



**NUTLEY SCHOOL DISTRICT
BUDGET**

1990 - 1991

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A Letter to the People of Nutley

Dear Citizens of Nutley:

The preparation of the annual school budget is a responsibility which your elected Board of Education takes most seriously. The providing of the necessary resources for your children's education within the community's ability to pay is a most important matter. The 1990-91 school budget, as explained in this booklet, is the product of countless hours of work by the Board, administration and staff. This year, the State of New Jersey has delayed the budget process and election. This has made it impossible to obtain some of the comparative data for Essex County districts that is usually shown. However, we do feel that this booklet provides more than sufficient information to have a thorough understanding of the 1990-91 school budget.

The budget for 1990-91 is set at \$23,192,499 an increase of \$2,075,544 from 1989-90. This budget is \$881,342 below the "budget cap"

Most of the budget's outlays do not change much from year to year. Moneys have been included for negotiated increases previously bargained with the teaching staff, secretaries and custodians. Amounts have also been included for upcoming or ongoing negotiations with transportation and cafeteria employees, and the principals and supervisors. There will be personnel reductions made again this year in that two full-time and one part-time teaching positions will be eliminated.

Other significant factors influencing the 1990-91 budget are additional costs for compliance with State and Federal environmental regulations, summer transportation for some special education students (a mandated requirement), an asbestos removal project at Spring Garden School, roofing projects at Franklin, Washington and Nutley High School, boiler repair work at all schools, continuation of masonry work at Washington School, replacement of the lighting system in the Franklin School auditorium, sizeable increases in State pension payments, health insurance and special education tuition to other districts, and the continuation of paying the Township of Nutley for 50% of the cost of the crossing guards. In addition, the State of New Jersey, has reduced our State aid by over \$600,000.

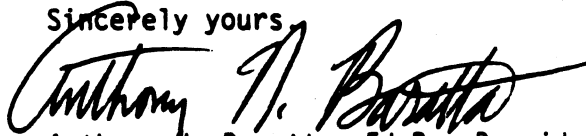
Over the past few years the Board has made efforts to let the public know the high achievements made by the students and the low cost to operate the schools. Last year, the cost to educate each pupil in New Jersey was \$5,859. In Essex County it was \$6,245. In Nutley, the cost was \$5,220. Nutley spent less per pupil than all but one district in this county. Yet our students continued

to excel with S.A.T. scores 40 points higher than the state average and 6th overall in Essex County. The scores for the High School Proficiency Test had Nutley 3rd in Essex County with a passing rate of 98.1%.

The Board is deeply concerned that the voters have rejected the tax levy two of the last three years. These defeats have forced us to eliminate behind-the-wheel driver education, summer music and gym programs, delay or cancel the purchasing of more up-to-date equipment, cut back on maintenance, eliminate additional staff and drastically reduce our surplus. The Board is worried that further voter rejections will have even more serious effects. We want the public to realize that the lack of financial support will have a direct impact on the education of Nutley's school children.

This year's election will be held on Tuesday, April 24, 1990 from 2:30 p.m. - 9:00 p.m. We urge you to learn about the budget and go to the polls.

Sincerely yours

A handwritten signature in black ink, appearing to read "Anthony N. Baratta". The signature is fluid and cursive, with a long horizontal stroke at the end.

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

March 1990

BUDGET STATEMENT

SCHOOL DISTRICT BUDGET STATEMENT
FOR THE SCHOOL YEAR 1990-91

Board of Education of <u>Nutley</u> County of <u>Essex</u>	Sept. 30, 1988 <u>ACTUAL</u>	Sept. 30, 1989 <u>ACTUAL</u>	Sept. 30, 1990 <u>ESTIMATED</u>
ENROLLMENTS			
Resident Pupils	3,392	3,351	3,347
Pupils in State Facilities	3	3	2
Private School Placements	43	35	40
Pupils Received	8	10	7
Total	3,446	3,399	3,396
Pupils Sent to Other Districts			
a. To Regular Programs	3.5	2.5	2
b. To Special Education Programs	16.5	17.5	21

SOURCES OF REVENUE

	1988-89 <u>ACTUAL</u>	1989-90 <u>ANTICIPATED</u>	1990-91 <u>ANTICIPATED</u>
CURRENT EXPENSE			
Local			
Balance Appropriated	\$ 660,000	\$ 620,000	\$ 200,000
Local Tax Levy	15,683,381	16,839,648	19,677,881
Tuition	32,932	25,686	29,778
Miscellaneous	164,822	61,000	65,000
State			
Equalization Aid	1,506,698	1,618,228	1,437,460
Approved Transportation	279,262	280,094	298,249
Categorical Aids	955,487	1,015,269	851,224
Other State Aids	184,758	180,994	249,296
Federal			
Vocational	12,297	18,464	16,975
Chapter I	164,794	157,767	134,102
Chapter II	16,171	22,872	18,838
Handicapped	125,342	127,680	103,820
Other	28,594	49,787	14,722
TOTAL CURRENT EXPENSE	19,814,538	21,017,489	23,097,345
DEBT SERVICE			
Local Tax Levy	\$ 99,046.75	\$ 99,445.25	\$ 89,593.75
State Debt Service Aid	4,732.00	21.00	5,560.00
TOTAL DEBT SERVICE	\$ 103,778.75	99,466.25	95,153.75
TOTAL REVENUE	\$19,918,316.75	\$21,116,955.25	\$23,192,498.75

APPROPRIATIONS

CURRENT EXPENSE	1988-1989 EXPENDITURES	1989-1990 APPROPRIATIONS	1990-1991 APPROPRIATIONS
ADMINISTRATION			
Salaries	\$ 544,879	\$ 597,290	\$ 660,501
Legal Fees	N.A.	N.A.	27,250
Contracted Services	119,638	112,625	99,250
Other Expenses	94,834	102,395	105,800
Sub-Total	\$ 759,351	\$ 812,310	\$ 892,801
INSTRUCTION			
Salaries-Principals	\$ 632,197	\$ 679,841	\$ 732,980
Salaries-Supv. of Instr.	526,442	567,454	609,393
Salaries-Teachers	8,007,851	8,513,893	9,120,506
Salaries-Other Instr. Staff	971,862	1,053,669	1,145,819
Salaries-Sec. & Cler. Asst.	458,130	491,188	531,391
Other Salaries for Instr.	92,340	97,521	104,144
Textbooks	88,073	148,000	138,000
School Lib. & Audio-Visual Materials	103,534	133,800	135,000
Teaching Supplies	320,762	343,000	360,000
Purchased Services	N.A.	N.A.	22,000
Other Expenses	181,034	230,000	216,500
Sub-Total	\$11,382,225	\$ 12,258,366	\$13,115,733
HEALTH SERVICES			
Salaries	\$ 14,730	\$ 15,975	\$ 16,715
Purchased Services	N.A.	N.A.	13,600
Other Expenses	17,908	18,110	6,375
Sub-Total	\$ 32,638	\$ 34,085	\$ 36,690
TRANSPORTATION			
Salaries	\$ 243,420	\$ 246,995	\$ 279,148
Contr. Services	39,756	27,600	34,500
Replacement of Vehicles	0	19,000	24,000
Purchase of New Vehicles	0	22,000	0
Pupil Trans.-Insurance	30,787	43,234	46,172
Curricular Activities	31,891	44,000	44,000
Private Garage Maintenance	N.A.	N.A.	30,150
Purchased Services	N.A.	N.A.	625
Other Expenses	77,288	54,000	45,600
Sub-Total	\$ 423,142	\$ 456,829	\$ 504,195
OPERATION			
Salaries	\$ 1,013,000	\$ 1,093,873	\$ 1,195,707
Contracted Services	24,211	29,584	31,359
Heat	121,529	202,706	216,922
Utilities	271,329	323,800	339,158
Supplies	61,750	67,897	69,150
Other Expenses	13,151	14,900	15,765
Sub-Total	\$1,504,970	\$1,732,760	\$ 1,868,061

CURRENT EXPENSE (Continued)

	1988-1989 <u>EXPENDITURES</u>	1989-1990 <u>APPROPRIATIONS</u>	1990-1991 <u>APPROPRIATIONS</u>
MAINTENANCE			
Contracted Services	\$ 469,611	\$ 445,105	\$ 552,330
Replacement of Equip.	69,617	86,068	92,165
Purchase of New Equip.	53,346	74,191	109,324
Other Expenses	<u>98,327</u>	<u>106,700</u>	<u>130,200</u>
Sub-Total	\$ 690,901	\$ 712,064	\$ 884,019
FIXED Charges			
Employee Retire. Contr.	\$ 484,428	\$ 485,777	\$ 570,956
Insurance & Judgments	1,486,580	1,715,488	2,149,803
Other Fixed Charges	120,000	128,000	135,000
Tuition - Special	571,765	652,510	801,508
Tuition - State Facilities	<u>43,970</u>	<u>32,989</u>	<u>39,022</u>
Sub-Total	\$2,706,743	\$3,014,764	\$3,696,289
SUNDRY ACCOUNTS			
Food Services	\$ 53,000	\$ 29,000	\$ 33,500
Extra Curr. Salaries	38,577	37,250	38,200
Student Body Activities	325,020	324,651	360,661
Community Services	<u>1,240</u>	<u>2,300</u>	<u>2,300</u>
Sub-Total	\$ 417,837	\$ 393,201	\$ 434,661
SPECIAL EDUCATION			
Neuro. Imp. - Salaries	\$ 154,136	\$ 207,330	\$ 230,912
Neuro. Imp. - Other Exp.	7,977	8,889	9,816
Percep. Imp. - Salaries	184,140	165,098	180,682
Percep. Imp. - Other Exp.	10,358	11,707	13,843
Emot. Dist. - Salaries	77,277	82,262	87,750
Emot. Dist. - Other Exp.	1,419	1,175	1,200
Mult. Hand. - Salaries	22,317	40,749	45,629
Mult. Hand. - Other Exp.	689	500	1,004
Pre-Sch. Hand. - Salaries	63,299	54,147	57,849
Pre-Sch. Hand. - Other Exp.	1,695	1,400	1,200
Speech - Salaries	81,857	87,601	93,447
Speech - Other Exp.	468	500	525
Home Inst. - Salaries	21,928	15,000	23,000
Home Inst. - Other Exp.	0	100	100
Resource Room - Salaries	124,385	159,823	173,500
Resource Room - Other Exp.	<u>5,108</u>	<u>5,683</u>	<u>5,975</u>
Sub-Total	\$ 757,053	\$ 841,964	\$ 926,432

CURRENT EXPENSE (Continued)

	<u>1988-1989</u> <u>EXPENDITURES</u>	<u>1989-1990</u> <u>APPROPRIATIONS</u>	<u>1990-1991</u> <u>APPROPRIATIONS</u>
SPECIAL PROJECTS			
Federal			
Vocational	\$ 12,297	\$ 18,464	\$ 16,975
ECIA	129,713	180,639	152,940
Handicapped	109,550	127,680	103,820
Other	<u>27,777</u>	<u>49,787</u>	<u>14,722</u>
Sub-Total	\$ 279,337	\$ 376,570	\$ 288,457
State			
State Compensatory			
Education	\$ 208,836	\$ 140,199	\$ 121,617
Bilingual	28,203	39,558	53,744
Nonpublic Textbooks	19,362	20,888	20,132
Nonpublic Services	<u>162,060</u>	<u>160,106</u>	<u>229,164</u>
Sub-Total	\$ 418,461	\$ 360,751	\$ 424,657
Summer School	\$ 31,426	\$ 23,825	\$ 25,350
TOTAL CURRENT EXPENSES	\$19,404,084	\$21,017,489	\$23,097,345
DEBT SERVICE			
Principal	\$ 75,000.00	\$ 75,000.00	\$ 75,000.00
Interest	<u>28,778.75</u>	<u>24,466.25</u>	<u>20,153.75</u>
TOTAL DEBT SERVICE	\$ 103,778.75	\$ 99,466.25	\$ 95,153.75
TOTALS	\$19,507,862.75	\$21,116,955.25	\$23,192,498.75

SUMMARY OF REVENUES AND EXPENDITURES

REVENUES

<u>Account</u>	<u>Actual Receipts 1988-1989</u>	<u>Budget 1989-1990</u>	<u>Tentative Budget 1990-1991</u>
<u>CURRENT EXPENSE</u>			
Local Sources:			
Appropriate from Balance	\$ 660,000	\$ 620,000	\$ 200,000
Local Tax Levy	15,683,381	16,839,648	19,677,881
Tuition	32,932	25,686	29,778
Miscellaneous	164,822	61,000	65,000
State Sources:			
Equalization Aid	1,506,698	1,618,228	1,437,460
Approved Transportation	279,262	280,094	298,249
Special Education	715,623	835,512	675,863
Compensatory Education	211,659	140,199	121,617
Bilingual Education	28,205	39,558	53,744
Non-Public Textbooks	21,271	20,888	20,132
Non-Public Services	163,165	160,106	229,164
Other	322	0	0
Federal Sources:			
Vocational	12,297	18,464	16,975
ECIA (Chapters I & II)	180,965	180,639	152,940
Handicapped Program	108,640	143,240	108,740
Handicapped - Sp. Projects	16,702	0	0
Other	28,594	34,227	9,802
TOTAL CURRENT EXPENSE	\$19,814,538	\$21,017,489	\$23,097,345
<u>DEBT SERVICE</u>			
Local Sources:			
Local Tax Levy	\$ 99,046.75	\$ 99,445.25	\$ 89,593.75
State Sources:			
Debt Service Aid	<u>4,732.00</u>	<u>21.00</u>	<u>5,560.00</u>
TOTAL DEBT SERVICE	\$ 103,778.75	99,466.25	95,153.75
TOTAL BUDGET	\$19,918,316.75	\$21,116,955.25	\$23,192,498.75

EXPENDITURES

<u>A/C No.</u>	<u>Account</u>	<u>Actual Expense 1988-1989</u>	<u>Budget 1989-1990</u>	<u>Tentative Budget 1990-1991</u>
100	Administration	\$ 759,351	\$ 812,310	\$ 892,801
200	Instruction	11,382,225	12,258,366	13,115,733
400	Health Services	32,638	34,085	36,690
500	Transportation	423,142	456,829	504,195
600	Operation of Plant	1,504,970	1,732,760	1,868,061
700	Maintenance of Plant	690,901	712,064	884,019
800	Fixed Charges	2,706,743	3,014,764	3,696,289
900	Food Services	53,000	29,000	33,500
1000	Student Body Activities	363,597	361,901	398,861
1100	Community Services	1,240	2,300	2,300
	Special Education	<u>757,053</u>	<u>841,964</u>	<u>926,432</u>
CURRENT EXPENSE		\$18,674,860	\$20,256,343	\$22,358,881
SPECIAL PROJECTS		<u>\$ 729,224</u>	<u>\$ 761,146</u>	<u>738,464</u>
TOTAL CURRENT EXPENSE		\$19,404,084	\$21,017,489	\$23,097,345
DEBT SERVICE		<u>\$ 103,779</u>	<u>99.466.25</u>	<u>95,153.75</u>
TOTAL BUDGET		\$19,507,863	\$21,116,955.25	\$23,192,498.75

BUDGET

CURRENT EXPENSE

100
ADMINISTRATION

	<u>Account</u>	<u>Actual Expense 1988-1989</u>	<u>Budget 1989-1990</u>	<u>Tentative Budget 1990-1991</u>
110	Salaries	\$544,879	\$597,290	\$660,501
120A	Auditor	15,000	17,000	17,000
120B	Legal Expense	24,000	26,625	27,250
120C	Architects Fees	5,971	9,000	7,500
120D	Other Cont. Serv. for Administration	74,667	60,000	74,750
130A	Expense of Board Members and School Boards Assoc. Dues	33,075	34,245	37,250
130B	Board Sec. Office Supplies & Expenses	17,709	17,500	18,800
130D	Elections	6,308	7,500	8,200
130F	Supt. Office Supplies and Expenses	25,771	22,150	23,850
130M	Printing & Publications	2,350	4,000	4,200
130N	Other Expense	<u>9,621</u>	<u>17,000</u>	<u>13,500</u>
	Total Administration	\$759,351	\$812,310	\$892,801

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, seasonal part-time clerical help, and part-time help for compliance with environmental regulations.

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, Federal EPA regulations on asbestos, and other environmental regulations.

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 1988-1989</u>	<u>Budget 1989-1990</u>	<u>Tentative Budget 1990-1991</u>
	Salaries			
211	Principals	\$ 632,197	\$ 679,841	\$ 732,980
212	Supervisors	526,442	567,454	609,393
213	Teachers	8,007,851	8,513,893	9,120,506
214	Other Instr. Staff	971,862	1,053,669	1,145,819
215	Secretaries	458,130	491,188	531,391
216	School Aides	92,340	97,521	104,144
220	Textbooks	88,073	148,000	138,000
230A	Library Books	50,376	67,000	67,000
230B	Periodicals & Newspapers	15,581	17,500	18,500
230C	Audio-Visual Materials	33,833	43,500	43,500
230E	Library Supplies	3,744	5,800	6,000
240	Teaching Supplies	320,762	343,000	360,000
250A	Misc. Supplies for Instr.	69,629	97,000	101,500
250B	Travel Exp. for Instr.	6,652	13,000	13,000
250C	Misc. Exp. for Instr.	104,753	120,000	102,000
260A	Purchased Prof./ Educ. Services	N.A.	N.A.	5,000
260B	Purchased Tech./ Educ. Services	<u>N.A.</u>	<u>N.A.</u>	<u>17,000</u>
	Total Instruction	\$11,382,225	\$12,258,366	\$13,115,733

Salaries of:

Principals - Seven principals, three vice-principals.

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	\$8,707,506
	Substitutes	210,000
	Curriculum Workshops	66,000
	C.A.T.	32,000
	Advanced Degree Status and	68,000
	Credit Reimbursement	
	Class Coverage/Miscellaneous	37,000
		<u>\$9,120,506</u>

Contracted Salaries are for two hundred and eleven (211) classroom teaching positions. Twenty (20) 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 - Six full-time instructional aides (all of which are budgeted in Special Education categories). Twenty-one 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.

Purchased Professional/Educational Services - Consulting fees which support the instructional program. This is a new account mandated by recent legislation (1989).

Purchased Technical/Educational Services - Consulting fees which are not regarded as professional, but require basic scientific knowledge, manual skills or both. Outside data processing services are included here. This is a new account mandated by recent legislation (1989).

400
HEALTH SERVICES

	<u>Account</u>	<u>Actual Expense 1988-1989</u>	<u>Budget 1989-1990</u>	<u>Tentative Budget 1990-1991</u>
410A	Salaries	\$14,730	\$15,975	\$16,715
420A	Medical Supplies	3,902	5,565	5,975
420C	Misc. Expense	14,006	12,545	400
430	Purchased Prof./ Tech. Services	<u>N.A.</u>	<u>N.A.</u>	<u>13,600</u>
	Total Health Services	\$32,638	\$34,085	\$36,690

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

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

Miscellaneous Expense - Other school-related expenses of health service personnel.

Purchased Professional/Technical Services - Medical examination fees. This is a new account mandated by recent legislation (1989).

500
PUPIL TRANSPORTATION SERVICES

	<u>Account</u>	<u>Actual Expense 1988-1989</u>	<u>Budget 1989-1990</u>	<u>Tentative Budget 1990-1991</u>
510	Salaries	\$243,420	\$246,995	\$279,148
520	Transportation Contracts	19,435	20,000	22,000
520C	Contracted Trips	20,321	7,600	12,500
530	Replacement of Vehicles	0	19,000	24,000
535	New Vehicles/Equipment	0	22,000	0
540	Insurance	30,787	43,234	46,172
545	Athletic & Field Trips	31,891	44,000	44,000
550	Other Expense - