district-owned, but which is needed in the performance of maintenance work.

800
FIXED CHARGES

	<u>Account</u>	<u>Actual Expense 1984-1985</u>	<u>Budget 1985-1986</u>	<u>Tentative Budget 1986-1987</u>	<u>Increase or (Decrease)</u>
810A	State & County Retirement Funds				
	County Retirement Fund	\$ 6,631	\$ 30,380	\$ 11,175	\$ (19,205)
	PERS (State)	160,284	166,335	180,122	13,787
	TPAF Admin. Expense	16,210	16,916	18,214	1,298
	Veterans' Prior Service Liability	19,034	19,034	-0-	(19,034)
810B	Social Security	145,853	153,660	169,110	15,450
810C	Pension Payments	4,312	4,730	4,754	24
820A&C	Property & Liability Ins.	88,177	91,105	165,008	73,903
820B	Employees Insurance	746,571	876,070	898,572	22,502
820D	Fidelity Bonds	-0-	1,950	1,470	(480)
870	Tuition to Other Districts	<u>398,143</u>	<u>417,800</u>	<u>481,521</u>	<u>63,721</u>
	Total Fixed Charges	\$1,585,215	\$1,777,980	\$1,929,946	\$ 151,966

County Retirement Fund - Board's share of pension contributions for members of the Essex County Pension Fund, all but three of whom have transferred to the State Fund. The continuing cost is due to assessment for cost of living increases for retired members of this Fund.

PERS (State) - Board's share of pension contributions for those employees who are members of the Public Employees' Retirement System (State).

TPAF Administrative Expense - Board payment required by law to reimburse the State for a proportionate share of administration costs of the Teachers' Pension and Annuity Fund.

FIXED CHARGES - Continued

Veterans' Prior Service Liability - This amount is deducted from State aid payments and is a continuing liability. In 1955 the State legislature authorized the Teachers' Pension and Annuity Fund to return to all veterans the total contributions they had previously made to the Fund. These veterans received a lump sum refund and thereafter the State has required local school districts to reimburse the State for this payment, spreading the liability over 30 years. The last payment was made in 1985-86.

Social Security Taxes - Employer's share of Social Security taxes. Excluded is base pay of employees in Teachers' Pension and Annuity Fund, for whom the State of New Jersey pays employer's share of Social Security. Contributions for 1986 and 1987 for both employer and employee increased to 7.15% and in 1988 will go to 7.51%

Pension Payments - Pension payments to former staff members who were not in a pension fund and were pensioned by the Board of Education. Only one such pensioner is still living.

Property Insurance - The following insurance coverages are included in this account: Special Multi-Peril, including fire and extended coverage, etc., on buildings and contents, boiler and machinery, vehicle insurance on maintenance and Driver Education cars, insurance on Park Oval fence and scoreboards and on athletic cups and trophies. Other insurance coverages are budgeted under Transportation and Athletics.

Liability Insurance - Liability coverage on maintenance and Driver Education vehicles, and coverage for all accidents on Board of Education properties for which the Board or any of its agents could properly be held liable.

Employee Insurance - Health and accident insurance for all employees: Blue Cross, Blue Shield, Rider "J", Major Medical, and Dental amounting to \$806,934 and Workmen's Compensation, anticipated to cost \$91,638.

Fidelity Bonds - Bond covering Board Secretary, Treasurer of School Moneys, and a blanket bond on other Board employees.

Tuition to Other Districts - Included in this account is the tuition paid for Nutley students who attend special education classes in other school districts. (See schedule - next page) This expenditure is partially offset by tuition revenues from other districts whose trainable students attend classes in our schools. This account also makes provision for residential placements where adequate day school facilities are not available. Also included in this account is \$26,521 which is being charged to the Nutley Board of Education for three students in State residential schools or correctional institutions.

TUITION TO OTHER DISTRICTS FOR SPECIAL EDUCATION PUPILS
1985-1986

<u>School or District</u>	<u>No. of Students Attending</u>	<u>Classification</u>	<u>Tuition Per Pupil</u>	<u>Total Tuition</u>
Belleville Public Schools	1	Emot. Dist.	\$ 5,300	\$ 5,300
Belleville	1	Percep. Impaired	2,300	2,300
Bergen Center for Child Dev.	3	Neur. Impaired	10,000	30,000
Haworth	1	Emot. Dist.	10,000	10,000
Bergen County Spec. Services	2	Hearing Impaired	3,225	6,450
New Milford	3	Emot. Dist.	2,762	8,286
	1	Comm. Handicapped	3,412	3,412
	1	Mult. Handicapped	3,412	3,412
Bloomfield Public Schools	6	Educable- Mentally Retarded	6,000	36,000
Bloomfield				
Cerebral Palsey Center	1	Mult. Handicapped	11,000	11,000
Belleville				
Cerebral Palsey Center	1	Mult. Handicapped	11,000	11,000
Clifton				
Chancellor Academy	3	Emot. Dist.	10,000	30,000
Pompton Plains				
Community School	1	Neur. Impaired	8,700	8,700
Demarest				
Deron School	1	Comm. Handicapped	10,000	10,000
Livingston	2	Mult. Handicapped	11,000	22,000
Essex County Educational Services Commission	3	Emot. Dist.	9,850	29,550
East Orange				
Essex County Vocational	2	Emot. Dist.		
Caldwell	1	Educable- Mentally Retarded	no tuition	
Essex Valley High School	1	Emot. Dist.	10,000	10,000
Montclair				
Felician School	1	Trainable- Mentally Retarded	7,326	7,326
Lodi				
Milton School	1	Emot. Dist.	9,253	9,253
Millburn				
Montclair State College	1	Comm. Handicapped	9,680	9,680
Montclair				
Mountain Lakes Public Schools	1	Hearing Impaired	12,500	12,500
Mountain Lakes				

