

Nutley

School

District

1987 - 1988

Budget

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A Letter to the People of Nutley

Dear Citizens of Nutley:

This booklet has been prepared by your elected Board of Education to explain the proposed school budget for 1987-88. Throughout this booklet, comparisons with current year budget amounts and last year's actual expenses are illustrated to provide you a clearer picture of our spending plan. As in past years, certain comparative data for other school districts in Essex County is also included.

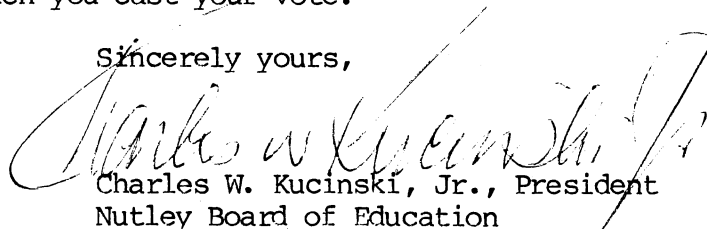
Nutley's "cap" for the current expense budget is 13.95%. However, the proposed current expense budget for 1987-88 is \$18,407,934 which is \$829,187 below the "budget cap." The total budget has increased by 7.4% from 1986-87.

Last year's budget showed a 4.8% increase. A variety of factors have contributed to a somewhat higher increase this year. Among these are increases in costs for insurance, tuition, transportation and food service. In addition, new expenses for compliance with governmental regulation and normal salary increases are included.

The Board and its administrative team have spent many hours analyzing the proposal and have tried to produce a responsible budget which provides the kind of quality education to the students of Nutley that all of us desire. The Board has paid particular attention to budgetary items involving personnel, equipment and athletics to insure that we concentrate on what is truly important as it pertains to our children. We believe that we have maintained a proper balance between the obligation to our students and to the community's ability to pay the taxes required.

The school election for 1987-88 will take place on Tuesday, April 7, 1987 from 2:30 - 9:00 p.m. We hope you will study the information contained in this booklet as well as any other factual information on the budget, so that you are knowledgeable when you cast your vote.

Sincerely yours,



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

BUDGET STATEMENT

SCHOOL DISTRICT BUDGET STATEMENT
FOR THE SCHOOL YEAR 1987-1988

Board of Education of <u>Nutley</u> County of <u>Essex</u>	Sept. 30, 1985 <u>ACTUAL</u>	Sept. 30, 1986 <u>ACTUAL</u>	Sept. 30, 1987 <u>ESTIMATED</u>
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ENROLLMENTS

Resident Pupils	3,682	3,581	3,480
Pupils in State Facilities	3	3	3
Private School Placements	22	27	27
Pupils Received	23	15	3
Total	3,730	3,626	3,513
Pupils Sent to Other Districts			
a. To Regular Programs	11.5	12.5	10
b. To Special Education Programs	12.5	15	22

SOURCES OF REVENUE

	1985-86 <u>ACTUAL</u>	1986-87 <u>ANTICIPATED</u>	1987-88 <u>ANTICIPATED</u>
CURRENT EXPENSE			
Local			
Balance Appropriated	\$ 500,000	\$ 683,410	\$ 600,000
Local Tax Levy	12,729,740	13,335,064	14,708,910
Tuition	125,237	54,000	13,500
Miscellaneous	110,637	30,000	30,000
State			
Equalization Aid	1,474,200	1,431,982	1,386,207
Approved Transportation	215,166	266,038	324,548
Categorical Aids	640,364	795,348	908,219
Other State Aids	202,416	203,325	191,849
Federal			
Vocational (P.L. 98-524)	17,182	18,230	18,230
Chapter I	121,534	126,517	107,539
Chapter II	18,362	24,213	16,232
Handicapped (P.L. 94-142)	82,058	96,586	88,200
Other	55,891	50,237	14,500
TOTAL CURRENT EXPENSE	\$16,292,787	\$17,114,950	\$18,407,934
DEBT SERVICE			
Balance Appropriated	\$ 100	\$ 0	\$ 0
Local Tax Levy	120,451	103,176	103,599.25
State Debt Service Aid	22,305	14,413	4,492
TOTAL DEBT SERVICE	\$ 142,856	\$ 117,594	\$ 108,091.25
TOTAL REVENUE	\$16,435,643	\$17,232,544	\$18,516,025.25

APPROPRIATIONS

CURRENT EXPENSE	1985-1986 <u>EXPENDITURES</u>	1986-1987 <u>APPROPRIATIONS</u>	1987-1988 <u>APPROPRIATIONS</u>
ADMINISTRATION			
Salaries	\$ 457,351	\$ 475,510	\$ 494,513
Contracted Services	67,175	60,675	81,350
Other Expenses	<u>94,663</u>	<u>84,400</u>	<u>89,825</u>
Sub-Total	\$ 619,189	\$ 620,585	\$ 665,688
INSTRUCTION			
Salaries-Principals	\$ 538,054	\$ 574,653	\$ 632,322
Salaries-Supv. of Instr.	411,554	438,188	440,920
Salaries-Teachers	6,792,398	7,174,827	7,759,670
Salaries-Other Instr. Staff	811,322	830,934	924,445
Salaries-Sec. & Cler. Asst.	379,244	382,498	409,853
Other Salaries for Instr.	83,513	70,877	76,872
Textbooks	87,753	122,321	160,106
School Lib. & Audio- Visual Materials	105,902	145,722	156,000
Teaching Supplies	305,194	319,386	348,131
Other Expenses	<u>193,201</u>	<u>181,515</u>	<u>200,341</u>
Sub-Total	\$ 9,708,135	\$10,290,921	\$11,108,661
HEALTH SERVICES			
Salaries	\$ 13,168	\$ 13,830	\$ 14,518
Other Expenses	<u>13,737</u>	<u>16,100</u>	<u>16,800</u>
Sub-Total	\$ 26,905	\$ 29,930	\$ 31,318
TRANSPORTATION			
Salaries	\$ 171,061	\$ 146,950	\$ 192,534
Contr. Serv. & Pub. Carriers	39,735	35,260	25,775
Replacement of Vehicles	51,399	21,800	21,000
Purchase of New Vehicles/ Equipment	493	0	0
Pupil Trans.-Insurance	13,621	24,775	32,000
Curricular Activities	35,880	45,515	45,000
Other Expenses	<u>48,260</u>	<u>43,800</u>	<u>46,000</u>
Sub-Total	\$ 365,449	\$ 318,100	\$ 362,309
OPERATION			
Salaries	\$ 839,035	\$ 969,248	\$ 1,008,778
Contracted Services	9,225	11,300	12,200
Heat	221,933	283,497	290,000
Utilities	272,051	343,982	358,572
Supplies	41,880	51,813	55,440
Other Expenses	<u>4,113</u>	<u>7,685</u>	<u>8,220</u>
Sub-Total	\$ 1,388,237	\$ 1,667,525	\$ 1,733,210

CURRENT EXPENSE (Continued)

	1985-1986 <u>EXPENDITURES</u>	1986-1987 <u>APPROPRIATIONS</u>	1987-1988 <u>APPROPRIATIONS</u>
MAINTENANCE			
Contracted Services	\$ 415,176	\$ 312,568	\$ 371,284
Replacement of Equip.	81,885	84,216	66,929
Purchase of New Equip.	121,998	104,769	45,332
Other Expenses	<u>115,383</u>	<u>92,849</u>	<u>111,651</u>
Sub-Total	\$ 734,442	\$ 594,402	\$ 595,196
FIXED CHARGES			
Employee Retire. Contr.	\$ 345,472	\$ 383,375	\$ 408,110
Insurance & Judgments	966,319	1,155,370	1,343,838
Tuition - Special	319,933	435,000	517,642
Tuition - State Facilities	<u>24,415</u>	<u>26,201</u>	<u>26,879</u>
Sub-Total	\$ 1,656,139	\$ 1,999,946	\$ 2,296,469
SUNDRY ACCOUNTS			
Food Services	\$ 47,000	\$ 17,500	\$ 33,000
Student Body Activities	270,200	271,734	284,360
Community Services	<u>1,473</u>	<u>2,500</u>	<u>2,200</u>
Sub-Total	\$ 318,673	\$ 291,734	\$ 319,560
SPECIAL EDUCATION			
Trainable - Salaries	\$ 68,518	\$ 48,476	\$ 0
Trainable - Other Exp.	1,557	1,140	0
Neuro. Imp. - Salaries	48,680	80,072	80,787
Neuro. Imp. - Other Exp.	2,297	3,300	4,000
Percep. Imp. - Salaries	62,784	68,715	54,161
Percep. Imp. - Other Exp.	2,935	5,791	6,080
Chronically Ill - Salaries	-0-	7,700	8,104
Comm. Hand. - Salaries	19,931	21,426	23,330
Comm. Hand. - Other Exp.	3,636	2,355	1,950
Pre-Sch. Hand. - Salaries	26,505	40,792	45,976
Pre-Sch. Hand. - Other Exp.	1,054	2,025	2,100
Speech - Salaries	66,364	71,770	76,049
Speech - Other Exp.	777	548	550
Home Inst. - Salaries	7,954	8,350	9,850
Home Inst. - Other Exp.	-0-	265	150
Resource Room - Salaries	172,441	244,570	283,323
Resource Room - Other Exp.	<u>3,428</u>	<u>8,660</u>	<u>10,250</u>
Sub-Total	\$ 488,861	\$ 616,455	\$ 606,660
SPECIAL PROJECTS			
Federal			
Vocational	\$ 12,897	\$ 18,230	\$ 18,230
ECIA	190,555	150,730	123,771
Handicapped	83,776	96,586	88,200
Other	<u>34,671</u>	<u>50,237</u>	<u>14,500</u>

