



**NUTLEY SCHOOL DISTRICT  
BUDGET**

**1989 - 1990**



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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 1989-90. 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 16.55%. However, the proposed current expense budget for 1989-90 is \$21,227,867 which is approximately 1.5 million dollars below the "budget cap."

This year's budget shows an increase of 7.9% from 1988-89. Factors affecting this include new mandated costs for State and Federal regulations concerning asbestos, an increase of over 26% in employee health insurance rates, the continuation of reimbursing the Township for a 50% share of crossing guards (\$128,000), major roof repairs at Franklin School and the High School, a handicapped chair lift at Radcliffe School, the improvement of our computer lab at the High School and the replacement of two aging school buses. Instructional costs, the largest portion of the budget, show a 7.5% increase as does the cost for operating the physical plant.

We are very proud of the fact that Nutley is one of the most cost effective districts in the entire State yet is also one of the best in scholastic performance. In 1987-88 Nutley spent almost \$1,000 less per pupil than the average for all Essex County school districts. Considering how well our students do, this is truly a significant achievement. The school budget for 1989-90 was developed both in recognition of the needs of our students and of our taxpayers' ability to pay.

The school election for 1989-90 will take place on Tuesday, April 4, 1989 from 2:30 - 9:00 p.m. We hope you will study the information in this booklet as well as any other factual information on the budget prior to then. We urge you to exercise your citizen's prerogative by voting on April 4, 1989.

Sincerely yours,



Anthony N. Baratta, Ed.D., President  
Nutley Board of Education



# **BUDGET STATEMENT**



SCHOOL DISTRICT BUDGET STATEMENT  
FOR THE SCHOOL YEAR 1988-1989

Board of Education of <u>Nutley</u> County of <u>Essex</u>	Sept. 30, 1987 <u>ACTUAL</u>	Sept. 30, 1988 <u>ACTUAL</u>	Sept. 30, 1989 <u>ESTIMATED</u>
ENROLLMENTS			
Resident Pupils	3,419	3,392	3,369
Pupils in State Facilities	3	3	3
Private School Placements	28	43	38
Pupils Received	6	8	8
Total	3,456	3,446	3,416
Pupils Sent to Other Districts			
a. To Regular Programs	5	3.5	4
b. To Special Education Programs	15.5	16.5	12

SOURCES OF REVENUE

	1987-88 <u>ACTUAL</u>	1988-89 <u>ANTICIPATED</u>	1989-90 <u>ANTICIPATED</u>
CURRENT EXPENSE			
Local			
Balance Appropriated	\$ 600,000	\$ 660,000	\$ 600,000
Local Tax Levy	14,583,910	15,683,381	17,153,648
Tuition	24,296	22,910	25,686
Miscellaneous	146,428	40,000	46,000
State			
Equalization Aid	1,386,207	1,506,698	1,618,228
Approved Transportation	324,548	279,262	280,094
Categorical Aids	908,219	955,487	1,015,269
Other State Aids	215,448	153,205	171,648
Federal			
Vocational	9,311	16,911	14,374
Chapter I	151,136	164,794	132,133
Chapter II	20,226	16,232	13,767
Handicapped (P.L. 94-142)	113,112	108,640	129,600
Other	42,885	47,570	27,420
TOTAL CURRENT EXPENSE	\$18,525,726	\$19,655,090	\$21,227,867
DEBT SERVICE			
Local Tax Levy	\$ 103,599.25	\$ 99,046.25	\$ 99,445.25
State Debt Service Aid	4,492	4,732	21
TOTAL DEBT SERVICE	\$ 108,091.25	\$ 103,778.75	\$ 99,466.25
TOTAL REVENUE	\$18,633,817.25	\$19,758,868.75	\$21,327,333.25



# APPROPRIATIONS

CURRENT EXPENSE	1987-1988 EXPENDITURES	1988-1989 APPROPRIATIONS	1989-1990 APPROPRIATIONS
ADMINISTRATION			
Salaries	\$ 502,242	\$ 543,637	\$ 590,790
Contracted Services	96,212	106,350	112,625
Other Expenses	74,935	99,522	102,395
Sub-Total	\$ 673,389	\$ 749,509	\$ 805,810
INSTRUCTION			
Salaries-Principals	\$ 579,127	\$ 631,549	\$ 680,541
Salaries-Supv. of Instr.	441,965	524,322	564,254
Salaries-Teachers	7,513,470	8,027,437	8,616,927
Salaries-Other Instr. Staff	936,267	971,924	1,051,269
Salaries-Sec. & Cler. Asst.	412,906	458,971	493,188
Other Salaries for Instr.	77,579	83,022	101,871
Textbooks	72,355	134,634	145,000
School Lib. & Audio- Visual Materials	100,374	135,048	133,800
Teaching Supplies	300,809	329,798	352,000
Other Expenses	209,320	221,909	230,000
Sub-Total	\$10,644,172	\$11,518,614	\$12,368,850
HEALTH SERVICES			
Salaries	\$ 14,028	\$ 15,150	\$ 15,975
Other Expenses	15,096	17,250	18,110
Sub-Total	\$ 29,124	\$ 32,400	\$ 34,085
TRANSPORTATION			
Salaries	\$ 232,957	\$ 226,600	\$ 246,995
Contr. Services	14,831	19,000	27,600
Replacement of Vehicles	21,990	-0-	19,000
Purchase of New Vehicles	-0-	-0-	24,000
Pupil Trans.-Insurance	34,670	39,604	43,234
Curricular Activities	29,294	42,000	44,000
Other Expenses	57,549	46,000	54,000
Sub-Total	\$ 391,291	\$ 373,204	\$ 458,829
OPERATION			
Salaries	\$ 944,514	\$ 1,035,600	\$ 1,123,332
Contracted Services	21,731	25,994	29,584
Heat	115,507	207,718	222,706
Utilities	278,521	330,710	344,600
Supplies	41,119	57,450	61,850
Other Expenses	9,823	12,500	13,400
Sub-Total	\$ 1,411,215	\$ 1,669,972	\$ 1,795,472