TUITION TO OTHER DISTRICTS FOR SPECIAL EDUCATION PUPILS - Continued
1985-1986

<u>School or District</u>	<u>No. of Students Attending</u>	<u>Classification</u>	<u>Tuition Per Pupil</u>	<u>Total Tuition</u>
Mt. Hebron School Upper Montclair	1	Emot. Dist.	\$ 4,143	\$ 4,143
Passaic County Vocational School	1	Emot. Dist.	9,348	9,348
Wayne	1	Neur. Impaired	8,942	8,942
Verona Public Schools Verona	1/2	Pre-School Handicapped	6,600	6,600
Washington Academy South Orange	1	Emot. Dist.	10,000	10,000
West Essex Rehabilitation Montclair	1/2	Mult. Handicapped	12.00 per diem	2,208
 <u>Residentials</u>				
Glen Mills Glen Mills, PA.	1	Emot. Dist.	no tuition	
Jamesburg Correctional Jamesburg, NJ	1	Emot. Dist.	Est.	9,000
Morris County Day Training Morris County, NJ	1	Eligible for Day Training	Est.	9,000
Woodbine State School Woodbine, NJ	1	Eligible for Day Training	Est.	9,000
 <u>Pending</u>	 <u>5</u>	 Emot. Dist.	 Est.	 <u>50,000</u>
	53	Sub Total		\$394,410
Placements in State Schools and Institutions				<u>26,521</u>
Total 1985-1986 Tuition				<u><u>\$420,931</u></u>

SUNDRY ACCOUNTS

	<u>Account</u>	<u>Actual Expense 1984-1985</u>	<u>Budget 1985-1986</u>	<u>Tentative Budget 1986-1987</u>	<u>Increase or (Decrease)</u>
900	Food Services	\$ 16,000	\$ 15,000	\$ 17,500	\$ 2,500
1000	Student Body Activities	254,300	257,200	271,734	14,534
1100	Community Services	<u>1,356</u>	<u>5,000</u>	<u>2,500</u>	<u>(2,500)</u>
	Total Sundry Accounts	\$271,656	\$277,200	\$291,734	\$ 14,534

Food Services - Included in this category are the expenditures for subsidizing the cafeteria program. Four schools have food preparation and dining areas; Type "A" lunches are prepared at the high school and trucked to the other three.

Student Body Activities - Provides for subsidizing the high school interscholastic athletic program and the high school band, including twirlers and cheerleaders.

Community Services - Included in this account are the custodial overtime salaries for community service programs for which no fee is charged. During the 1984-1985 school year the schools were used free of charge 908 times: 274 by Scouts, 93 Parent-Teacher Associations, 262 student activities, 36 for the Nutley Symphony, 3 by the VITA Program, 169 town activities, 1 for the ABC Computer Fair, 7 by the 4H Club, 1 for the Essex County Board of Elections instructions, 7 for State Police practice and instruction, 48 for the Nutley Adult School, using 36 classrooms, 3 gyms, the main office, the cafeteria, and the computer room, and for the School Board Budget Hearing and Election.

SPECIAL EDUCATION

	<u>Account</u>	<u>Budget 1985-1986</u>	<u>Tentative Budget 1986-1987</u>	<u>Increase or (Decrease)</u>
213	Salaries - Teachers	\$507,870	\$470,400	\$(37,470)
216	Salaries - Aides	27,180	35,471	8,291
220	Textbooks	3,659	2,565	(1,094)
230	Library and Audio-Visual Materials	1,750	1,868	118
240	Teaching Supplies	15,965	7,600	(8,365)
730C	Purchase of Equipment	<u>1,480</u>	<u>1,551</u>	<u>71</u>
	Total Special Education	\$557,904	\$519,455	\$(38,449)

Until this year, Special Education costs were budgeted in our regular Current Expense budget. New regulations, effective July 1, 1985, now require that Special Education costs be budgeted and accounted for separately from the regular budget.

Since the effective date was July 1, 1985, actual expenditures for 1984-1985 were not separated from the regular budget. Budgets for 1985-1986 and 1986-1987 are shown above.

J-2
SPECIAL STATE & FEDERAL PROJECTS

<u>Account</u>	<u>Actual Expense 1984-1985</u>	<u>Budget 1985-1986</u>	<u>Tentative Budget 1986-1987</u>	<u>Increase or (Decrease)</u>
<u>Federal</u>				
Vocational Aid (94-482)	\$ 14,036	\$ 21,000	\$ 12,000	\$ (9,000)
ECIA Chapter I (97-35)	156,496	100,000	110,000	10,000
ECIA Chapter II (97-35)	16,425	17,500	18,500	1,000
Handicapped T6-B (94-142)	59,817		60,000	
Handicapped Pre-School (94-142)	2,599	65,000	5,000	-0-
JTPA	1,724	2,200	2,500	300
SYETP	11,252	11,000	12,000	1,000
Gifted & Talented	3,780	-0-	-0-	-0-
<u>State</u>				
Compensatory Education	93,371	104,250	116,562	12,312
Bilingual Education	18,670	33,122	33,628	506
Non-Public Textbooks	11,752	8,835	16,926	8,091
Non-Public Auxiliary Services (Ch.192)	22,845	23,885	76,135	52,250
Non-Public Handicapped Services (Ch.193)	<u>24,770</u>	<u>17,000</u>	<u>45,766</u>	<u>28,766</u>
Total Special State & Federal Projects	\$437,537	\$403,792	\$509,017	\$105,225

Vocational Aid (94-482) - Federally subsidized courses in Vocational Education, such as Marketing, Distributive Education, Cooperative Industrial Education, Cooperative Office Education, etc.

ECIA (97-35) -

Chapter I - Federally funded program for improvement in basic skills, Reading and Math.

Chapter II - Block grant, not limited to specific student population. Used for computer hardware and software and audio-visual equipment.

Handicapped T6-B (94-142) - Federal flow-through funds to supplement local funds in providing programs for handicapped students.

SPECIAL STATE & FEDERAL PROJECTS (Continued)

Handicapped Pre-School (94-142) - A special program of instruction, recreation and therapy for the emotionally disturbed, learning disabled, or neurologically impaired pre-school child.

JTPA - Junior Training Partnership Act -

SYETP - Summer Youth Employment Training Program -

High School youth training programs with local employers for whom salaries are paid by the Federal Government.

Compensatory Education - as required by the Public School Education Act of 1975 (T & E bill). Provides remedial help for under-achieving students.

Bilingual Education - A special temporary program for non-English speaking immigrant children. This is partially funded by the State.

Non-Public Textbooks - Reimbursement from the State for purchase of textbooks for private and parochial school students. Until this year we purchased textbooks for Nutley students in non-public schools wherever they were. Due to a change in the law, we now purchase textbooks for all New Jersey students in non-public schools in our town. The allowable amount is \$26.00 per student. Holy Family School has 479 eligible students, and St. Mary School has 172. This expense is fully reimbursable by the State up to the budgeted figure.

Non-Public Auxiliary Services (Ch.192) - Compensatory Education and English as a Second Language programs are provided to the private and parochial school children.

Non-Public Handicapped Services (Ch.193) - Examination and Classification Services and Corrective Speech are provided to handicapped students in Nutley's non-public schools. Both these programs are fully funded by the State.

DEBT SERVICE

1300
DEBT SERVICE

	<u>Actual Expense 1984-1985</u>	<u>Budget 1985-1986</u>	<u>Tentative Budget 1986-1987</u>	<u>Increase or (Decrease)</u>
Payment on Principal	\$156,000	\$100,000	\$ 80,000	\$(20,000)
Payment on Interest	<u>49,435</u>	<u>42,856</u>	<u>37,594</u>	<u>(5,262)</u>
Total Debt Service	\$205,435	\$142,856	\$117,594	\$(25,262)

OUTSTANDING BONDS

	<u>RADCLIFFE</u>	<u>HIGH SCHOOL</u>
Year of Issue	1967	1970
Interest Rate	3.80%	5.75%
Original Issue	\$430,000	\$1,563,000
Outstanding 7/1/86	\$ 5,000	\$ 688,000
1986-87	5,000	75,000
1987-88		75,000
1988-89		75,000
1989-90		75,000
1990-91		75,000
1991-92		75,000
1992-93		75,000
1993-94		75,000
1994-95		75,000
1995-96		13,000

Bonds Outstanding June 30th \$693,000	Total Bonds To Be Redeemed Annually	Interest To Be Paid Annually	Total Annual Debt Service
613,000	80,000	37,593.75	117,593.75
538,000	75,000	33,091.25	108,091.25
463,000	75,000	28,778.75	103,778.75
388,000	75,000	24,466.25	99,466.25
313,000	75,000	20,153.75	95,153.75
238,000	75,000	15,841.25	90,841.25
163,000	75,000	11,528.75	86,528.75
88,000	75,000	7,216.25	82,216.25
13,000	75,000	2,903.75	77,903.75
	13,000	373.75	13,373.75

**COMPARISON
WITH OTHER
ESSEX COUNTY
SCHOOL DISTRICTS**

NOTES

1. Type I - Board of Education appointed by Mayor
 Budget approved by Board of School Estimate
2. Type II - Board of Education elected
 Budget approved by vote
3. Type IIb - Regional School Districts
4. Average Daily Enrollment calculated - Total possible days
 attendance divided by number of days schools were open.
5. Current Expenditures Per ADE calculated - Current Expenditure
 divided by ADE.

BASIC DATA
ESSEX COUNTY SCHOOL DISTRICTS

<u>DISTRICT</u>	<u>TYPE</u>	<u>EDUCATIONAL PLAN</u>
Belleville	II	K-6-3-3
Bloomfield	II	K-6-3-3
Caldwell-West Caldwell	II	K-6-3-3
Cedar Grove	II	K-8-4
East Orange	I	K-8-4
Essex Fells	II	K-6
Fairfield	II	K-6
Glen Ridge	II	K-2-5-5
Irvington	II	K-6-6
Livingston	II	K-6-3-3
Millburn	II	K-6-3-3
Montclair	I	K-5-3-4
Newark	II	K-8-4
No. Caldwell	II	K-6
<u>Nutley</u>	<u>II</u>	<u>K-6-2-4</u>
Orange	I	K-8-4
Roseland	II	K-6
So. Orange-Maplewood	II	K-6-3-3
Verona	II	K-5-3-4
West Essex Regional	IIb	(7-12)
West Orange	II	K-6-3-3
Essex County Vocational	II	9-12