CURRENT EXPENSE (Continued)

	1985-1986 <u>EXPENDITURES</u>	1986-1987 <u>APPROPRIATIONS</u>	1987-1988 <u>APPROPRIATIONS</u>
SPECIAL PROOJECTS (cont'd.)			
State			
State Compensatory			
Education	\$ 88,615	\$ 185,183	\$ 269,578
Bilingual	31,438	33,628	35,302
Nonpublic Textbooks	17,931	16,926	17,109
Nonpublic Services	124,547	133,832	122,173
Other	<u>2,042</u>	<u>0</u>	<u>0</u>
Sub-Total	\$ 586,472	\$ 685,352	\$ 688,863
TOTAL CURRENT EXPENSES	\$15,892,502	\$17,114,950	\$18,407,934
DEBT SERVICE			
Principal	\$ 100,000	\$ 80,000	\$ 75,000
Interest	<u>42,856</u>	<u>37,594</u>	<u>33,091.25</u>
TOTAL DEBT SERVICE	\$ 142,856	\$ 117,594	\$ 108,091.25
TOTALS	\$16,035,358	\$17,232,544	\$18,516,025.25

**SUMMARY OF
REVENUES AND
EXPENDITURES**

REVENUES

<u>Account</u>	<u>Actual Receipts 1985-1986</u>	<u>Budget 1986-1987</u>	<u>Tentative Budget 1987-1988</u>	<u>Increase or (Decrease)</u>
<u>CURRENT EXPENSE</u>				
Local Sources:				
Appropriate from Balance	\$ 500,000	\$ 683,410	\$ 600,000	\$ (83,410)
Local Tax Levy	12,729,740	13,335,064	14,708,910	1,374,346
Tuition	125,237	54,000	13,500	(41,000)
Miscellaneous	110,637	30,000	30,000	-0-
State Sources:				
Equalization Aid	1,474,200	1,431,982	1,386,207	(45,775)
Approved Transportation	215,166	266,038	324,548	58,510
Special Education	518,627	576,537	603,339	26,802
Compensatory Education	88,615	185,183	269,578	84,395
Bilingual Education	33,122	33,628	35,302	1,674
Non-Public Textbooks	17,931	16,926	17,109	183
Non-Public Services	131,918	133,832	122,173	(11,659)
Other	52,567	52,567	52,567	-0-
Federal Sources:				
Vocational (P.L. 94-482)	17,182	18,230	18,230	-0-
ECIA (Chapters I & II)	139,896	150,730	123,771	(26,959)
Handicapped (P.L. 94-142)	82,058	96,586	88,200	(8,386)
Other	55,891	50,237	14,500	(35,737)
TOTAL CURRENT EXPENSE	\$16,292,787	\$17,114,950	\$18,407,934	\$1,292,984
<u>DEBT SERVICE</u>				
Local Sources:				
Appropriate from Balance	\$ 100	\$ -0-	\$ -0-	\$ -0-
Local Tax Levy	120,451	103,176	103,599.25	423.25
State Sources:				
Debt Service Aid	22,305	14,418	4,492	(9,926)
TOTAL DEBT SERVICE	142,856	117,594	108,091.25	(9,502.75)
TOTAL BUDGET	\$16,435,643	\$17,232,544	\$18,516,025.25	\$1,283,481.25

EXPENDITURES

<u>A/C No.</u>	<u>Account</u>	<u>Actual Expense 1985-1986</u>	<u>Budget 1986-1987</u>	<u>Tentative Budget 1987-1988</u>	<u>Increase or (Decrease)</u>
100	Administration	\$ 619,189	\$ 620,585	\$ 665,688	\$ 45,103
200	Instruction	9,708,135	10,290,921	11,108,661	817,740
400	Health Services	26,905	29,930	31,318	1,388
500	Transportation	365,449	318,100	362,309	44,209
600	Operation of Plant	1,388,237	1,667,525	1,733,210	65,685
700	Maintenance of Plant	734,442	594,402	595,196	794
800	Fixed Charges	1,656,139	1,999,946	2,296,469	296,523
900	Food Services	47,000	17,500	33,000	15,500
1000	Student Body Activities	270,200	271,734	284,360	12,626
1100	Community Services	1,473	2,500	2,200	(300)
	Special Education	<u>488,861</u>	<u>616,455</u>	<u>606,660</u>	<u>(9,795)</u>
	CURRENT EXPENSE	\$15,306,300	\$16,429,598,	\$17,719,071	\$ 1,289,473
	SPECIAL PROJECTS	<u>586,472</u>	<u>685,352</u>	<u>688,863</u>	<u>3,511</u>
	TOTAL CURRENT EXPENSE	\$15,892,502	\$17,114,950	\$18,407,934	\$ 1,292,984
	DEBT SERVICE	<u>142,856</u>	<u>117,594</u>	<u>108,091.25</u>	<u>(9,502.75)</u>
	TOTAL BUDGET	\$16,035,358	\$17,232,544	\$18,516,025.25	\$ 1,283,481.25

BUDGET

CURRENT EXPENSE

100
ADMINISTRATION

<u>Account</u>	<u>Actual Expense 1985-1986</u>	<u>Budget 1986-1987</u>	<u>Tentative Budget 1987-1988</u>	<u>Increase or (Decrease)</u>
110 Salaries	\$457,351	\$475,510	\$494,513	\$19,003
120A Auditor	17,500	14,500	16,000	1,500
120B Legal Expense	12,510	25,675	25,350	(325)
120C Architects Fees	11,864	8,000	8,000	-0-
120D Other Cont. Serv. for Administration	25,301	12,500	32,000	19,500
130A Expense of Board Members and School Boards Assoc. Dues	28,035	28,810	30,825	2,015
130BF Office Supplies & Expenses	45,053	32,990	35,000	2,010
130D Elections	4,181	3,000	3,500	500
130M Printing & Publications	2,648	1,695	2,000	305
130N Other Expense	<u>14,746</u>	<u>17,905</u>	<u>18,500</u>	<u>595</u>
Total Administration	\$619,139	\$620,585	\$665,688	\$45,103

Salaries - Superintendent, Secretary-Business Administrator, Assistant Superintendent, Manager of Accounts, Manager of Buildings and Grounds, Coordinator of Computer Operations, eleven full-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.

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. Board policy consultant service and consultant services required for compliance with New Jersey Right-To-Know law concerning hazardous substances.

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, and advertising for professional personnel.

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 1985-1986</u>	<u>Budget 1986-1987</u>	<u>Tentative Budget 1987-1988</u>	<u>Increase or (Decrease)</u>
Salaries				
211 Principals	\$ 538,054	\$ 574,653	\$ 632,322	\$ 57,669
212 Supervisors	411,554	438,188	440,920	2,732
213 Teachers	6,792,398	7,174,827	7,759,670	584,843
214 Other Instr. Staff	811,322	880,934	924,446	43,512
215 Secretaries	379,244	382,498	409,853	27,355
216 School Aides	83,513	70,877	76,872	5,995
220 Textbooks	87,753	122,321	160,106	37,785
230A Library Books	49,296	72,000	79,000	7,000
230B Periodicals & Newspapers	13,852	14,143	15,500	1,357
230C Audio-Visual Materials	39,723	54,758	56,500	1,742
230E Library Supplies	3,031	4,821	5,000	179
240 Teaching Supplies	305,194	319,386	348,131	28,745
250A Misc. Supplies for Instr.	72,723	83,275	90,770	7,495
250B Travel Exp. for Instr.	15,112	7,220	14,000	6,780
250C Misc. Expenses for Instr.	<u>105,366</u>	<u>91,020</u>	<u>95,571</u>	<u>4,551</u>
Total Instruction	\$9,708,135	\$10,290,921	\$11,108,661	\$817,740

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, Science, and Social Studies. Also included is one Mathematics Coordinator.