## CURRENT EXPENSE (Continued)

	1987-1988 <u>EXPENDITURES</u>	1988-1989 <u>APPROPRIATIONS</u>	1989-1990 <u>APPROPRIATIONS</u>
MAINTENANCE			
Contracted Services	\$ 518,548	\$ 457,325	\$ 453,905
Replacement of Equip.	91,885	75,695	99,417
Purchase of New Equip.	54,757	56,872	98,783
Other Expenses	<u>96,350</u>	<u>95,955</u>	<u>109,267</u>
Sub-Total	\$ 761,540	\$ 685,847	\$ 761,372
FIXED CHARGES			
Employee Retire. Contr.	\$ 393,018	\$ 452,854	\$ 488,269
Insurance & Judgments	1,180,865	1,453,768	1,734,238
Other Fixed Charges	100,000	120,000	128,000
Tuition - Special	506,752	627,735	652,510
Tuition - State Facilities	<u>26,160</u>	<u>43,970</u>	<u>35,036</u>
Sub-Total	\$ 2,206,795	\$ 2,698,327	\$ 3,038,053
SUNDRY ACCOUNTS			
Food Services	\$ 39,000	\$ 34,500	\$ 39,000
Extra Curr. Salaries	0	45,100	49,250
Student Body Activities	286,035	317,020	341,062
Community Services	<u>1,342</u>	<u>2,200</u>	<u>2,300</u>
Sub-Total	\$ 326,377	\$ 398,820	\$ 431,612
SPECIAL EDUCATION			
Neuro. Imp. - Salaries	\$ 106,206	\$ 155,085	\$ 170,830
Neuro. Imp. - Other Exp.	2,879	8,000	8,700
Percep. Imp. - Salaries	136,116	185,025	201,098
Percep. Imp. - Other Exp.	6,783	10,300	11,600
Emot. Dist. - Salaries	71,555	78,006	82,262
Emot. Dist. - Other Exp.	974	2,050	2,175
Mult. Hand. - Salaries	0	26,000	39,149
Mult. Hand. - Other Exp.	0	200	500
Comm. Hand. - Salaries	23,306	0	0
Comm. Hand. - Other Exp.	1,555	0	0
Pre-Sch. Hand. - Salaries	50,378	55,427	68,647
Pre-Sch. Hand. - Other Exp.	823	2,000	2,000
Speech - Salaries	76,481	82,297	87,601
Speech - Other Exp.	293	500	500
Home Inst. - Salaries	15,186	14,000	15,000
Home Inst. - Other Exp.	8	100	100
Resource Room - Salaries	119,701	125,066	134,823
Resource Room - Other Exp.	<u>4,033</u>	<u>5,125</u>	<u>5,500</u>
Sub-Total	\$ 616,277	\$ 749,181	\$ 830,485



CURRENT EXPENSE (Continued)

	<u>1987-1988</u> <u>EXPENDITURES</u>	<u>1988-1989</u> <u>APPROPRIATIONS</u>	<u>1989-1990</u> <u>APPROPRIATIONS</u>
SPECIAL PROJECTS			
Federal			
Vocational	\$ 9,350	\$ 16,911	\$ 14,374
ECIA	163,734	181,026	145,900
Handicapped	122,396	108,640	129,600
Other	<u>42,539</u>	<u>47,570</u>	<u>27,420</u>
Sub-Total	\$ 338,019	\$ 354,147	\$ 317,294
State			
State Compensatory			
Education	\$ 269,531	\$ 211,659	\$ 140,199
Bilingual	35,259	28,205	39,558
Nonpublic Textbooks	17,056	21,271	20,888
Nonpublic Services	<u>134,328</u>	<u>131,934</u>	<u>150,760</u>
Sub-Total	\$ 456,174	\$ 393,069	\$ 351,405
Summer School	0	32,000	34,600
TOTAL CURRENT EXPENSES	\$17,854,373	\$19,655,090	\$21,227,867
DEBT SERVICE			
Principal	\$ 75,000.00	\$ 75,000.00	\$ 75,000.00
Interest	<u>33,091.25</u>	<u>28,778.75</u>	<u>24,466.25</u>
TOTAL DEBT SERVICE	\$ 108,091.25	\$ 103,778.75	\$ 99,466.25
TOTALS	\$17,962,464.25	\$19,758,868.75	\$21,327,333.25



**SUMMARY OF  
REVENUES AND  
EXPENDITURES**



# REVENUES

Account	Actual Receipts 1987-1988	Budget 1988-1989	Tentative Budget 1989-1990
<u>CURRENT EXPENSE</u>			
Local Sources:			
Appropriate from Balance	\$ 600,000	\$ 660,000	\$ 600,000
Local Tax Levy	14,583,910	15,683,381	17,153,648
Tuition	24,296	22,910	25,686
Miscellaneous	146,428	40,000	46,000
State Sources:			
Equalization Aid	1,386,207	1,506,698	1,618,228
Approved Transportation	324,548	279,262	280,094
Special Education	603,339	715,623	835,512
Compensatory Education	269,578	211,659	140,199
Bilingual Education	35,302	28,205	39,558
Non-Public Textbooks	17,109	21,271	20,888
Non-Public Services	147,438	131,934	150,760
Other	50,901	-0-	-0-
Federal Sources:			
Vocational	9,311	16,911	14,374
ECIA (Chapters I & II)	171,362	181,026	145,900
Handicapped Program	101,321	116,620	142,520
Handicapped - Sp. Projects	11,791	8,722	-0-
Other	42,885	30,868	14,500
TOTAL CURRENT EXPENSE	\$18,525,726	\$19,655,090	\$21,227,867
<u>DEBT SERVICE</u>			
Local Sources:			
Local Tax Levy	103,599.25	99,046.75	99,445.25
State Sources:			
Debt Service Aid	4,492	4,732	21
TOTAL DEBT SERVICE	108,091.25	103,778.75	99,466.25
TOTAL BUDGET	\$18,633,817.25	\$19,758,868.75	\$21,327,333.25



## EXPENDITURES

<u>A/C No.</u>	<u>Account</u>	<u>Actual Expense 1987-1988</u>	<u>Budget 1988-1989</u>	<u>Tentative Budget 1989-1990</u>
100	Administration	\$ 673,389	\$ 749,509	\$ 805,810
200	Instruction	10,644,172	11,518,614	12,368,850
400	Health Services	29,124	32,400	34,085
500	Transportation	391,291	373,204	458,829
600	Operation of Plant	1,411,215	1,669,972	1,795,472
700	Maintenance of Plant	761,540	685,847	761,372
800	Fixed Charges	2,206,795	2,698,327	3,038,053
900	Food Services	39,000	34,500	39,000
1000	Student Body Activities	286,035	362,120	390,312
1100	Community Services	1,342	2,200	2,300
	Special Education	<u>616,277</u>	<u>749,181</u>	<u>830,485</u>
	CURRENT EXPENSE	\$17,060,180	\$18,875,874	\$20,524,568
	SPECIAL PROJECTS	<u>794,193</u>	<u>779,216</u>	<u>703,299</u>
	TOTAL CURRENT EXPENSE	\$17,854,373	\$19,655,090	\$21,227,867
	DEBT SERVICE	<u>108,091.25</u>	<u>103,778.75</u>	<u>99,466.25</u>
	TOTAL BUDGET	\$17,962,464.25	\$19,758,868.75	\$21,327,333.25