TOTAL STUDENT ENROLLMENTS
IN ESSEX COUNTY SCHOOL DISTRICTS
1982-1983, 1983-1984 AND 1984-1985

<u>DISTRICT</u>	<u>ENROLLMENTS</u>			<u>RANK</u>		
	<u>1982-1983</u>	<u>1983-1984</u>	<u>1984-1985</u>	<u>1982-1983</u>	<u>1983-1984</u>	<u>1984-1985</u>
Belleville	4,638.0	4,516	4,326	9	9	9
Bloomfield	5,770.5	5,596	5,456	5	5	4
Caldwell- West Caldwell	2,769.0	2,646	2,508	13	13	13
Cedar Grove	1,551.0	1,436	1,353	15	15	15
East Orange	13,269.5	12,714	12,341	2	2	2
Glen Ridge	1,364.0	1,345	1,347	16	16	16
Irvington	8,589.0	8,810	9,196	3	3	3
Livingston	4,757.5	4,529	4,332	8	8	8
Millburn	2,989.0	2,805	2,725	12	12	12
Montclair	5,922.5	5,599	5,429	4	4	5
Newark	57,673.0	56,348	54,934	1	1	1
<u>Nutley</u>	<u>4,081.5</u>	<u>3,877</u>	<u>3,799</u>	<u>11</u>	<u>11</u>	<u>11</u>
Orange	4,284.0	4,232	4,126	10	10	10
South Orange- Maplewood	5,509.0	5,216	5,045	6	6	6
Verona	2,029.0	1,886	1,817	14	14	14
West Orange	5,057.0	4,736	4,545	7	7	7

COMPARATIVE TOTAL CURRENT EXPENSE COSTS PER PUPIL
IN ESSEX COUNTY K-12 SCHOOL DISTRICTS
FOR THE 1984-1985 SCHOOL YEAR

1.	\$ 4,841	West Orange	HIGH
2.	4,792	Millburn	
3.	4,790	Livingston	
4.	4,684	Caldwell/West Caldwell	
5.	4,607	Cedar Grove	
6.	4,482	Verona	
7.	4,410	Glen Ridge	
8.	4,282	Newark	
			MEDIAN
9.	4,273	South Orange-Maplewood	
10.	4,182	Montclair	
11.	3,898	Bloomfield	
12.	3,760	NUTLEY	
13.	3,745	Orange	
14.	3,649	Belleville	
15.	3,256	East Orange	
16.	3,071	Irvington	LOW

Note: Although not shown above in relation to K-12 districts, all four K-8 districts and the regional high school have current expense per pupil costs above Nutley's.

PROPERTY TAXES - 1985

TOTAL TAX REQUIREMENT FOR

DISTRICT	SCHOOL PURPOSES	MUNICIPAL PURPOSES	COUNTY PURPOSES	TOTAL
Belleville	\$ 9,681,691.00	\$ 7,391,773.49	\$ 7,603,493.81	\$ 24,676,958.30
Bloomfield	15,839,486.10	12,245,654.85	11,522,261.10	39,607,402.05
Caldwell	3,121,441.33	1,654,005.19	2,335,717.31	7,111,163.83
Cedar Grove	5,799,405.00	1,474,569.23	4,237,497.76	11,511,471.99
East Orange	9,572,421.50	25,825,954.54	5,660,432.54	41,058,808.58
Essex Fells	1,491,282.32	419,137.78	1,764,037.71	3,674,457.81
Fairfield	6,030,063.11	2,499,824.74	7,235,776.06	15,765,663.91
Glen Ridge	4,738,495.25	2,456,475.00	2,790,238.97	9,985,209.22
Irvington	9,656,808.00	10,639,424.08	6,500,794.67	26,797,026.75
Livingston	18,217,186.00	1,716,405.21	17,643,217.09	37,576,808.30
Maplewood	11,662,707.63	5,572,439.34	7,099,348.34	24,334,495.31
Millburn	12,529,576.40	6,151,312.94	17,333,859.85	36,014,749.19
Montclair	20,905,198.63	11,009,698.87	13,316,431.43	45,231,328.93
Newark	48,835,184.77	47,220,328.08	25,416,545.87	121,472,058.72
No. Caldwell	3,079,617.47	1,213,000.96	3,038,033.05	7,330,651.48
Nutley	12,771,066.00	7,203,690.12	9,315,815.58	29,290,571.70
Orange	4,143,439.00	7,028,855.00	2,780,406.85	13,952,700.85
Roseland	3,548,415.61	1,262,492.35	4,361,892.61	9,172,800.57
So. Orange	8,709,039.37	6,120,529.54	5,301,397.31	20,130,966.22
Verona	7,489,165.50	3,457,749.09	5,455,204.92	16,402,119.51
West Caldwell	7,511,467.67	2,126,482.36	5,809,276.64	15,447,226.67
West Orange	20,237,623.50	10,325,122.89	13,661,635.29	44,224,381.68
Totals	\$245,570,781.16	\$175,014,925.65	\$180,183,314.76	\$600,769,021.57

Source: Abstract of Ratables - 1985
Essex County, New Jersey
Board of Taxation

TABLE OF EQUALIZED VALUATIONS

ESSEX COUNTY, 1985 *

<u>DISTRICT</u>	<u>Agg. Assessed Valuation Real Prop.**</u>	<u>Ave. Ratio Assessed to True Value</u>	<u>Agg. True Value Real Prop.**</u>
Belleville	443,850,400	65.83	674,237,277
Bloomfield	430,545,600	40.58	1,060,979,793
Caldwell	103,503,900	49.64	208,509,065
Cedar Grove	258,001,600	56.88	453,589,310
East Orange	361,017,000	71.24	506,761,650
Essex Fells	68,549,400	42.29	162,093,639
Fairfield	377,141,300	58.88	640,525,305
Glen Ridge	236,630,200	92.53	255,733,491
Irvington	301,336,600	51.84	581,282,021
Livingston	816,116,700	50.95	1,601,799,214
Maplewood	541,312,300	84.06	643,959,433
Millburn	1,550,672,300	98.19	1,579,256,848
Montclair	460,503,500	37.95	1,213,447,957
Newark	932,976,100	45.75	2,039,292,021
North Caldwell	247,678,000	88.98	278,352,438
Nutley	486,270,000	57.82	841,006,572
Orange	116,961,100	46.19	253,217,363
Roseland	218,927,000	54.52	401,553,558
South Orange	244,920,700	51.00	480,236,666
Verona	516,051,200	102.06	505,635,116
West Caldwell	289,578,200	54.68	529,587,051
West Orange	1,312,346,700	105.80	1,240,403,308
County Totals	10,314,889,800	63.86	16,151,459,096