<u>Teachers</u> -	Contracted Salaries	\$7,381,870
	Substitutes	168,000
	Driver Education	31,000
	Summer Programs	41,000
	Curriculum Workshops	45,000
	C.A.T.	29,000
	Extra-Curricular	23,000
	Intra-Mural	5,800
	Advanced Degree Status and Credit Reimbursement	<u>35,000</u>
		\$7,759,670

INSTRUCTION - Continued

Salaries of: (cont'd.)

Contracted Salaries are for 221 classroom teaching positions. Nineteen Special Education teachers are budgeted under separate Special Education Accounts.

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.

Other Instructional Staff (25) - Seven full time librarians, nine full time counselors, two social workers, two psychologists, four learning disabilities teacher-consultants, and one media specialist.

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

School Aides - Four full time instructional aides (three of which are budgeted in Special Education categories) 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 \$31.00 per pupil for the high school, \$29.00 per pupil for Franklin School, and \$29.00 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 \$23.00 per pupil for the high school, \$21.00 per pupil for Franklin School, and \$21.00 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 \$4.20 per pupil.

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.

INSTRUCTION - continued

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 \$89.00 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, and computer software.

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 1985-1986</u>	<u>Budget 1986-1987</u>	<u>Tenative Budget 1987-1988</u>	<u>Increase or (Decrease)</u>
410A Salaries	\$13,168	\$13,830	\$14,518	\$ 688
420A Medical Supplies	5,136	4,285	5,500	1,215
420C Misc. Expense	<u>8,601</u>	<u>11,815</u>	<u>11,300</u>	<u>(515)</u>
Total Health Services	\$26,905	\$29,930	\$31,318	\$1,388

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 1985-1986</u>	<u>Budget 1986-1987</u>	<u>Tentative Budget 1987-1988</u>	<u>Increase or (Decrease)</u>
510 Salaries	\$171,061	\$146,950	\$192,534	\$ 45,584
520A Transportation Contracts	35,230	25,810	19,375	(6,435)
520B&C Public Carriers	4,505	9,450	6,400	(3,050)
530 Replacement of Vehicles	51,399	21,800	21,000	(300)
535 New Vehicles/Equipment	493	-0-	-0-	-0-
540 Insurance	18,621	24,775	32,000	7,225
545 Athletic & Field Trips	35,880	45,515	45,000	(515)
550 Other Expense - Operation & Maintenance	48,260	43,800	46,000	2,200
 Total Pupil Transportation Services	 \$365,449	 \$318,100	 \$362,309	 \$44,209

Salaries - Transportation Coordinator, thirteen bus drivers, six bus attendants, and substitute drivers as needed. Special education placements require daily transportation to Midland Park, Pompton Plains, Morristown, Mountainside and all points in between. Daily transportation is provided for 46 special education and 24 vocational students out of the district, as well as for 54 students to our own special classes at Spring Garden, Washington, Yantacaw, Franklin, and the High School. Also, weekly transportation for 3 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 - Replacement of one vehicle.

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

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

Other Expense - Operating costs of pupil transportation vehicles.

The State of New Jersey reimburses the local district 90% of the total costs of eligible pupil transportation. Eligible pupil transportation comprises all costs related to regular to and from school transportation.

600
OPERATION OF PLANT

	<u>Account</u>	<u>Actual Expense 1985-1986</u>	<u>Budget 1986-1987</u>	<u>Tentative Budget 1987-1988</u>	<u>Increase or (Decrease)</u>
610	Salaries	\$ 839,035	\$ 969,248	\$1,008,778	\$39,530
620	Contracted Services	9,225	11,300	12,200	900
630	Heat	221,933	283,497	290,000	6,503
640BC	Electricity and Gas	211,730	262,692	282,692	20,000
640D	Telephone	60,321	81,290	75,880	(5,410)
650	Supplies for Operation of Plant	41,880	51,813	55,440	3,627
660	Other Expense	<u>4,113</u>	<u>7,685</u>	<u>8,220</u>	<u>535</u>
	Total Operation of Plant	\$1,388,237	\$1,667,525	\$1,733,210	\$65,685

Salaries - Provides for 30 full-time and 2 half-time custodians, 7 groundskeepers, and 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 - Cost of fuel oil and gas for heating all school facilities. Budget appropriations reflect the continued lower price in heating oil and allowance for normal inflationary increases for natural gas.

Electricity and Gas - Increases projected as a result of anticipated rate hikes by Public Service Electric and Gas Company.

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 1985-1986</u>	<u>Budget 1986-1987</u>	<u>Tentative Budget 1987-1988</u>	<u>Increase or (Decrease)</u>
CONTRACTED SERVICES				
720A Grounds	\$ 23,204	\$ 13,000	\$ 21,350	\$ 8,350
720B Buildings	256,027	187,918	219,934	32,016
720C Equipment	135,945	111,650	130,000	18,350
PURCHASE OF NEW EQUIPMENT				
730A Replacement - Instructional	34,919	69,202	48,996	(20,206)
730B Replacement - Non-Instructional	46,966	15,014	17,933	2,919
730C New Equipment	121,888	104,769	45,332	(59,437)
OTHER EXPENSES				
740A Grounds Materials (Includes DeMuro Park)	53,524	18,000	22,000	4,000
740B Building Materials	44,521	70,195	86,151	15,956
740C Material for Repair of Equipment	<u>17,338</u>	<u>4,654</u>	<u>3,500</u>	<u>(1,154)</u>
 Total Maintenance of Plant	 \$734,442	 \$594,402	 \$595,196	 \$ 794

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 Repair of blacktop areas at Lincoln, Spring Garden, and Yantacaw Schools. Repair of backstops, steps and curb at Spring Garden School. Repainting of parking lines and numbers at Spring Garden School. Improvement of grading on south playground at Yantacaw School. General repairs for sidewalks as needed, retaining walls, steps, playgrounds, parking lots, fences, etc. by outside contractors.

MAINTENANCE OF PLANT - Continued

720B Buildings -

High School - Roof repairs for new wing, foreign language wing and teachers' cafeteria; extension of security alarm system, electrostatic painting of approximately 190 lockers, installation of overhead fans in Physical Education office, installation of sink unit in teachers' cafeteria, necessary plumbing work associated thereto, new door opening at loading dock.

Franklin - Replacement of front section of auditorium carpet, replace doors and combination locks and repair of interiors of 3rd floor lockers (first year of three year program), installation of new flooring in two classrooms.

Lincoln - Install drop ceiling in one classroom and lavatory, plastering in cafeteria, storage room and bookroom; replacement of ceiling blocks, repair/replacement of door frame to gymnasium.

Radcliffe - Roof repair on south wing of building.

Spring Garden - Repointing/Regrouting of brick work (continuation of program begun in 1986-87), installation of new P.A. system in auditorium, replacement of light fixtures in library storage room, install suspended ceiling in one classroom; repair prior water seepage damage (plastering).

Washington - Install suspended ceiling in two classrooms.

Yantacaw - Wall covering for office lavatory.

All Elementary Schools - Continuation of program to add/update exit and emergency lighting in accordance with new State fire code. (In 1986-87, the High School and Franklin School were completely updated in this regard.)

General - Repairs to boilers, burners, oil tanks, heating and ventilation units, air conditioners, minor roof repairs, electrical repairs, welding, waterproofing, plastering, door locks and hardware, fire detection systems, clocks and intercoms, plumbing, and other items related to upkeep of school facilities.

720C Equipment -

All Schools - Service agreements on electric typewriters, photocopiers, computer hardware, duplicating machines, other office machines. Repair of musical instruments, furniture, lawn mowers, snow blowers, tractors, driver education vehicles, grounds equipment, maintenance equipment, microscopes, audio visual equipment, industrial arts equipment, photographic equipment, scoreboards, and any other equipment in need of repair or service agreements.

PURCHASE OF EQUIPMENT

730A Replacement of Instructional Equipment -

High School - 20 typewriters and desks, 2 calculators, 8 sewing machines, cabinets and tables, 1 refrigerator, 1 card catalog cabinet, 1 16mm projector, 1 video camera, 1 upright piano, 1 baritone saxophone, 1 sousaphone case, 3 centogram balances.

MAINTENANCE OF PLANT - Continued

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

Franklin - 1 piccolo, 2 flutes, 1 cassette player/recorder.

Lincoln - 1 wall screen, 3 violin outfits, 1 clarinet outfit.

Radcliffe - 3 trombones, 1 clarinet, 1 flute, 1 trombone case.

Spring Garden - 1 alto saxophone, 1 trumpet, 2 trombones, 3 trombone cases, 1 Dukane slide projector, 2 filmstrip viewers, 2 compact record players.

Washington - 2 tables with adjustable legs, 20 desks and chairs, 1 adjustable blackboard, 3 violin outfits, 1 clarinet.

Yantacaw - 3 cassette player/recorders, 1 compact record player, 4 shelves for art kiln, 3 violin outfits.

730B Replacement of Non-Instructional Equipment

High School - 24 chairs, 4 tables, lease/purchase of photocopier for guidance offices, 1 electric typewriter, 1 timer.

Radcliffe - 36 stacking chairs, 12 bookracks, 24 desks.

Washington - Drapes for library, new cushions for lounge furniture, 10 window shades, 1 rubber runner for cafeteria.

Yantacaw - 4 chairs, 2 file cabinets, 1 duplicating machine.

Central Administration - 1 typewriter with word processing attachment, 1 room air conditioner.

730C Purchase of New Equipment

High School - 2 Apple computers with system savers, printer interface and work stations; 3 printers, 1 paper dolly with casters, 4 booktrucks, 1 suspension file, 1 software package for compact 5CNC lathe, 1 paper cutter, 1 exhaust fan (for dark room), 1 bookcase, 1 swivel chair, 2 Rolodex files, 1 desktop organizer, 1 computer stool, 2 computer workstations, disk organizer and binders, library shelving, tractor feed for printer, 1 file cabinet, 1 bulletin board, 4 stacking chairs, 1 roll top diskette file, assorted equipment for science labs, 2 ceiling fans, 1 table.

Franklin - 2 Apple computers with system savers, 2 printers with interface, 2 mobile carts, 1 Dukane filmstrip projector.

Lincoln - 1 alto saxophone outfit, 1 trumpet outfit, 1 mobile storage rack, 2 side arm chairs, 1 rhythm band outfit, 1 globe, 1 step stool, 5 tote trays, miscellaneous kindergarten equipment.

Radcliffe - 2 overhead projectors and tables, 1 hand vacuum, 1 lamp, 1 manual collator, 1 harness loom, 1 step stool, miscellaneous kindergarten equipment.

MAINTENANCE OF PLANT - Continued

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

Spring Garden - 2 cassette player/recorders, 1 trimmer, 1 bass metallophone, 1 instrument stand on wheels, 1 folding table, 3 chairs, 2 harness looms, 1 warping board, miscellaneous kindergarten equipment.

Washington - 20 folding chairs, 1 alto saxophone outfit, 1 bass xylophone, 1 instrument stand, miscellaneous kindergarten equipment.

Yantacaw - 4 mobile music stands, 1 alto saxophone outfit, 1 trumpet outfit, 1 sound filmstrip projector, 1 instructional easel, 2 chairs, 1 United States roller map, 1 storage unit, miscellaneous kindergarten equipment.

Computer Services - 5 Apple computers with system savers and carts, 3 printers with interface, 12 extended column 80 cards, 5 disk-drive units.

Special Services - 2 file cabinets, 1 rolling file, 1 examining lamp, 1 instructional easel, 1 listening center, 3 blood pressure kits.

OTHER EXPENSES

740 Plant/Grounds/Equipment Maintenance

High School - Paint girls locker room and shower room, install paneling, venetian blinds in math office, replace 3 sets of fire doors (completion of program).

Franklin School - Replace 4 sets of fire doors (first year of program), repair wood on gym ceiling.

Lincoln - Replacement of bathroom partition, replacement of selected auditorium seat parts.

Radcliffe - Painting in offices, 3 classrooms and second floor hallway; repair of cushions in lounge.

Spring Garden - Resurfacing of chalkboards in 2 rooms, repair of windows, installation of shelf in closet, scraping and painting of ceiling in gymnasium and 2 bathrooms, painting of principal's office.

Washington - Replacement of selected auditorium seat parts, replacement of 2 blackboards, replacement of counter tops in 3 rooms, installation of bookshelves in library, 20 benches for art room.

Yantacaw - Build storage unit and bookcase, remove wall into closet to gain more office space.

General - Grounds material including, but not limited to seed, lime, fertilizer, soil, ice-melting chemicals, sand, cement, gravel, etc. Building materials, including but not limited to lumber, pipe, conduit, glass, wiring, electrical supplies, light fixtures, heating and ventilation parts, locks, door checks and panic hardware, sheet metal, bulletin boards, paint and paint supplies, paneling, ceiling tiles, tools, shades, bathroom fixtures, roofing materials, etc. Also included are items for in-district repair of equipment.

800
FIXED CHARGES

<u>Account</u>	<u>Actual Expense 1985-1986</u>	<u>Budget 1986-1987</u>	<u>Tentative Budget 1987-1988</u>	<u>Increase or (Decrease)</u>
810A State & County Retirement Funds				
County Retirement Fund	\$ 1,060	\$ 11,175	\$ 11,100	\$ (75)
PERS (State)	151,341	180,122	181,486	1,364
TPAF Admin. Expense	10,950	18,214	28,210	9,996
Veterans' Prior Service Liability	19,034	-0-	-0-	-0-
810B Social Security	158,798	169,110	182,279	13,169
810C Pension Payments	4,289	4,754	5,035	281
820A&C Property & Liability Ins.	157,987	255,328	340,546	85,218
820B Employees Insurance	807,633	898,572	1,002,155	103,583
820D Fidelity Bonds	699	1,470	1,137	(333)
870 Tuition to Other Districts	319,933	435,000	517,642	82,642
870 Tuition to State Facilities	24,415	26,201	26,879	678
Total Fixed Charges	\$1,656,139	\$1,999,946	\$2,296,469	\$296,523

County Retirement Fund - Board's share of pension contributions for members of the Essex County Pension Fund, all but two 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. Also includes Board payment to TPAF for employers share of some employees who are paid with federal funds.

FIXED CHARGES - Continued

Veterans' Prior Service Liability - This amount is deducted from State aid payments and was 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 1986-1987.

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 \$899,558 and Worker's Compensation, anticipated to cost \$112,597.

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. This account also makes provision for residential placements where adequate day school facilities are not available.

Tuition to State Facilities - Nutley students placed in State schools by D.Y.F.S. Tuition cost is deducted directly from State aid.

TUITION TO OTHER DISTRICTS FOR SPECIAL EDUCATION PUPILS
1986-1987 and 1987-1988

<u>School or District</u>	<u>Classification</u>	<u>Number of Pupils</u>	<u>Tuition Per Pupil 1986-87</u>	<u>Total Cost 1986-87</u>	<u>Estimated Tuition Per Pupil 1987-88</u>	<u>Total Cost 1987-88</u>
American Institute Vineland	Emot. Dist.	1	\$ 10,900	\$ 10,900	\$ 18,875	\$ 18,875
Belleville Public Schools	Emot. Dist.	1	4,804	4,804	5,212	5,212
Bergen Center for Child Dev. Haworth	Emot. Dist.	1	10,900	10,900	11,957	11,957
	Neur. Impaired	2	10,900	21,800	11,957	23,914
	Mult. Handicapped	2	10,900	21,800	11,957	23,914
Bergen County Spec. Services New Milford	Aud. Handicapped	2	3,037	6,074	3,295	6,590
Bloomfield Public Schools	Educable- Mentally Retarded	6	5,800	34,800	6,293	37,758
Calais School Whippany	Emot. Dist.	2	10,900	21,800	10,993	21,986
Cerebral Palsey Center Belleville	Mult. Handicapped	1	12,000	12,000	13,836	13,836
	Pre-School Handicapped	2	5,400	10,800	6,918	13,836
Cerebral Palsey Center Clifton	Mult. Handicapped	1	11,992	11,992	33,907	33,907
Chancellor Academy Pompton Plains	Percep. Impaired	2	10,900	21,800	12,267	24,534
Children's Institute Livingston	Emot. Dist.	1	10,900	10,900	18,214	18,214
Children's Spec. Hospital Mountainside	Pre-School Handicapped	1	5,400	5,400	11,855	11,855