# BUDGET



# **CURRENT EXPENSE**

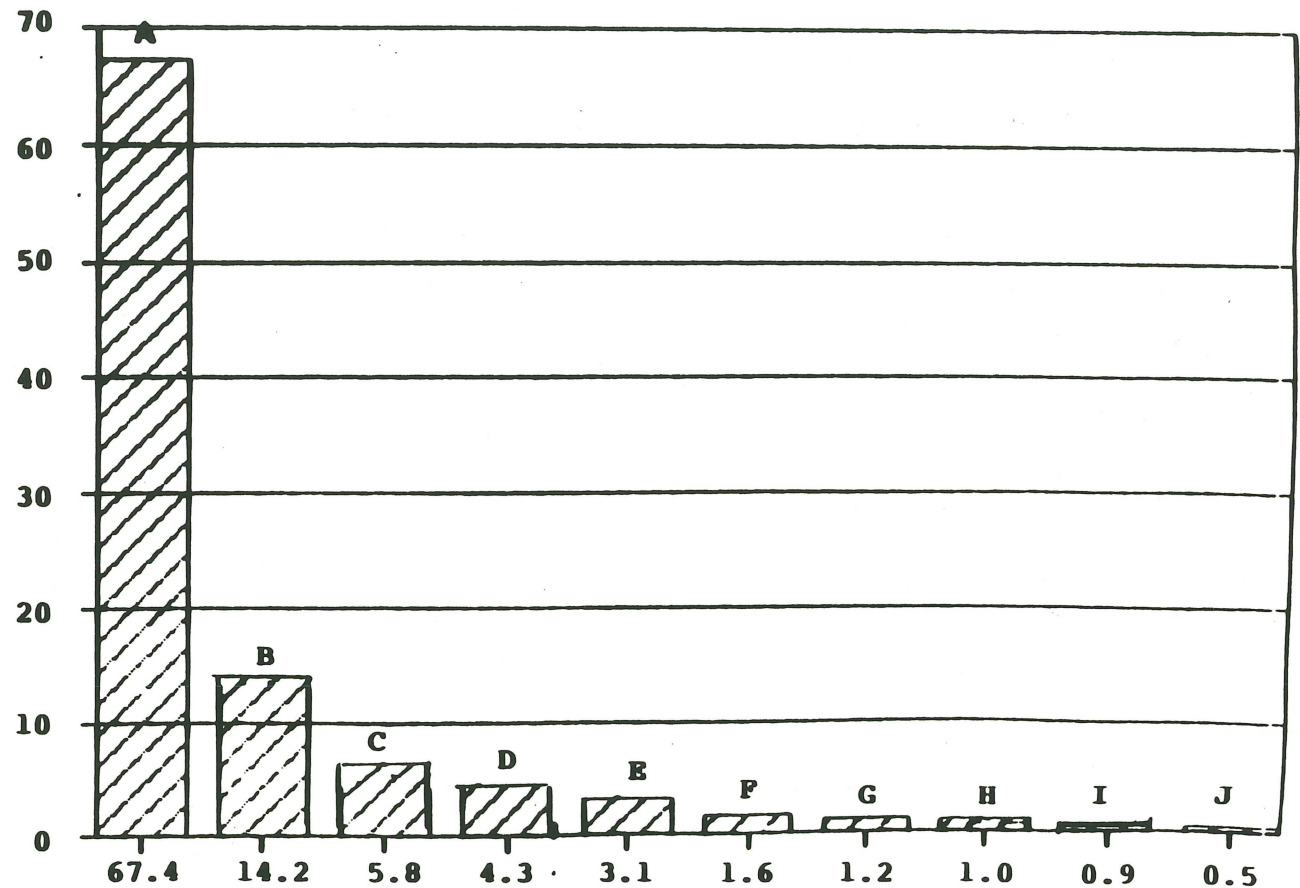


# 1989/90 BUDGET

## EDUCATIONAL DOLLARS

### HOW SPENT

A. <u>Salaries</u>	\$14,370,702
B. <u>Fixed Charges</u>	3,030,053
C. <u>Operations &amp; Maintenance</u>	1,235,321
D. <u>Instructional &amp; Health supplies</u>	909,985
E. <u>State &amp; Fed. Projects</u>	660,699
F. <u>Athletics</u>	341,062
G. <u>Cont. Services, Adm. Exp., Food Serv.</u>	254,020
H. <u>Transportation Exp.</u>	211,834
I. <u>Equipment</u>	190,200
J. <u>Debt Service</u>	99,466



PERCENT



100  
ADMINISTRATION

<u>Account</u>	<u>Actual Expense 1987-1988</u>	<u>Budget 1988-1989</u>	<u>Tentative Budget 1989-1990</u>
110 Salaries	\$502,242	\$543,637	\$590,790
120A Auditor	13,500	16,000	17,000
120B Legal Expense	21,889	25,350	26,625
120C Architects Fees	9,549	8,000	9,000
120D Other Cont. Serv. for Administration	51,274	57,000	60,000
130A Expense of Board Members and School Boards Assoc. Dues	26,494	33,222	34,245
130B Bd. Sec. Office Supplies & Expenses	13,535	16,500	17,500
130D Elections	7,834	7,000	7,500
130F Supt. Office Supplies & Expenses	18,174	20,800	22,150
130M Printing & Publications	-0-	4,000	4,000
130N Other Expense	<u>8,898</u>	<u>18,000</u>	<u>17,000</u>
Total Administration	\$673,389	\$749,509	\$805,810

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

## ADMINISTRATION - Continued

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.

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, and Federal EPA regulations on asbestos.

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 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, compensation paid to election officials, 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 1987-1988</u>	<u>Budget 1988-1989</u>	<u>Tentative Budget 1989-1990</u>
Salaries			
211 Principals	\$ 579,127	\$ 631,549	\$ 680,541
212 Supervisors	441,965	524,322	564,254
213 Teachers	7,513,470	8,027,437	8,616,927
214 Other Instr. Staff	936,267	971,924	1,051,269
215 Secretaries	412,906	458,971	493,188
216 School Aides	77,579	83,022	101,871
220 Textbooks	72,355	134,634	145,000
230A Library Books	52,716	69,364	67,000
230B Periodicals & Newspapers	12,720	16,456	17,500
230C Audio-Visual Materials	30,606	43,728	43,500
230E Library Supplies	4,332	5,500	5,800
240 Teaching Supplies	300,809	329,798	352,000
250A Misc. Supplies for Instr.	84,381	92,250	97,000
250B Travel Exp. for Instr.	6,157	14,000	13,000
250C Misc. Expenses for Instr.	<u>118,782</u>	<u>115,659</u>	<u>120,000</u>
Total Instruction	\$10,644,172	\$11,518,614	\$12,368,850

Salaries of:

Principals - Seven principals, two vice-principals, and one Administrative Assistant.

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

## INSTRUCTION - Continued

### Salaries of: (cont'd.)

<u>Teachers</u> -	Contracted Salaries	\$8,235,027
	Substitutes	190,000
	Driver Education	31,000
	Curriculum Workshops	63,000
	C.A.T.	30,000
	Advanced Degree Status and	
	Credit Reimbursement	40,000
	Class Coverage/Miscellaneous	27,900
		<u>\$8,616,927</u>

Contracted Salaries are for two hundred and twenty-three (223) classroom teaching positions. Twenty-one (21) Special Education teachers are budgeted under separate Special Education Accounts.

Substitutes - Provides daily and permanent substitutes for all schools.

Other Instructional Staff (23) - Seven full time librarians, seven full time counselors, two social workers, two psychologists, four learning disabilities teacher-consultants, and one media specialist.

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

School Aides - Seven full time instructional aides (all of which are budgeted in Special Education categories). Twenty-two 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 tasks.

Textbooks - Includes cost of all basic and supplementary textbooks at the elementary and secondary levels. Also includes the cost of rebinding textbooks, normal replacement and new adoptions, and allowance for additional priorities.

Library Books - Provides for maintenance of a reasonable collection of library books for five elementary schools, one middle school, and one high school.

Periodicals, Newspapers - Cost of subscriptions for all magazines and newspapers used in all the schools.

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 consumable instructional supplies and materials used in the classrooms, including materials for district priorities.

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, also includes in-district travel for staff members with multiple building assignments.