* Source: Abstract of Ratables - 1985
Essex County, New Jersey
Board of Taxation

** Exclusive of Class II Railroad Property

<u>Assessed Value Class II R. R. Property</u>	<u>Assessed Value All Pers. Property</u>	<u>Equalized Valuation</u>
23,297	5,004,000	679,264,574
60,905	4,073,600	1,065,114,298
	3,112,000	211,621,065
2,196	812,500	454,404,006
430,382	17,212,100	524,404,132
	171,000	162,264,639
	6,146,300	646,671,605
30,197	1,032,000	256,795,688
113,197	10,460,200	591,855,418
	7,482,000	1,609,281,214
27,325	2,538,800	646,525,558
31,589	13,587,000	1,592,875,437
113,663	4,865,600	1,218,427,220
19,900,318	85,322,700	2,144,515,039
	577,600	278,930,038
11,585	5,816,400	846,834,557
227,270	1,258,400	254,703,033
1,825	1,022,600	402,577,983
102,540	5,530,900	485,870,106
	1,985,500	507,620,616
	1,324,300	530,911,351
	<u>11,649,100</u>	<u>1,252,052,408</u>
<u>21,076,289</u>	<u>190,984,600</u>	<u>16,363,519,985</u>

1986

C O U N T Y

EQUALIZED VALUATION PER STUDENT - 1985

ESSEX COUNTY K-12 SCHOOL DISTRICTS

Rank**	DISTRICT	Equalized Valuation	Student Enrollment	Equalized Valuation Per Student
1	Millburn	1,830,033,999 1,592,875,437	2,725 2,614	700,090 584,541
2	Livingston	1,844,124,379 1,609,281,214	4,332 4,315	427,375 371,487
3	Cedar Grove	504,786,438 454,404,006	1,353 1,315	383,868 335,849
4 5	Caldwell- West Caldwell*	818,064,722 742,532,416	2,508 2,420	338,043 296,066
5 4	Verona	594,727,721 507,620,616	1,817 1,712	347,388 279,373
6	West Orange	1,407,429,527 1,252,052,408	4,545 4,446	316,561 275,479
7 8	South Orange- Maplewood*	1,282,095,758 1,132,395,664	5,045 4,884	262,509 224,459
8 7	Montclair	1,451,909,656 1,218,427,220	5,429 5,226	277,824 224,429
9	Nutley	929,183,984 846,834,557	3,799 3,662	253,737 222,910
10 11	Bloomfield	1,222,023,331 1,065,114,298	5,456 5,227	233,791 195,219
11 10	Glen Ridge	300,009,222 256,795,688	1,347 1,237	242,530 190,643
12	Belleville	774,216,192 679,264,574	4,326 4,231	182,987 157,019
13	Irvington	632,885,575 591,855,418	9,196 9,050	69,932 64,360
14	Orange	279,789,462 254,703,033	4,126 4,089	68,425 61,731
15	East Orange	561,998,280 524,404,132	12,341 12,152	46,247 42,493
16	Newark	2,339,705,724 2,144,515,039	54,934 54,231	43,143 39,038

* Combined valuation figure used

** Rank-From highest to lowest equalized valuation per student.

TOTAL TAX RATES
OF ALL
ESSEX COUNTY MUNICIPALITIES
1985

<u>Rank</u> ¹	<u>MUNICIPALITY</u>	<u>Actual Tax Rate</u>	<u>Ratio</u> ²	<u>Adjusted₃ Tax Rate</u>
1	East Orange	10.86 10.75	71.24 65.74	7.74 7.07
2 3	Newark	11.93 12.83	45.75 41.16	5.46 5.28
3 2	Orange	11.81 13.86	46.19 41.56	5.46 5.76
4	Irvington	8.60 10.27	51.84 48.08	4.46 4.94
5	South Orange	8.04 8.96	51.00 45.09	4.10 4.04
6	Glen Ridge	4.21 4.73	92.53 79.56	3.90 3.76
7	Maplewood	4.48 5.00	84.06 74.51	3.77 3.73
8 9	Bloomfield	9.12 10.32	40.58 35.43	3.70 3.66
9 11	Montclair	9.72 10.91	37.95 32.25	3.69 3.52
10 8	Belleville	5.50 6.37	65.83 58.63	3.62 3.73
11 10	West Orange	3.35 3.74	105.80 95.16	3.54 3.56
<u>12</u>	<u>Nutley</u>	<u>5.96</u> 6.53	<u>57.82</u> 52.50	<u>3.45</u> 3.43
13	Caldwell	6.67 7.43	49.64 44.20	3.31 3.28
14	Verona	3.17 3.70	102.06 86.25	3.24 3.19
15	West Caldwell	5.32 5.91	54.68 50.92	2.91 3.01
16	North Caldwell	2.96 3.55	88.98 78.06	2.63 2.77
17	Cedar Grove	4.45 4.85	56.88 52.56	2.53 2.55
18	Fairfield	4.12 4.63	58.88 51.95	2.43 2.41
19 20	Livingston	4.57 5.18	50.95 45.57	2.33 2.36
20 19	Roseland	4.18 4.82	54.52 49.08	2.28 2.37
21	Millburn	2.31 2.72	98.19 85.69	2.27 2.33
22	Essex Fells	5.35 6.21	42.29 36.02	2.26 2.24

¹Ranked in descending order of adjusted tax rates

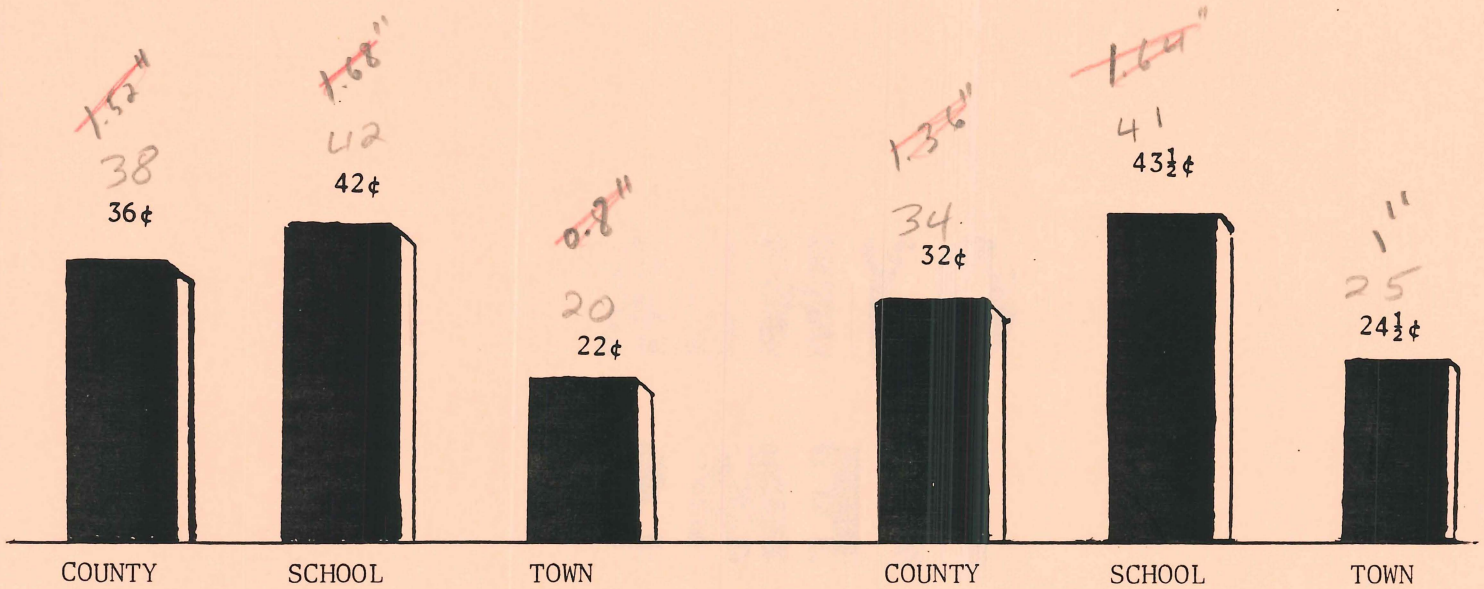
²Ratio of assessed value to true value (expressed as percent)

³Tax rate if ratio were 100%

**OTHER
ITEMS**

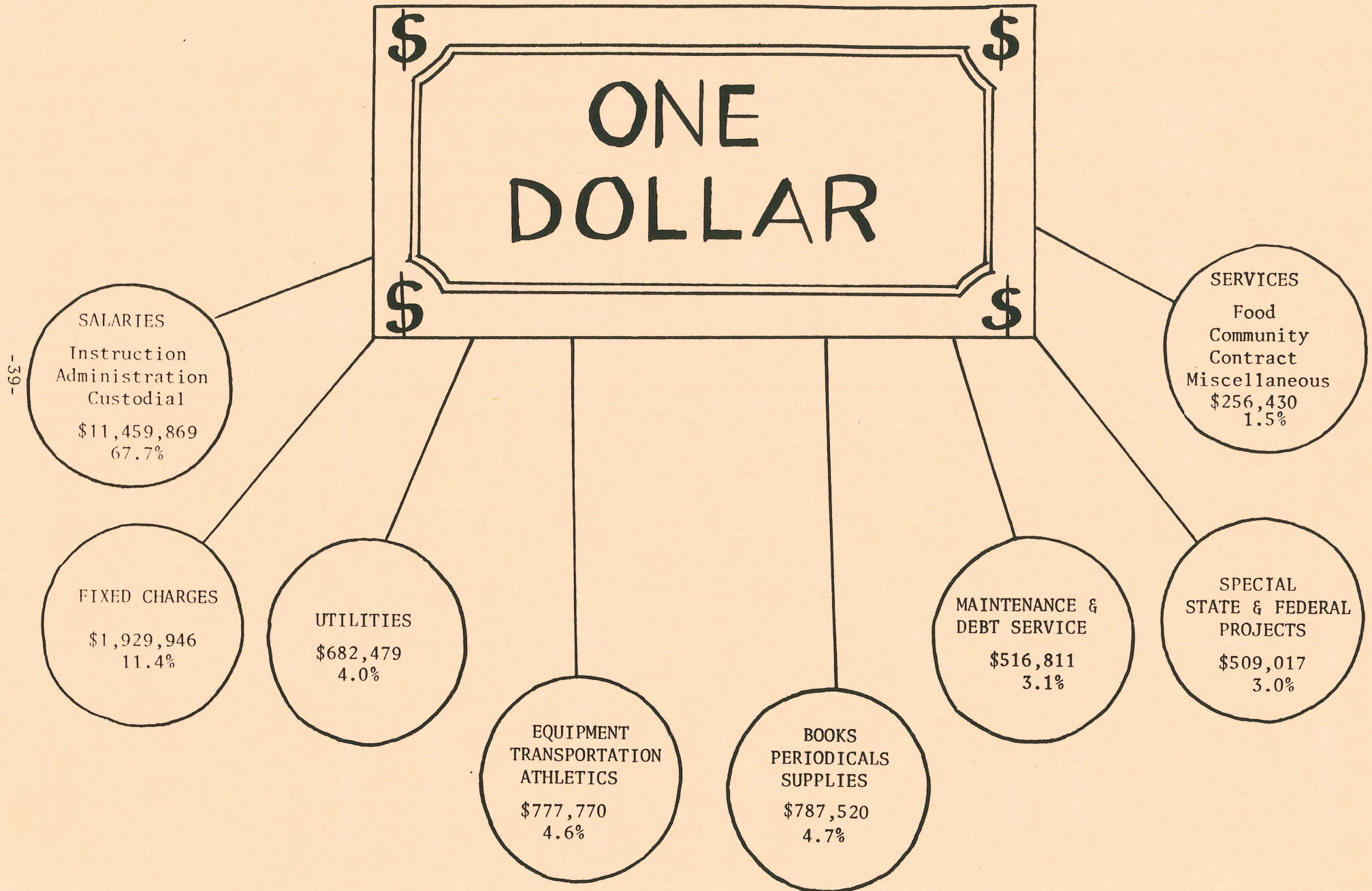
DISTRIBUTION OF TAX DOLLAR

COMPARISON WITH TEN YEARS AGO



	<u>1975</u>		<u>1976</u>		<u>1985</u>	
	<u>RATE</u>		<u>DOLLAR</u>		<u>RATE</u>	<u>DOLLAR</u>
County	2.05	2.42	.36	.38	2.23	1.90 .34 .32
School	2.36	2.67	.42	.42	2.68	2.60 .41 .43½
Town	1.23	1.24	.22	.20	1.62	1.46 .05 .24½
	5.64		1.00	1.00	6.53	5.96 1.00
	6.33					

HOW THE EDUCATION DOLLAR IS SPENT
1986-1987



DISTRIBUTION OF ATHLETIC BUDGET

	REVENUES			
	<u>Actual Revenues 1984-1985</u>	<u>Budget 1985-1986</u>	<u>Tentative Budget 1986-1987</u>	<u>Increase or (Decrease)</u>
Basketball	\$ 1,994	\$ 2,500	\$ 3,000	\$ 500
Football	8,486	14,000	9,000	(5,000)
Wrestling	851	1,000	1,500	500
Girls Basketball	676	1,300	1,600	300
Board of Education Subsidy	254,300	257,200	271,734	14,534
Miscellaneous	2,103	-0-	-0-	-0-
Total Revenues	<u>\$268,410</u>	<u>\$276,000</u>	<u>\$286,834</u>	<u>\$ 10,834</u>

DISBURSEMENTS

	Actual Disbursements 1984-1985	Budget 1985-1986	Tentative Budget 1986-1987	Increase or (Decrease)
Band and Cheerleaders	\$ 9,189.10	\$ 11,127	\$ 9,871	\$ (1,256)
Baseball	23,058.40	17,546	18,064	518
Basketball	15,385.32	16,012	17,625	1,613
Crew	17,881.81	26,804	27,426	622
Football	60,431.08	53,900	58,096	4,196
Golf	2,237.00	3,067	3,165	98
Tennis	2,209.00	2,992	3,087	95
Rifle	3,181.20	3,703	4,042	339
Bowling	2,048.75	2,437	2,367	(70)
Soccer	13,725.57	13,450	16,057	2,607
Swimming	100.00	200	-0-	(200)
Track and Cross Country	18,658.59	20,860	27,367	6,507
Wrestling	17,397.90	15,056	12,349	(2,707)
Girls Basketball	13,341.88	11,636	13,324	1,688
Soccer	7,137.75	7,094	7,742	648
Softball	8,808.14	9,299	9,746	447
Tennis	2,187.75	2,942	2,867	(75)
Track and Cross Country	8,176.82	8,798	10,565	1,767
Volleyball	4,447.75	4,873	5,431	558
Gymnastics	-0-	8,214	-0-	(8,214)
All Sports and Medical	38,773.16	35,767	37,643	1,876
Miscellaneous	-0-	223	-0-	(223)
 Total Disbursements	 \$268,376.97	 \$276,000	 \$286,834	 \$ 10,834

STATEMENT OF ATHLETIC ACCOUNT
1984-1985

Balance July 1, 1984	\$	\$	21
----------------------	----	----	----

RECEIPTS

Board of Education Subsidies	254,300	
Football - 1984 Season	8,486	
Basketball	1,994	
Wrestling	851	
Girls' Athletics	676	
Miscellaneous Receipts	<u>2,103</u>	
		<u>268,410</u>
Total		\$268,431

DISBURSEMENTS

Football	\$ 60,431	
Basketball	15,385	
Wrestling	17,398	
Baseball	23,058	
Crew	17,882	
Track and Cross Country	18,659	
Girls' Athletics	44,100	
Band and Cheerleaders	9,189	
Golf	2,237	
Tennis	2,209	
Rifle	3,181	
Bowling	2,049	
Soccer	13,726	
Swimming	100	
Non-allocable Expenses	<u>38,773</u>	
		<u>\$268,377</u>

Cash Balance June 30, 1985	\$	<u><u>54</u></u>
----------------------------	----	------------------

STATEMENT OF CAFETERIA ACCOUNT
1984-1985

Balance July 1, 1984

\$16,027

INCOME

Sale of Food	\$200,432
Government Subsidy	57,692
Board of Education Subsidy	16,000
Other	<u>9,522</u>
Total	<u>\$283,646</u>

EXPENSES

Salaries		\$146,221
Food		
Inventory, July 1, 1984	\$ 2,793	
Purchases	<u>124,741</u>	
Total	<u>\$127,534</u>	
Less Inventory June 30, 1985	<u>3,784</u>	
Cost of Food Used		123,750
Supplies		9,393
Laundry		1,954
Other		<u>3,624</u>
Total		<u>\$284,942</u>

Excess of Expenses Over Income

\$(1,296)

Balance June 30, 1985

\$14,731

NUTLEY PUBLIC SCHOOL BUDGET 1986-87

WHO MAY VOTE?

U.S. Citizens, 18 years of age
Residents of Essex County for
30 days

You must have been a registered
voter in your district on or
before March 17, 1986

PUBLIC BUDGET HEARING

Monday, March 24, 1986, at 8 p.m.
Board of Education
375 Bloomfield Avenue

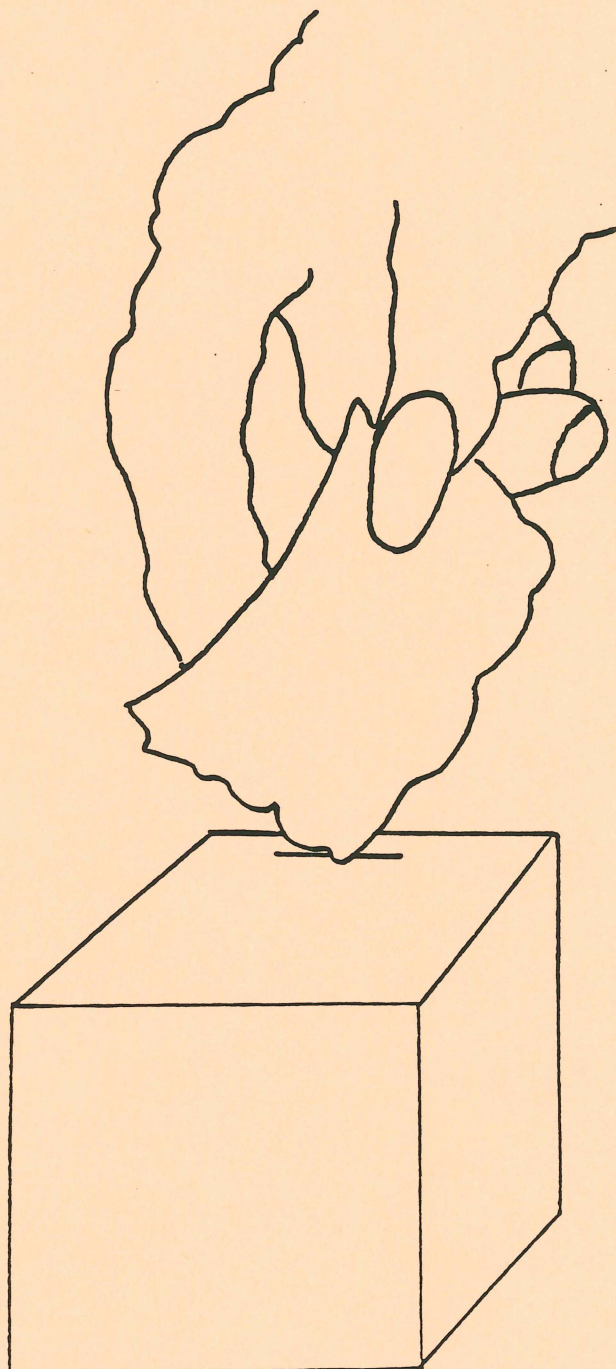
PUBLIC VOTING

Tuesday, April 15, 1986, from
2:30 to 9:00 p.m.

- 1) Approval of taxes for 1986-87 Budget
- 2) Election of three members to the
School Board for three year terms.

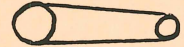
POLLING PLACES, BY DISTRICT

	<u>WARD</u>	<u>DISTRICT</u>
Lincoln School	1	1, 2 & 7
Radcliffe School	1	6
Franklin School	1	3, 4 & 5
Yantacaw School II	2	1, 5 & 6
Yantacaw School III	3	3, 4 & 5
Washington School	3	1, 2, 6 & 7
Spring Garden School	2	2, 3 & 4



THIS IS WHAT WILL APPEAR
ON THE VOTING MACHINE
AT THE
SCHOOL BOARD ELECTION

APRIL 15, 1986



YES

NO

PUBLIC
QUESTION

CURRENT
EXPENSE

~~\$13,335,064~~
14,708,910

FOR MEMBERS OF THE BOARD OF EDUCATION

FOR A TERM OF THREE YEARS

V O T E F O R T H R E E



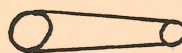
1A
Gerard T.
RESTAINO



2A
Frank V.
HERMO



3A
Charles J.
PIRO



4A
Frank L.
DE CROCE