TUITION TO OTHER DISTRICTS FOR SPECIAL EDUCATION PUPILS - Continued
1986-1987 and 1987-1988

<u>School or District</u>	<u>Classification</u>	<u>Number of Pupils</u>	<u>Tuition Per Pupil 1986-87</u>	<u>Total Cost 1986-87</u>	<u>Estimated Tuition Per Pupil 1987-88</u>	<u>Total Cost 1987-88</u>
Community School Demarest	Neur. Impaired	1	\$ 10,522	\$ 10,522	\$ 11,590	\$ 11,590
Deron School Livingston	Mult. Handicapped	1	10,900	10,900	12,645	12,645
Early Childhood Lrng. Ctr. Morristown	Neur. Impaired	1	10,900	10,900	13,552	13,552
Essex Sr. Academy Montclair	Emot. Dist.	1	10,800	10,800	11,718	11,718
Essex Valley School West Orange	Emot. Dist.	3	10,900	32,700	10,444	31,332
Felician School Lodi	Trainable- Mentally Retarded	1	8,889	8,889	9,285	9,285
Hackensack Public Schools	Emot. Dist.	1	3,362	3,362	3,648	3,648
Montclair Public Schools	Emot. Dist.	1	4,500	4,500	4,883	4,883
Montclair State College	Comm. Handicapped	1	9,680	9,680	10,503	10,503
Mountain Lakes Public Schools	Aud. Handicapped	1	12,500	12,500	13,563	13,563
New Milford Public Schools	Mult. Handicapped	1	4,012	4,012	4,353	4,353
	Emot. Dist.	1	9,100	9,100	10,750	10,750
No. Jersey Reg. School Morristown	Emot. Dist.	1	5,500	5,500	5,968	5,968
Passaic County Vocational	Neur. Impaired	1	8,831	8,831	9,582	9,582

TUITION TO OTHER DISTRICTS FOR SPECIAL EDUCATION PUPILS - Continued
1986-1987 and 1987-1988

<u>School or District</u>	<u>Classification</u>	<u>Number of Pupils</u>	<u>Tuition Per Pupil 1986-87</u>	<u>Total Cost 1986-87</u>	<u>Estimated Tuition Per Pupil 1987-88</u>	<u>Total Cost 1987-88</u>
Therapeutic School Belleville	Emot. Dist.	1	\$ 10,900	\$ 10,900	\$ 15,909	\$ 15,909
Verona Public Schools	Pre-School Handicapped	3	8,370	25,110	9,081	27,243
Sub Total		45		383,976		462,912
Pending Placements	Emot. Dist.	3			14,399	43,197
Contingency (New Entrants)						11,533
						517,642
Placements in State Schools and Institutions				26,201		26,829
Grand Total		48		\$ 410,177		\$544,471

SUNDRY ACCOUNTS

<u>Account</u>	<u>Actual Expense 1985-1986</u>	<u>Budget 1986-1987</u>	<u>Tentative Budget 1987-1988</u>	<u>Increase or (Decrease)</u>
900 Food Services	\$ 47,000	\$ 17,5000	\$ 33,000	\$15,500
1000 Student Body Activities	270,200	271,734	284,360	12,626
1100 Community Services	<u>1,473</u>	<u>2,500</u>	<u>2,200</u>	<u>(300)</u>
Total Sundry Accounts	\$318,673	\$291,734	\$319,560	\$27,826

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 delivered to the other three schools.

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 1985-1986 school year the schools were used free of charge 921 times: 437 by Scouts, 39 Parent-Teacher Associations, 143 student activities, 37 for the Nutley Symphony, 196 town activities, 1 for elections instructions, 3 for State Police practice and instruction, 3 for the ABC meetings and programs, 2 for charity benefits, 6 for Music Boosters Association, 1 for North Ward Section II meeting, 46 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>Actual Expense 1985-1986</u>	<u>Budget 1986-1987</u>	<u>Tentative Budget 1987-1988</u>	<u>Increase or (Decrease)</u>
Trainable-Salaries	\$ 68,518	\$ 48,476	\$ -0-	\$(48,476)
Trainable-Expenses	1,557	1,140	-0-	(1,140)
Neur. Impaired-Salaries	48,680	80,072	80,787	715
Neur. Impaired-Expenses	2,297	3,800	4,000	200
Percept. Impaired-Salaries	62,784	68,715	54,161	(14,554)
Percept. Impaired-Expenses	3,841	5,791	6,080	289
Chronically Ill-Salaries	-0-	7,700	8,104	404
Chronically Ill-Expenses	-0-	-0-	-0-	-0-
Comm. Handicapped-Salaries	19,931	21,426	23,330	1,904
Comm. Handicapped-Expenses	3,636	2,355	1,950	(405)
Pre-School Handicapped - Salaries	26,505	40,792	45,976	5,184
Pre-School Handicapped - Expenses	1,054	2,025	2,100	75
Speech - Salaries	66,364	71,770	76,049	4,279
Speech - Expenses	777	548	550	2
Home Instr.-Salaries	7,954	8,350	9,850	1,500
Home Instr.-Expenses	-0-	265	150	(115)
Resource Room-Salaries	172,441	244,570	283,323	38,753
Resource Room-Expenses	<u>3,428</u>	<u>8,660</u>	<u>10,250</u>	<u>1,590</u>
Total	\$488,861	\$616,455	\$606,660	\$ (9,795)

Since 1985, the New Jersey Department of Education has required that Special Education Program costs be accounted for separately. 1987/1988 is the first year that can illustrate comparisons to previous expenditures and current budget.

J-2
SPECIAL STATE & FEDERAL PROJECTS

<u>Account</u>	<u>Actual Expense 1985-1986</u>	<u>Budget 1986-1987</u>	<u>Tentative Budget 1987-1988</u>	<u>Increase or (Decrease)</u>
<u>Federal</u>				
Vocational Aid (94-482)	\$ 12,897	\$ 18,230	\$ 18,230	\$ -0-
ECIA Chapter I (97-35)	175,588	126,517	107,539	(18,978)
ECIA Chapter II (97-35)	14,967	24,213	16,232	(7,981)
Handicapped T6-B (94-142)	83,776	96,586	88,200	(8,386)
JTPA	3,324	2,500	2,500	-0-
SYETP	15,329	12,834	12,000	(834)
Other	18,060	34,903	-0-	(34,903)
<u>State</u>				
Compensatory Education	88,615	185,183	269,578	84,395
Bilingual Education	31,438	33,628	35,302	1,674
Non-Public Textbooks	17,931	16,926	17,109	183
Non-Public Auxiliary Services (Ch. 192)	70,469	82,461	78,483	(3,978)
Non-Public Handicapped Services (Ch. 193)	<u>54,078</u>	<u>51,371</u>	<u>43,690</u>	<u>(7,681)</u>
Total Special State & Federal Projects	\$586,472	\$685,352	\$688,863	\$ 3,511

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. Portion of funds goes to non-public school pupils.

Chapter II - Block grant, not limited to specific student population. Portion of funds goes to non-public school pupils.

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

SPECIAL STATE & FEDERAL PROJECTS (Continued)

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.

Non-Public Textbooks - Reimbursement from the State for purchase of textbooks for private and parochial school students. The district purchases textbooks for all New Jersey students in non-public schools in our town. 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.

DEBT SERVICE

1300
DEBT SERVICE

	<u>Actual Expense 1985-1986</u>	<u>Budget 1986-1987</u>	<u>Tentative Budget 1987-1988</u>	<u>Increase or (Decrease)</u>
Payment on Principal	\$100,000	\$ 80,000	\$ 75,000	\$(5,000)
Payment on Interest	<u>42,856</u>	<u>37,594</u>	<u>33,091.25</u>	<u>(4,502.75)</u>
Total Debt Service	\$142,856	\$117,594	\$108,091.25	\$(9,502.75)

OUTSTANDING BONDS

HIGH SCHOOL

Year of Issue	1970	Bonds
Interest Rate	5.75%	Outstanding
Original Issue	\$1,563,000	June 30th
Outstanding 7/1/87	\$ 613,000	\$613,000
1987-88	\$ 75,000	\$538,000
1988-89	75,000	463,000
1989-90	75,000	388,000
1990-91	75,000	313,000
1991-92	75,000	238,000
1992-93	75,000	163,000
1993-94	75,000	88,000
1994-95	75,000	13,000
1995-96	13,000	

Total
Bonds
To Be
Redeemed
Annually

\$75,000
75,000
75,000
75,000
75,000
75,000
75,000
75,000
13,000

Interest
To Be
Paid
Annually

\$33,091.25
28,778.75
24,466.25
20,153.75
15,841.25
11,528.75
7,216.25
2,903.75
373.75

Total
Annual
Debt
Service

\$108,091.25
103,778.75
99,466.25
95,153.75
90,841.25
86,528.75
82,216.25
77,903.75
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.

BASIC DATA
ESSEX COUNY 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 K-12 SCHOOL DISTRICTS
1984-1985, 1985-1986, AND 1986-1987

<u>DISTRICT</u>	<u>ENROLLMENTS</u>			<u>RANK</u>		
	<u>1984-1985</u>	<u>1985-1986</u>	<u>1986-1987</u>	<u>1984-1985</u>	<u>1985-1986</u>	<u>1986-1987</u>
Belleville	4,326	4,231	4,027	9	9	9
Bloomfield	5,456	5,227	5,087	4	4	5
Caldwell- West Caldwell	2,508	2,420	2,348	13	13	13
Cedar Grove	1,353	1,315	1,293	15	15	15
East Orange	12,341	12,152	12,410	2	2	2
Glen Ridge	1,347	1,237	1,192	16	16	16
Irvington	9,196	9,050	9,082	3	3	3
Livingston	4,332	4,315	4,197	8	8	7
Millburn	2,725	2,614	2,507	12	12	12
Montclair	5,429	5,226	5,198	5	5	4
Newark	54,934	54,231	53,041	1	1	1
<u>NUTLEY</u>	<u>3,799</u>	<u>3,662</u>	<u>3,570</u>	<u>11</u>	<u>11</u>	<u>11</u>
Orange	4,126	4,089	4,003	10	10	10
South Orange- Maplewood	5,045	4,884	4,783	6	6	6
Verona	1,817	1,712	1,619	14	14	14
West Orange	4,545	4,446	4,178	7	7	8

Source: New Jersey Department of Education
Essex County Office

BUDGET COMPARISONS
OF
ESSEX COUNTY SCHOOL DISTRICTS

<u>District</u>	<u>Final Budget 1985-86</u>	<u>Rank</u>	<u>Adopted Budget 1986-87</u>	<u>Rank</u>
Belleville	\$ 18,245,949	10	\$ 19,015,787	10
Bloomfield	23,854,251	7	26,177,174	7
Caldwell/ West Caldwell	13,255,689	14	13,402,327	14
Cedar Grove	7,565,786	17	7,997,587	17
East Orange	53,597,033	2	56,512,547	2
Essex Fells	913,748	22	915,019	22
Fairfield	3,202,297	19	3,292,185	19
Glen Ridge	6,759,925	18	6,994,644	18
Irvington	39,185,832	3	42,161,239	3
Livingston	23,446,625	8	24,054,556	8
Millburn	15,563,366	12	16,495,904	12
Montclair	30,376,445	4	29,472,518	4
Newark	289,082,291	1	299,853,454	1
No. Caldwell	2,143,352	20	2,670,076	20
<u>NUTLEY</u>	<u>16,379,022</u>	<u>11</u>	<u>17,010,566</u>	<u>11</u>
Orange	19,794,054	9	20,275,205	9
Roseland	1,916,910	21	1,984,683	21
South Orange/ Maplewood	25,994,836	5	27,951,471	5
Verona	9,037,935	16	9,595,902	16
West Essex	9,451,303	15	9,935,887	15
West Orange	25,625,362	6	27,299,720	6
Essex County Vo-Tech	14,050,143	13	14,102,063	13

Source: New Jersey Department of Education
Essex County Office

COMPARATIVE TOTAL BUDGETED COSTS
PER NUMBER OF PUPILS ON ROLL
FOR THE 1986-1987 SCHOOL YEAR

1.	\$ 6,580	Millburn
2.	6,534	West Orange
3.	6,185	Cedar Grove
4.	5,927	Verona
5.	5,868	Glen Ridge
6.	5,844	South Orange-Maplewood
7.	5,731	Livingston
8.	5,708	Caldwell/West Caldwell
9.	5,670	Montclair
10.	5,653	Newark
11.	5,146	Bloomfield
12.	5,065	Orange
13.	4,765	N U T L E Y
14.	4,722	Belleville
15.	4,642	Irvington
16.	4,554	East Orange

STATE AID IN ESSEX COUNTY SCHOOL DISTRICTS

Includes equalization, transportation, categorical, capital outlay and debt service. Does not include nonpublic services.

<u>District</u>	<u>1986-1987 Amount</u>	<u>Rank</u>	<u>Amount per Pupil</u>	<u>Rank</u>
Belleville	\$ 7,202,362	5	\$1,702	6
Bloomfield	5,675,340	7	1,086	7
Caldwell- West Caldwell	1,475,814	13	610	16
Cedar Grove	840,216	18	639	14
East Orange	38,730,350	2	3,187	3
Essex County Vo-Tech	6,277,904	6	2,850	5
Essex Fells	76,051	22	420	22
Fairfield	404,213	19	613	15
Glen Ridge	1,105,279	16	894	9
Irvington	26,420,586	3	2,919	4
Livingston	2,937,121	11	681	12
Millburn	1,412,401	14	540	19
Montclair	4,182,000	8	562	17
Newark	199,747,539	1	3,683	1
North Caldwell	241,066	20	502	20
<u>NUTLEY</u>	<u>2,435,775</u>	<u>12</u>	<u>665</u>	<u>13</u>
Orange	13,496,662	4	3,301	2
Roseland	147,274	21	483	21
South Orange- Maplewood	3,679,748	10	753	10
Verona	953,354	17	557	18
West Essex	1,340,052	15	734	11
West Orange	3,995,381	9	899	8

Source: New Jersey Department of Education
Essex County Office

PROPERTY TAXES - 1986

TOTAL TAX REQUIREMENT FOR

<u>DISTRICT</u>	<u>SCHOOL PURPOSES</u>	<u>MUNICIPAL PURPOSES</u>	<u>COUNTY PURPOSES</u>	<u>TOTAL</u>
Belleville	\$ 10,556,439.00	\$ 9,237,244.57	\$ 9,210,115.65	\$ 29,003,799.22
Bloomfield	17,259,359.54	13,106,023.34	14,532,251.30	44,897,634.18
Caldwell	3,210,223.97	1,946,204.27	2,842,898.35	7,999,326.59
Cedar Grove	6,206,829.00	1,611,551.00	5,069,330.13	12,887,710.13
East Orange	9,443,125.00	24,228,235.07	6,582,735.19	40,254,095.26
Essex Fells	1,481,023.32	563,551.85	2,232,360.48	4,276,935.65
Fairfield	6,428,795.96	2,631,627.78	8,889,961.16	17,950,384.90
Glen Ridge	5,135,408.25	2,651,507.00	3,510,544.78	11,297,460.03
Irvington	10,315,046.50	14,022,345.01	7,412,855.67	31,750,247.18
Livingston	19,807,317.00	2,147,693.80	21,713,938.10	43,668,948.90
Maplewood	12,578,914.17	6,032,859.44	8,620,362.18	27,232,135.79
Millburn	13,236,532.82	7,826,436.66	21,565,274.93	42,628,244.41
Montclair	22,513,963.87	11,899,134.12	17,037,536.98	51,450,634.97
Newark	55,920,696.50	42,792,808.49	30,147,971.53	128,861,476.52
No. Caldwell	3,803,819.99	1,499,951.94	3,883,120.38	9,186,892.31
NUTLEY	13,144,215.50	7,947,756.74	10,899,346.17	31,991,318.41
Orange	4,403,731.00	8,550,200.27	3,241,334.23	16,195,265.50
Roseland	3,850,867.04	1,712,111.40	5,492,937.29	11,055,915.73
So. Orange	9,421,461.83	6,632,833.86	6,458,184.38	22,512,480.07
Verona	8,198,542.00	3,878,049.06	6,900,980.72	18,977,571.78
West Caldwell	7,869,891.53	2,710,514.73	6,822,592.18	17,402,998.44
West Orange	21,303,988.00	12,321,577.76	16,435,162.73	50,060,728.49
Totals	\$266,090,191.79	\$185,950,218.16	\$219,501,794.51	\$671,542,204.46

Source: Abstract of Ratables - 1986
Essex County, New Jersey
Board of Taxation

TABLE OF EQUALIZED VALUATIONS

ESSEX COUNTY, 1986*

<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	451,357,600	58.63	769,840,695
Bloomfield	431,562,600	35.43	1,218,071,126
Caldwell	104,784,200	44.20	237,068,325
Cedar Grove	264,795,200	52.56	503,796,042
East Orange	358,746,400	65.74	545,704,898
Essex Fells	68,774,700	36.02	190,934,758
Fairfield	382,614,200	51.95	736,504,716
Glen Ridge	237,808,600	79.56	298,904,725
Irvington	299,489,300	48.08	622,897,878
Livingston	836,855,400	45.57	1,836,417,379
Maplewood	542,767,400	74.51	728,449,067
Millburn	1,558,481,400	85.69	1,818,743,610
Montclair	466,403,400	32.25	1,446,212,093
Newark	920,236,300	41.16	2,235,753,887
North Caldwell	258,552,200	78.06	331,222,393
<u>NUTLEY</u>	<u>484,905,800</u>	<u>52.50</u>	<u>923,630,095</u>
Orange	115,685,000	41.56	278,356,592
Roseland	228,432,300	49.08	465,428,484
South Orange	245,852,200	45.09	545,247,726
Verona	511,252,500	86.25	592,756,521
West Caldwell	293,899,800	50.92	577,179,497
West Orange	<u>1,326,892,700</u>	<u>95.16</u>	<u>1,394,380,727</u>
County Totals	10,390,149,200	56.78	18,297,501,234

* Source: Abstract of Ratables - 1986
Essex County, New Jersey
Board of Taxation

** Exclusive of Class II Railroad Property

Assessed
Value Class II
R. R. Property

23,297
60,905

2,196
430,382

30,197
113,197

27,325
31,589
113,663
19,457,737

2,989
227,270
1,825
102,540

20,625,112

Assessed
Value All
Pers. Property

4,352,200
3,891,300
2,913,500
988,200
15,863,000
162,300
5,893,900
1,074,300
9,874,500
7,707,000
2,741,000
11,258,800
5,583,900
84,494,100
628,900
5,550,900
1,205,600
1,072,600
5,528,100
1,971,200
903,400
13,048,800

186,707,500

Equalized
Valuation

774,216,192
1,222,023,331
239,981,825
504,786,438
561,998,280
191,097,058
742,398,616
300,009,222
632,885,575
1,844,124,379
731,217,392
1,830,033,999
1,451,909,656
2,339,705,724
331,851,293
929,183,984
279,789,462
466,502,909
550,878,366
594,727,721
578,082,897
1,407,429,527

18,504,833,846

EQUALIZED VALUATION PER STUDENT - 1986

ESSEX COUNTY K-12 SCHOOL DISTRICTS

<u>Rank**</u>	<u>District</u>	<u>Equalized Valuation</u>	<u>1985-86 Student Enrollment</u>	<u>Equalized Valuation Per Student</u>
1	Millburn	1,830,033,999	2,614	700,090
2	Livingston	1,844,124,379	4,315	427,375
3	Cedar Grove	504,786,438	1,315	383,868
4	Verona	594,727,721	1,712	347,388
5	Caldwell- West Caldwell*	818,064,722	2,420	338,043
6	West Orange	1,407,429,527	4,446	316,561
7	Montclair	1,451,909,656	5,226	277,824
8	South Orange- Maplewood*	1,282,095,758	4,884	262,509
<u>9</u>	<u>NUTLEY</u>	<u>929,183,984</u>	<u>3,662</u>	<u>253,737</u>
10	Glen Ridge	300,009,222	1,237	242,530
11	Bloomfield	1,222,023,331	5,227	233,791
12	Belleville	774,216,192	4,231	182,987
13	Irvington	632,885,575	9,050	69,932
14	Orange	279,789,462	4,089	68,425
15	East Orange	561,998,280	12,152	46,247
16	Newark	2,339,705,724	54,231	43,143

* Combined valuation figure used

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

TOTAL TAX RATES
OF ALL
ESSEX COUNTY MUNICIPALITIES
1986

<u>Rank</u> ¹	<u>MUNICIPALITY</u>	<u>Actual Tax Rate</u>	<u>Ratio</u> ²	<u>Adjusted Tax Rate</u> ³
1	East Orange	10.75	65.74	7.07
2	Orange	13.86	41.56	5.76
3	Newark	12.83	41.16	5.28
4	Irvington	10.27	48.08	4.94
5	South Orange	8.96	45.09	4.04
6	Glen Ridge	4.73	79.56	3.76
7	Maplewood	5.00	74.51	3.73
8	Belleville	6.37	58.63	3.73
9	Bloomfield	10.32	35.43	3.66
10	West Orange	3.74	95.16	3.56
11	Montclair	10.91	32.25	3.52
<u>12</u>	<u>NUTLEY</u>	<u>6.53</u>	<u>52.50</u>	<u>3.43</u>
13	Caldwell	7.43	44.20	3.28
14	Verona	3.70	86.25	3.19
15	West Caldwell	5.91	50.92	3.01
16	North Caldwell	3.55	78.06	2.77
17	Cedar Grove	4.85	52.56	2.55
18	Fairfield	4.63	51.95	2.41
19	Roseland	4.82	49.08	2.37
20	Livingston	5.18	45.57	2.36
21	Millburn	2.72	85.69	2.33
22	Essex Fells	6.21	36.02	2.24

¹ Ranked in descending order of adjusted tax rates

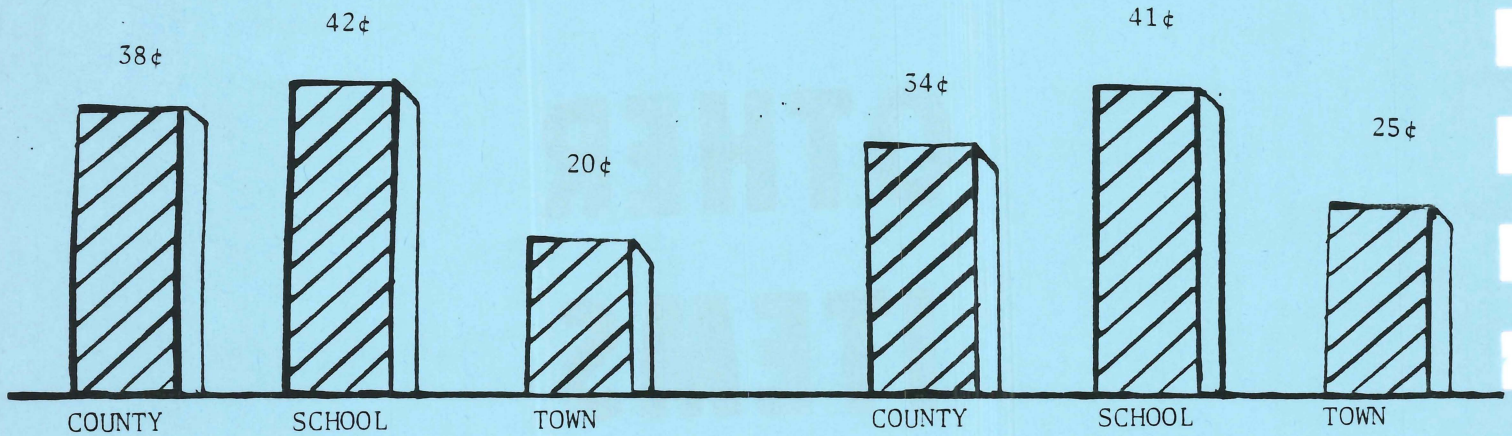
² Ratio of assessed value to true value (expressed as percent)

³ Tax rate if ratio were 100%

OTHER ITEMS

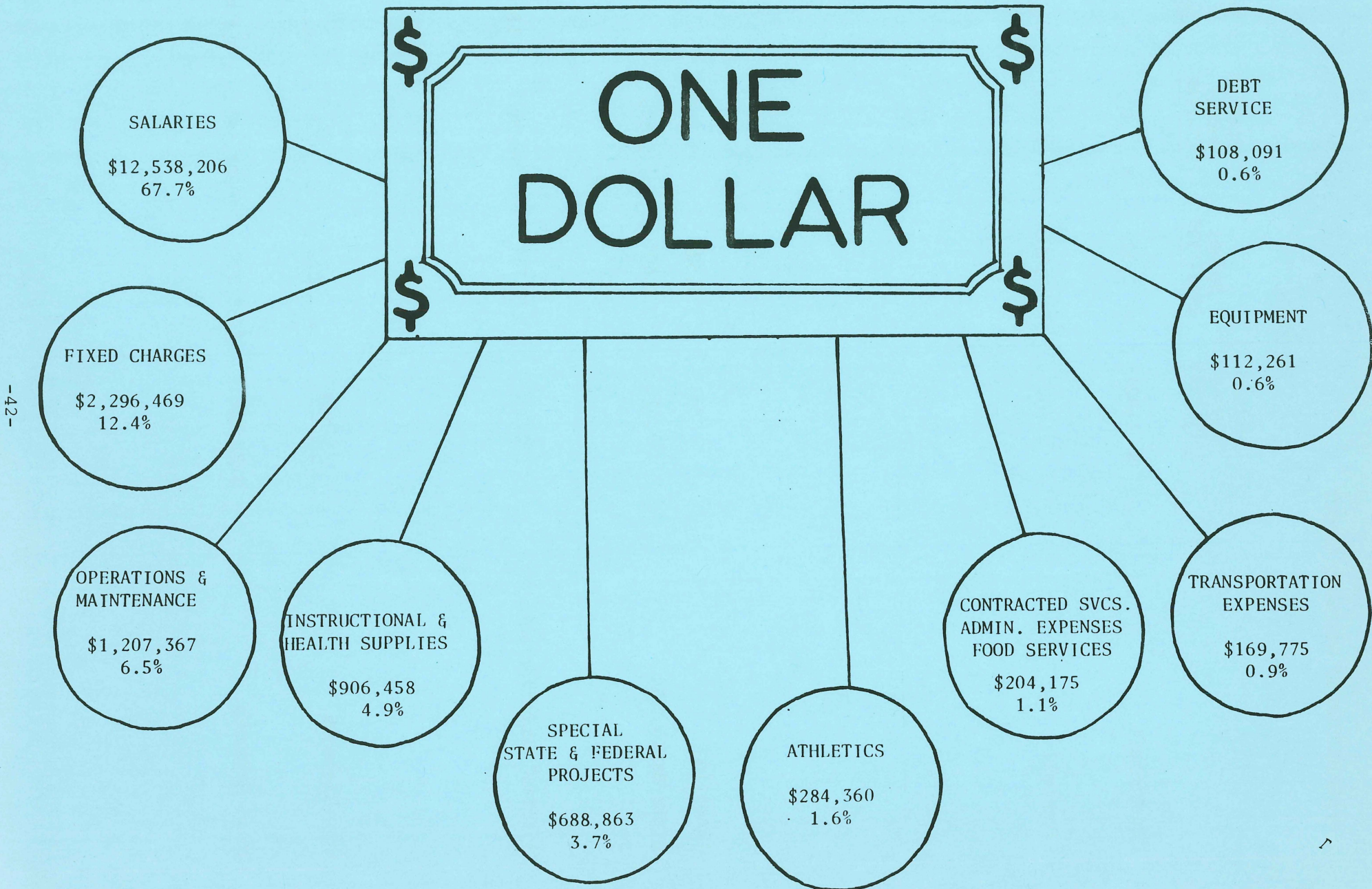
DISTRIBUTION OF TAX DOLLAR

COMPARISON WITH TEN YEARS AGO



	<u>1976</u>			<u>1986</u>	
	<u>RATE</u>	<u>DOLLAR</u>		<u>RATE</u>	<u>DOLLAR</u>
County	2.42	.38		2.23	.34
School	2.67	.42		2.68	.41
Town	<u>1.24</u>	<u>.20</u>		<u>1.62</u>	<u>.25</u>
	6.33	1.00		6.53	1.00

HOW THE EDUCATION DOLLAR IS SPENT
1987-1988



DISTRIBUTION OF ATHLETIC BUDGET

REVENUES

	<u>Actual Revenues 1985-1986</u>	<u>Budget 1986-1987</u>	<u>Tentative Budget 1987-1988</u>	<u>Increase or (Decrease)</u>
Basketball	\$ 1,921	\$ 3,000	\$ 3,000	\$ -0-
Football	11,827	9,000	11,200	2,200
Wrestling	853	1,500	1,500	-0-
Girls Basketball	1,016	1,600	1,600	-0-
Board of Education Subsidy	270,200	271,734	284,360	12,626
Miscellaneous	<u>1,099</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Total Revenues	\$286,916	\$286,834	\$301,660	\$14,826

DISBURSEMENTS

	Actual Disbursements 1985-1986	Budget 1986-1987	Tentative Budget 1987-1988	Increase or (Decrease)
Band and Cheerleaders	\$ 10,836	\$ 9,871	\$ 11,626	\$ 1,755
Baseball	19,952	18,064	18,794	730
Basketball	12,740	17,350	15,024	(2,326)
Crew	24,954	27,426	23,980	(3,446)
Football	66,649	58,096	64,331	6,235
Golf	2,985	3,165	3,509	344
Tennis	2,470	3,087	3,747	660
Rifle	3,476	3,992	4,450	458
Bowling	2,250	2,367	2,865	498
Soccer	12,201	16,057	15,542	(515)
Swimming	105	200	200	-0-
Track and Cross Country	23,029	24,271	27,740	3,469
Wrestling	11,591	12,005	15,986	3,981
Girls Basketball	13,244	13,144	14,961	1,817
Soccer	9,139	7,742	8,986	1,244
Softball	8,522	9,686	9,943	257
Tennis	2,502	2,867	3,163	296
Track and Cross Country	11,238	10,445	12,129	1,684
Volleyball	4,357	5,431	6,037	606
All Sports and Medical	34,653	37,643	38,647	1,004
Miscellaneous	831	-0-	-0-	-0-
Total Disbursements	\$277,724	\$282,909	\$301,660	\$18,751

STATEMENT OF ATHLETIC ACCOUNT
1985-1986

Balance July 1, 1985	\$		\$	54
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RECEIPTS

Board of Education Subsidies	\$270,200			
Football - 1985 Season	11,827			
Basketball	1,921			
Wrestling	853			
Girls' Athletics	1,016			
Miscellaneous	1,099		286,916	

Total			\$236,970	
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DISBURSEMENTS

Football	66,649			
Basketball	12,740			
Wrestling	11,591			
Baseball	19,952			
Crew	24,954			
Track and Cross Country	23,030			
Girls' Athletics	49,002			
Band and Cheerleaders	10,836			
Golf, Tennis, Rifle, Bowling, Soccer, and Swimming	23,487			
Non-allocable Expenses	35,483		277,724	

Cash Balance June 30, 1986			\$ 9,246	
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STATEMENT OF CAFETERIA ACCOUNT
1985-1986

Balance July 1, 1985 \$ 14,731

INCOME

Sale of Food	\$190,290
Government Subsidy	48,136
Board of Education Subsidy	47,000
Other	<u>13,303</u>

TOTAL	\$298,729
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EXPENSES

Salaries	\$157,210
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Food

Inventory, July 1, 1985	\$ 3,784
Purchases	131,418
Total	<u>\$135,202</u>

Less Inventory

June 30, 1986	5,086
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Cost of Food Used	130,116
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Supplies	8,800
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Laundry	1,956
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Other	<u>4,082</u>
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Total	\$302,164
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Excess of Expenses Over Income	\$ (3,435)
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Adjustments	(615)
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Balance June 30, 1986	\$ 10,681
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NUTLEY PUBLIC SCHOOL BUDGET 1987-88

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 9, 1987

PUBLIC BUDGET HEARING

Monday, March 9, 1987, at 8 p.m.
Board of Education
375 Bloomfield Avenue

PUBLIC VOTING

Tuesday, April 7, 1987 from 2:30 to 9:00 p.m.

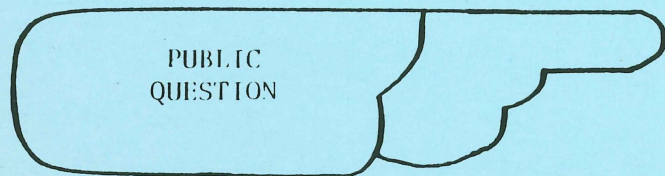
- 1) Approval of taxes for 1987-88 Budget
- 2) Election of one member to the School Board
for a one year unexpired term.
- 3) Election of three members to the School Board
for three year terms.

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 7, 1987

-48-



PUBLIC
QUESTION



YES

NO

CURRENT
EXPENSE

\$14,708,910

FOR A MEMBER OF THE BOARD OF EDUCATION

FOR A TERM OF ONE YEAR

VOTE FOR ONE



1A
Sally Anne
GOODSON

FOR MEMBERS OF THE BOARD OF EDUCATION

FOR A TERM OF THREE YEARS

VOTE FOR THREE



3B
R. Gregory
NICHOLLS



4B
Robert
RUSIGNUOLLO



5B
Sam P.
BATTAGLIA



6B
Rosalie C.
SCHECKEL