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 1987-1988</u>	<u>Budget 1988-1989</u>	<u>Tentative Budget 1989-1990</u>
410A Salaries	\$14,028	\$15,150	\$15,975
420A Medical Supplies	4,422	5,300	5,565
420C Misc. Expense	<u>10,674</u>	<u>11,950</u>	<u>12,545</u>
Total Health Services	\$29,124	\$32,400	\$34,085

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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 1987-1988</u>	<u>Budget 1988-1989</u>	<u>Tentative Budget 1989-1990</u>
510 Salaries	\$232,957	\$226,600	\$246,995
520A&B Transportation Contracts	8,161	12,000	20,000
520C Contracted Trips	6,670	7,000	7,600
530 Replacement of Vehicles	21,990	-0-	19,000
535 New Vehicles/Equipment	-0-	-0-	24,000
540 Insurance	34,670	39,604	43,234
545 Athletic & Field Trips	29,294	42,000	44,000
550 Other Expense - Operation & Maintenance	57,549	46,000	54,000
 Total Pupil Transportation Services	 \$391,291	 \$373,204	 \$458,829

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Salaries - Transportation Coordinator, fourteen bus drivers, six bus attendants, and substitute drivers as needed. Special education placements require daily transportation to Haworth, Pompton Plains, Morristown, Scotch Plains and all points in between. Daily transportation is provided for 54 special education and 18 vocational students out of the district, as well as for 55 students to our own special classes at Lincoln, Spring Garden, Washington, Franklin, and the High School. Also, weekly transportation for 5 students for physical therapy at the Cerebral Palsey Center in Belleville.

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

Contracted Trips - Charter buses for field trips and transportation of athletic teams.

Replacement of Vehicles - One eight (8) passenger vehicle to replace 1983 model with mileage in excess of 133,000.

New Vehicles - One twenty (20) passenger van to be used in lieu of 1981 vehicle in excess of 96,000 miles. 1981 vehicle will still be used as a back-up.

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 special to and from school transportation. In 1989/90 the reimbursement will be 91.6386% of the 90% formula.



600  
OPERATION OF PLANT

<u>Account</u>	<u>Actual Expense 1987-1988</u>	<u>Budget 1988-1989</u>	<u>Tentative Budget 1989-1990</u>
610 Salaries	\$ 944,514	\$1,035,600	\$1,123,332
620 Contracted Services	21,731	25,994	29,584
630 Heat	115,507	207,718	222,706
640BC Electricity and Gas	213,255	257,200	273,500
640D Telephone	65,266	73,510	71,100
650 Supplies for Operation of Plant	41,119	57,450	61,850
660 Other Expense	<u>9,823</u>	<u>12,500</u>	<u>13,400</u>
Total Operation of Plant	\$1,411,215	\$1,669,972	\$1,795,472

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Salaries - Provides for 30 full-time and 1 half-time custodian, 7 grounds-keepers, 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 - Cost of fuel oil for heating all school facilities. Budget appropriations reflect the continued lower price in heating oil and the efficiencies gained by the district's computerized energy management system.

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

Telephone - Service for all facilities.

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 six trucks and vans and four 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 1987-1988</u>	<u>Budget 1988-1989</u>	<u>Tentative Budget 1989-1990</u>
CONTRACTED SERVICES			
720A     Grounds	\$ 18,825	\$ 9,000	\$ 8,800
720B     Buildings	362,035	308,325	290,105
720C     Equipment	137,688	140,000	155,000
PURCHASE OF NEW EQUIPMENT			
730A     Replacement - Instructional	38,862	46,175	67,704
730B     Replacement - Non-Instructional	53,023	29,520	31,713
730C     New Equipment	54,757	56,872	98,783
OTHER EXPENSES			
740A     Grounds Materials (Includes DeMuro Park)	28,720	22,000	25,400
740B     Building Materials	64,801	68,955	78,867
740C     Material for Repair of Equipment	2,829	5,000	5,000
Total Maintenance of Plant	<u>\$761,540</u>	<u>\$685,847</u>	<u>\$761,372</u>

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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     General repairs for sidewalks as needed, retaining walls, steps, playgrounds, parking lots, fences, etc. by outside contractors.



## MAINTENANCE OF PLANT - Continued

### 720B Buildings - Major Items

High School - Renovation to elevator door operating mechanism and upgrading for code compliance, roof repair work, installation of lockers in downstairs locker room.

Franklin - Replacement of gymnasium roof, installation of lockers - third floor (continuation of replacement program), new flooring in main office and one classroom.

Radcliffe - Installation of chair lift in rear stairwell to make building accessible for handicapped.

Washington - Water proofing work on building exterior.

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 - Funds are provided to replace items which are no longer functional, repairable or which have become outmoded. Included in this account are calculators, typewriters, a word processor and printers, industrial arts equipment, library furniture, musical instruments, audio-visual equipment, desks and chairs.

The major item in 1989-90 is the replacement of the computer terminals and printers in the high school computer lab which are connected to the main computer which is being phased out. Students will now be using IBM micro computers which will provide many more options for instruction.

730B Replacement of Non-Instructional Equipment - Includes replacements of items which are no longer functional, repairable or which have become outmoded. This year's items include conference tables, chairs, computers for Guidance and library services, typewriters with word processing capability, file cabinets, auditorium sound system (Franklin), shades, lawn mowers and other grounds equipment.

## MAINTENANCE OF PLANT - Continued

### 730C Purchase of New Equipment Major Items

High School - 2 Apple computers and accessories, chalkboards, electronic imaging system for mathematics, funds to be added to money previously set aside for band uniforms, science equipment.

Franklin - Musical instruments, art equipment.

Elementary Schools - Audio visual equipment, copier machine, musical instruments.

Special Services - Office equipment, industrial arts equipment.

Maintenance - Equipment for leaf collection and disposal.

Computer Services - Scanner for test scoring, 3 Apple computers and accessories.

### OTHER EXPENSES

### 740 Plant/Grounds/Equipment Maintenance

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 and 50% share of cost to Township of Nutley for DeMuro work.

Additional Major Items - Replacement of windows in 1 shop class at High School, replacement of smoke doors at Franklin School (third year of program), shelves and bookcases at Washington School.



800  
FIXED CHARGES

<u>Account</u>	<u>Actual Expense 1987-1988</u>	<u>Budget 1988-1989</u>	<u>Tentative Budget 1989-1990</u>
810A State & County Retirement Funds			
County Retirement Fund	\$ 10,996	\$ 11,650	\$ 12,967
PERS (State)	170,249	191,034	206,202
TPAF Admin. Expense	11,666	30,250	32,945
810B Social Security	195,627	214,660	236,155
810C Pension Payments	4,480	5,260	-0-
820A Property Insurance	83,246	108,340	126,224
820B Employee Insurance	993,660	1,192,806	1,436,839
820C Liability Insurance	103,585	151,485	170,175
820D Fidelity Bonds	374	1,137	1,000
850 Other Fixed Charges	100,000	120,000	128,000
870 Tuition to Other Districts	506,752	627,735	652,510
870 Tuition to State Facilities	<u>26,160</u>	<u>43,970</u>	<u>35,036</u>
Total Fixed Charges	\$2,206,795	\$2,698,327	\$3,038,053

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

## FIXED CHARGES - Continued

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 employer's share of some employees who are paid with federal funds.

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 1989 are 7.51% and are anticipated at 7.65% in 1990.

Pension Payments - Pension payments to former staff members who were not in a pension fund and were pensioned by the Board of Education. No further funds will be needed here as the last pensioner died in 1988.

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, and Major Medical provided through the New Jersey State Health Benefits program whose rates increased by over 25% from 1988. This account also includes dental insurance and worker's compensation.

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

Other Fixed Charges - In 1987/88 the district agreed to pay the Township \$100,000 for services of crossing guards. The 1989/90 appropriations represents 50% of the estimated payroll costs of the crossing guards.

Tuition to Other Districts - Included in this account is the tuition paid for Nutley students who attend special education classes in other school 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.



# SUNDRY ACCOUNTS

<u>Account</u>	<u>Actual Expense 1987-1988</u>	<u>Budget 1988-1989</u>	<u>Tentative Budget 1989-1990</u>
900 Food Services	\$ 39,000	\$ 34,500	\$ 39,000
1010 Ex. Curr. Salaries	-0-	45,100	49,250
1030 Student Body Activities - Subsidy	286,035	317,020	341,062
1100 Community Services	<u>1,342</u>	<u>2,200</u>	<u>2,300</u>
Total Sundry Accounts	\$326,377	\$398,820	\$431,612

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.

Extra Curricular Salaries - Stipends paid to professional personnel for supervision of activities such as student council, drama, safety patrol, clubs, etc. Also includes payment for intramural advisors, open gym and other extra curricular activities.

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 1987-1988 school year the schools were used free of charge 897 times: 285 by Scouts, 48 Parent-Teacher Associations, 153 student activities, 30 for the Nutley Symphony, 277 town activities, 1 for election instructions, 11 for Music Boosters Association, 1 for North Ward Section II meetings, 7 for drug seminars, 46 for the Nutley Adult School: using 36 classrooms, 3 gyms, the main office, the cafeteria, and the computer room; and 25 for the C.A.T. Program, and 7 for fund raisers and the School Board Budget Hearing and Election.

# SPECIAL EDUCATION

Account	Actual Expense 1987-1988	Budget 1988-1989	Tentative Budget 1989-1990
1132A Neuro. Impaired-Salaries	106,206	155,085	170,830
1132B Neuro. Impaired-Expenses	2,879	8,000	8,700
1133A Percept. Impaired-Salaries	136,116	185,025	201,098
1133B Percept. Impaired-Expenses	6,783	10,300	11,600
1134A Emotionally Dist.-Salaries	71,555	78,006	82,262
1134B Emotionally Dist.-Expenses	974	2,050	2,175
1135A Mult. Handicapped - Salaries	-0-	26,000	39,149
1135B Mult. Handicapped - Other Exp.	-0-	200	500
1141A Comm. Handicapped-Salaries	23,306	-0-	-0-
1141B Comm. Handicapped-Expenses	1,555	-0-	-0-
1142A Pre-School Handicapped - Salaries	50,378	55,427	68,647
1142B Pre-School Handicapped - Expenses	823	2,000	2,000
1144A Speech - Salaries	76,481	82,297	87,601
1144B Speech - Expenses	293	500	500
1145A Homebound-Salaries	15,186	14,000	15,000
1145B Homebound-Expenses	8	100	100
1146A Resource Room-Salaries	119,701	125,066	134,823
1146B Resource Room-Expenses	<u>4,033</u>	<u>5,125</u>	<u>5,500</u>
Total	\$616,277	\$749,181	\$830,485

Since 1985, the New Jersey Department of Education has required that Special Education Program costs be accounted for separately. These accounts include teachers, aides and all instructional supplies and equipment and services used in each respective program.



J2  
SPECIAL STATE & FEDERAL PROJECTS

<u>Account</u>	<u>Actual Expense 1987-1988</u>	<u>Budget 1988-1989</u>	<u>Tentative Budget 1989-1990</u>
<u>Federal</u>			
Vocational Education (94-482)	\$ 9,350	\$ 16,911	\$ 14,374
ECIA Chapter 1 (97-35)	143,543	164,794	132,133
ECIA Chapter 2 (97-35)	20,191	16,232	13,767
Handicapped T6-B (94-142 & 99-457)	110,849	116,620	142,520
JTPA	4,197	2,500	2,500
SYETP	14,359	13,038	12,000
Other	<u>35,530</u>	<u>24,052</u>	<u>-0-</u>
Total Federal	\$ 338,019	\$ 354,147	\$ 317,294
<u>State</u>			
Compensatory Education	269,531	211,659	140,199
Bilingual Education	35,259	28,205	39,558
Non-Public Textbooks	17,056	21,271	20,888
Non-Public Auxiliary Services (Chapter 192), Supplemental	87,568	92,669	103,495
Non-Public Handicapped Services (Chapter 193)	<u>46,760</u>	<u>39,265</u>	<u>47,265</u>
Total State	\$ 456,174	\$ 393,069	\$ 351,405
Total Special State & Federal Projects	\$ 794,193	\$ 747,216	\$ 668,699

J6  
SUMMER SCHOOL

Summer School	-0-	32,000	34,600
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Vocational - Federally subsidized courses in Vocational Education, such as Marketing, Distributive Education, Cooperative Industrial Education, Cooperative Office Education, etc.

ECIA -

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 (94-142& 99-457) - Federal flow-through funds to supplement local funds in providing programs for handicapped students. Funds are also provided for pre-school handicapped pupils.

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

	Actual Expense <u>1987-1988</u>	Budget <u>1988-1989</u>	Tentative Budget <u>1989-1990</u>
Payment on Principal	\$ 75,000.00	\$ 75,000.00	\$ 75,000.00
Payment on Interest	<u>33,091.00</u>	<u>28,778.75</u>	<u>24,446.25</u>
Total Debt Service	\$108,091.00	\$103,778.75	\$ 99,466.25

OUTSTANDING BONDS - High School

Year of Issue	1970
Interest Rate	5.75%
Original Issue	\$1,563,000
Outstanding 7/1/89	463,000

	<u>To Be Redeemed Annually</u>	<u>Interest To Be Paid Annually</u>	<u>Total Annual Debt Service</u>	<u>Outstanding Remaining Principal</u>
1989-90	\$75,000	\$24,466.25	\$99,466.25	\$388,000
1990-91	75,000	20,153.75	95,153.75	313,000
1991-92	75,000	15,841.25	90,841.25	238,000
1992-93	75,000	11,528.75	86,528.75	163,000
1993-94	75,000	7,216.25	82,216.25	88,000
1994-95	75,000	2,903.75	77,903.75	13,000
1995-96	13,000	373.75	13,373.75	0

**COMPARISON  
WITH OTHER  
ESSEX COUNTY  
SCHOOL DISTRICTS**



BASIC DATA  
ESSEX COUNTY SCHOOL DISTRICTS

<u>DISTRICT</u>	<u>TYPE</u>	<u>GRADE LEVEL</u>
Belleville	II	K-12
Bloomfield	II	K-12
Caldwell-West Caldwell	II	K-12
Cedar Grove	II	K-12
East Orange	I	K-12
Essex Fells	II	K-6
Fairfield	II	K-6
Glen Ridge	II	K-12
Irvington	II	K-12
Livingston	II	K-12
Millburn	II	K-12
Montclair	I	K-12
Newark	II	K-12
No. Caldwell	II	K-6
<u>NUTLEY</u>	<u>II</u>	<u>K-12</u>
Orange	I	K-12
Roseland	II	K-6
So. Orange-Maplewood	II	K-12
Verona	II	K-12
West Essex Regional	IIb	7-12
West Orange	II	K-12
Essex County Vocational		9-12

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- Type I - Appointed Board of Education  
School tax levy approved by Board of School Estimate
- Type II - Elected Board of Education  
School tax levy approved by voters
- Type IIb - Regional School District

TOTAL STUDENT ENROLLMENTS  
IN ESSEX COUNTY K-12 SCHOOL DISTRICTS  
1987-88, 1988-89

ENROLLMENTS

<u>DISTRICT</u>	<u>1987-1988</u>	<u>1988-1989</u>
Belleville	3,838	3,746
Bloomfield	4,984	4,849
Caldwell- West Caldwell	2,247	2,161
Cedar Grove	1,273	1,259
East Orange	12,448	12,209
Glen Ridge	1,204	1,224
Irvington	NOT AVAILABLE	
Livingston	4,098	4,011
Millburn	2,407	2,308
Montclair	5,256	5,212
Newark	51,840	50,607
<u>NUTLEY</u>	<u>3,470</u>	<u>3,458</u>
Orange	3,901	3,766
South Orange- Maplewood	4,711	4,630
Verona	1,603	1,543
West Orange	4,167	4,110

Source: New Jersey Department of Education  
Essex County Office

BUDGET COMPARISONS  
OF  
ESSEX COUNTY SCHOOL DISTRICTS

<u>District</u>	<u>Approved Budget 1988-89</u>	<u>Proposed Budget 1989-90</u>	<u>Amount of Increase</u>	<u>Percentage of Increase</u>
Belleville	\$ 20,657,132	\$ 22,507,792	\$ 1,850,660	8.9
Bloomfield	28,379,647	31,923,624	3,543,977	12.5
Caldwell/ West Caldwell	15,586,225	16,713,530	1,127,305	7.2
Cedar Grove	9,156,720	9,854,381	697,661	7.6
East Orange	64,357,705	69,810,451	5,452,746	8.5
Essex Vocational	15,645,302	17,259,143	1,613,841	10.3
Essex Fells	1,064,339	1,111,651	47,312	4.4
Fairfield	4,404,874	5,662,460	1,257,586	28.5
Glen Ridge	7,662,037	8,570,961	108,924	11.9
Irvington	NOT AVAILABLE		NOT AVAILABLE	
Livingston	30,345,836	35,308,626	4,962,790	16.3
Millburn	17,927,746	18,826,925	899,179	5.0
Montclair	32,190,098	36,455,972	4,265,874	13.2
Newark	367,703,440	392,965,011	25,261,571	6.9
No. Caldwell	3,175,166	3,640,903	465,737	14.7
<u>NUTLEY</u>	<u>19,623,390</u>	<u>21,327,333</u>	<u>1,703,943</u>	<u>8.7</u>
Orange	24,191,811	28,109,939	3,918,128	16.2
Roseland	2,011,812	2,410,770	398,958	19.8
South Orange/ Maplewood	33,135,515	36,944,145	3,808,630	11.5
Verona	10,729,703	11,526,225	796,522	7.4
West Essex	12,188,181	13,432,828	1,244,647	10.2
West Orange	32,515,788	35,349,581	2,833,793	8.7

Source: New Jersey Department of Education  
Essex County Office



STATE AID IN ESSEX COUNTY SCHOOL DISTRICTS

Current Expense Aid (not including non-public school aid)

<u>District</u>	<u>1989-1990 Amount</u>	<u>Rank</u>	<u>Amount per Pupil</u>	<u>Rank</u>
Belleville	\$ 5,364,660	6	\$1,432	4
Bloomfield	5,408,575	5	1,115	6
Caldwell- West Caldwell	1,898,484	11	879	11
Cedar Grove	1,001,582	16	796	15
East Orange	51,040,766	2	4,181	3
Essex Fells	75,632	20	488	20
Fairfield	502,554	17	805	14
Glen Ridge	1,130,002	15	923	10
Irvington	N O T     A V A I L A B L E			
Livingston	3,0170,461	9	752	16
Millburn	1,729,178	12	749	17
Montclair	5,572,544	4	1,069	7
Newark	263,747,158	1	5,212	1
North Caldwell	311,689	18	612	19
<u>NUTLEY</u>	<u>2,913,591</u>	<u>10</u>	<u>843</u>	<u>12</u>
Orange	15,938,844	3	4,232	2
Roseland	192,958	19	689	18
South Orange- Maplewood	4,873,031	8	1,052	8
Verona	1,279,622	14	829	13
West Essex	1,554,503	13	1,052	9
West Orange	5,060,115	7	1,231	5

Source: New Jersey Department of Education  
Essex County Office

ESSEX COUNTY DISTRICTS - USE OF SURPLUS  
1989-90 CURRENT EXPENSE BUDGETS

<u>District</u>	<u>Amount</u>
Belleville	0
Bloomfield	500,000
Caldwell/ West Caldwell	200,000
Cedar Grove	450,000
East Orange	223,000
Essex County Vocational	200,000
Essex Fells	80,000
Fairfield	126,000
Glen Ridge	0
Irvington	Not Available
Livingston	0
Millburn	650,000
Montclair	0
Newark	5,000,000
North Caldwell	0
<u>NUTLEY</u>	<u>600,000</u>
Orange	500,000
Roseland	0
So. Orange/ Maplewood	0
Verona	200,000
West Essex	0
West Orange	400,000
County Total	9,129,000
Average per District	434,714
Average per District Excluding Newark	206,450

COMPARATIVE TOTAL COSTS  
PER PUPIL  
FOR THE 1987/88 SCHOOL YEAR  
ESSEX COUNTY K-12 DISTRICTS

1.	\$8,610	Livingston
2.	6,871	Caldwell/West Caldwell
3.	6,724	Millburn
4.	6,217	West Orange
5.	6,017	Cedar Grove
6.	5,974	Newark
7.	5,958	South Orange/Maplewood
8.	5,850	Verona
9.	5,688	Glen Ridge
10.	5,274	Montclair
11.	5,205	Orange
12.	4,947	Bloomfield
13.	4,827	NUTLEY
14.	4,797	Belleville
15.	4,769	Irvington

Not Reported - East Orange

Source - NJSBA - Cost of Education Index 1987/88



COSTS PER PUPIL  
1986 - 1988

1986 - 87

	<u>Cost per Pupil</u>	<u>Amount Above Nutley Cost</u>	<u>%</u>
<u>NUTLEY</u>	\$4,574		
All Essex County Districts	5,419	\$845	18.5
North Jersey K-12*	5,331	757	16.5
All D-F-G Districts**	4,996	422	9.2
All New Jersey Districts	4,976	402	8.1

1987 - 88

<u>NUTLEY</u>	\$ 4,827		
All Essex County Districts	5,824	997	20.6
North Jersey K-12*	5,646	819	17.0
All D-F-G Districts**	5,046	219	4.5
All New Jersey Districts	5,275	448	9.3

\* K-12 school districts with enrollments of 3,000 - 5,999 in Essex, Hudson, Bergen, Passaic, Morris and Union counties.

\*\* New Jersey Department of Education Socio-Economic classification. All New Jersey school districts are categorized from "A" (poorest) to "J" (wealthiest). Nutley is a "G" district.

Source - New Jersey School Boards Association Cost of Education Index 1986-87 and 1987-88  
(Costs are inclusive of all district expenditures minus transportation and tuition)

# PROPERTY TAXES - 1988

## TOTAL TAX REQUIREMENT FOR

<u>DISTRICT</u>	<u>SCHOOL PURPOSES</u>	<u>MUNICIPAL PURPOSES</u>	<u>COUNTY PURPOSES</u>	<u>TOTAL</u>
Belleville	\$ 13,285,270.00	\$ 14,781,439.22	\$ 9,402,321.68	\$ 37,469,030.90
Bloomfield	20,142,882.00	17,186,254.41	14,952,063.32	52,281,199.73
Caldwell	3,887,152.11	2,031,835.00	3,033,037.49	8,952,024.60
Cedar Grove	7,044,534.00	2,175,014.64	6,175,824.02	15,395,372.66
East Orange	14,285,773.10	27,275,654.13	7,072,728.74	48,634,155.97
Essex Fells	1,663,401.13	700,101.00	2,197,944.75	4,561,446.88
Fairfield	8,432,099.23	2,824,843.17	8,608,299.19	19,865,241.59
Glen Ridge	6,337,301.75	3,792,933.00	3,590,742.94	13,720,977.69
Irvington	8,407,765.00	21,344,259.26	7,189,560.23	36,941,584.49
Livingston	25,910,126.00	3,505,143.09	20,131,920.48	49,547,189.57
Maplewood	14,628,488.91	7,571,580.19	8,773,535.79	30,973,604.89
Millburn	14,332,704.07	9,108,604.00	20,210,866.07	43,652,174.14
Montclair	25,333,632.91	17,757,301.30	17,869,883.82	60,960,818.03
Newark	66,126,559.00	55,559,482.74	29,036,983.40	150,723,025.14
No. Caldwell	4,719,422.36	2,101,175.88	4,074,995.97	10,895,594.21
NUTLEY	15,234,968.50	12,197,763.17	10,843,006.88	38,275,738.55
Orange	5,741,082.00	8,530,025.56	3,406,133.47	17,677,241.03
Roseland	4,430,216.14	2,890,915.68	5,088,277.98	12,409,409.80
So. Orange	11,041,476.59	8,262,665.62	6,621,899.85	25,926,042.06
Verona	8,846,683.00	5,062,666.03	7,158,282.59	21,067,631.62
West Caldwell	9,057,274.39	4,119,982.30	6,980,977.11	20,158,233.80
West Orange	25,152,914.50	16,770,944.00	17,081,945.91	59,005,804.41
Totals	\$314,041,726.69	\$245,550,583.39	\$219,501,231.68	\$779,093,541.76

Source: Abstract of Ratables - 1988  
Essex County, New Jersey  
Board of Taxation

# TABLE OF EQUALIZED VALUATIONS

ESSEX COUNTY 1988

<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	469,990,300	38.91	1,207,890,774
Bloomfield	434,525,100	22.68	1,915,895,503
Caldwell	107,511,200	27.81	386,591,873
Cedar Grove	278,637,100	35.08	794,290,479
East Orange	371,099,400	41.60	892,065,865
Essex Fells	69,333,900	24.37	284,505,129
Fairfield	1,114,398,700	104.20	1,069,480,518
Glen Ridge	241,768,000	52.16	463,512,270
Irvington	301,092,300	32.89	915,452,417
Livingston	861,516,500	33.32	2,585,583,733
Maplewood	545,582,400	48.43	1,126,538,096
Millburn	1,618,890,000	62.52	2,589,395,393
Montclair	470,776,500	20.44	2,303,211,840
Newark	975,672,300	28.80	3,387,751,042
North Caldwell	282,313,000	53.50	527,687,850
NUTLEY	492,159,400	35.61	1,382,081,999
Orange	117,381,300	27.70	423,759,206
Roseland	240,923,100	36.77	655,216,481
South Orange	252,654,500	29.70	850,688,552
Verona	525,451,700	56.68	927,049,577
West Caldwell	1,170,667,600	130.65	896,033,372
West Orange	1,402,849,800	64.15	2,186,827,436
County Totals	12,345,194,100	44.45	27,771,509,405

\* Source: Abstract of Ratables - 1988  
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>
	3,266,900	1,211,157,674
47,399	2,958,800	1,918,901,702
	2,267,700	388,859,573
	673,500	794,963,979
430,382	10,664,100	903,160,347
	141,600	284,646,729
	15,240,400	1,084,720,918
	854,300	464,366,570
	6,538,300	921,990,717
	6,046,900	2,591,630,633
27,325	1,809,600	1,128,375,021
	9,375,500	2,598,770,893
102,078	3,516,300	2,306,830,218
958,356	66,733,000	3,455,442,398
	459,000	528,146,850
	4,108,700	1,386,190,699
227,270	783,100	424,769,576
	840,700	656,057,181
72,540	3,842,700	854,603,792
	1,349,700	928,399,277
	2,092,600	898,125,972
	9,434,300	2,196,261,736
<hr/> 1,865,350	152,997,700	27,926,372,455

# EQUALIZED VALUATION PER STUDENT - 1987

## ESSEX COUNTY K-12 SCHOOL DISTRICTS

<u>District</u>	<u>Equalized Valuation Per Student</u>
Millburn	\$1,066,588
Livingston	630,459
Cedar Grove	612,969
Verona	582,864
Caldwell-West Caldwell	568,024
West Orange	512,715
Montclair	449,465
South Orange- Maplewood	421,613
<u>NUTLEY</u>	<u>403,758</u>
Glen Ridge	403,338
Bloomfield	391,768
Belleville	318,827
Orange	110,067
Irvington	103,458
East Orange	71,640
Newark	65,911

Source - New Jersey Education Association  
Basic Statistical Data of New Jersey School Districts, December 1988

1988 SCHOOL TAX RATES

<u>District</u>	<u>Actual Tax Rate</u>	<u>Rank</u>	<u>Equalized Tax Rate</u>	<u>Rank</u>	<u>School Tax % of Total Tax</u>	<u>Rank</u>
Belleville	2.81	8	1.07	9	35.5	16
Bloomfield	4.60	4	1.03	10	38.5	13
Caldwell/ West Caldwell	1.01	17	1.00	11	44.5	5
Cedar Grove	.88	18	.88	16	45.8	3
East Orange	1.53	16	1.53	2	29.4	19
Essex Fells	2.39	11	.58	19	36.5	14
Fairfield	.75	19	.76	17	42.4	9
Glen Ridge	2.61	10	1.36	3	46.2	2
Irvington	2.73	9	.90	14	22.8	20
Livingston	2.99	7	.99	12	52.3	1
Millburn	.55	20	.55	20	32.8	17
Montclair	5.34	2	1.09	7	41.6	11
Newark	6.34	1	1.69	1	43.9	6
No. Caldwell	1.67	15	.89	15	43.3	7
<u>NUTLEY</u>	<u>3.07</u>	6	<u>1.08</u>	8	<u>39.8</u>	12
Orange	4.86	3	1.30	4	32.5	18
Roseland	1.83	12	.67	18	35.7	15
So. Orange/ Maplewood	3.19	5	1.29	5	45.1	4
Verona	1.68	14	.95	13	42.0	10
West Orange	1.78	13	1.13	6	42.6	8
County Average	2.51		1.10		40.3	

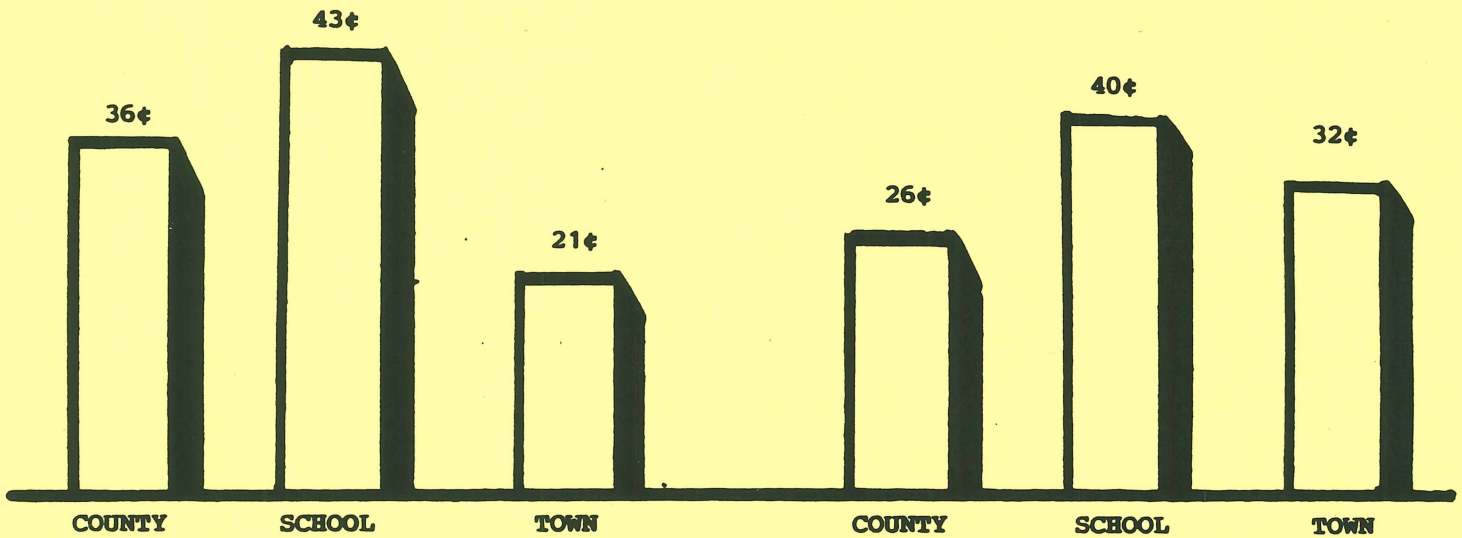
Source - New Jersey Education Association  
Basic Statistical Data of New Jersey School Districts, December 1988



# **OTHER ITEMS**

# DISTRIBUTION OF TAX DOLLAR

## COMPARISON WITH TEN YEARS AGO



	<u>1978</u>		<u>1988</u>	
	<u>RATE</u>	<u>DOLLAR</u>	<u>RATE</u>	<u>DOLLAR</u>
County	1.35	.36	2.19	.28
School	1.60	.43	3.07	.40
Town	.77	.21	2.46	.32
	<u>3.72</u>	<u>1.00</u>	<u>7.72</u>	<u>1.00</u>

# ATHLETIC BUDGET

## REVENUES

	<u>Actual Expenditures 1987-1988</u>	<u>Tentative Budget 1988-1989</u>	<u>Budget 1989-1990</u>
Basketball	\$ 1,572	\$ 3,000	\$ 3,000
Football	11,107	8,000	8,000
Wrestling	809	1,500	1,500
Girls Basketball	924	1,600	1,600
Board of Education Subsidy	284,360	317,020	341,062
Miscellaneous	<u>2,458</u>	<u>-0-</u>	<u>-0-</u>
Total Revenues	\$301,230	\$331,120	\$355,162



## ATHLETIC BUDGET

APPROPRIATIONS

	Actual Expenditures 1987-1988	Budget 1988-1989	Proposed Budget 1989-1990
Band and Cheerleaders	\$ 10,251	\$ 15,032	\$ 17,591
Baseball	18,319	21,782	19,026
Basketball	16,056	15,291	16,664
Crew	23,179	27,887	36,264
Football	60,625	70,010	71,331
Golf	3,538	3,731	3,929
Tennis	2,878	3,531	3,857
Rifle	5,137	4,342	6,487
Bowling	2,912	2,581	3,079
Soccer	13,387	18,078	12,860
Swimming	343	250	250
Track and Cross Country	28,400	30,224	31,406
Wrestling	13,351	13,558	14,774
Girls Basketball	14,532	15,278	15,433
Soccer	10,292	8,653	11,134
Softball	10,595	10,195	11,322
Tennis	2,802	3,651	4,123
Track	11,579	12,938	13,126
Volleyball	5,956	7,807	6,502
All Sports and Medical	46,729	43,301	56,008
	<hr/>	<hr/>	<hr/>
Total	\$300,861	\$331,120	\$355,166

STATEMENT OF ATHLETIC ACCOUNT  
1987-1988

Balance July 1, 1987	\$	\$ 232
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RECEIPTS

Board of Education Subsidies	\$284,360	
Football - 1987 Season	11,107	
Basketball	1,572	
Wrestling	809	
Girls' Athletics	924	
Miscellaneous	<u>2,458</u>	<u>301,230</u>

Total		\$301,462
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DISBURSEMENTS

Football	60,625	
Basketball	16,056	
Wrestling	13,351	
Baseball	18,319	
Crew	23,179	
Track and Cross Country	28,401	
Girls' Athletics	58,066	
Band and Cheerleaders	10,251	
Golf, Tennis, Rifle, Bowling, Soccer, and		
Swimming	25,886	
Non-allocable Expenses	<u>46,947</u>	<u>301,081</u>

Balance June 30, 1988	\$	381
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STATEMENT OF CAFETERIA ACCOUNT  
1987-1988

Balance July 1, 1987 \$ 5,939

INCOME

Sale of Food	\$225,108
Government Subsidy	41,696
Board of Education Subsidy	39,000
Other	<u>11,939</u>
 TOTAL	 \$317,743

EXPENSES

Salaries	\$177,981
Food	
Inventory, July 1, 1987	\$ 4,341
Purchases	128,667
Total	<u>\$133,008</u>
Less Inventory	
June 30, 1988	5,733
Cost of Food Used	127,275
Supplies	10,556
Laundry	1,978
Other	<u>3,939</u>
 Total	 \$321,729

Excess of Expenses Over Income \$ (3,986)

Balance June 30, 1988 \$ 1,953



# NUTLEY PUBLIC SCHOOL BUDGET 1989-90

## 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 6, 1989

## PUBLIC BUDGET HEARING

Monday, March 13 1989, at 7:30 p.m.  
Board of Education  
375 Bloomfield Avenue

## PUBLIC VOTING

Tuesday, April 4, 1989 from 2:30 to 9:00 p.m.

- 1) Approval of taxes for 1989-90 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	4 & 6
Radcliffe School	2	2
Franklin School	1	3 & 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	3 & 4

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

APRIL 4, 1989

-45-

PUBLIC  
QUESTION



YES

NO

CURRENT  
EXPENSE

\$17,153,648

FOR MEMBERS OF THE BOARD OF EDUCATION

FOR A TERM OF THREE YEARS

VOTE FOR THREE



A1

CHARLES J.  
PIRO



A2

AILEEN RUSH  
HRESKO



A3

FRANK V.  
HERMO



A4

ANTHONY  
RAIMONDO



A5

LOTUS  
MOON-McDERMOTT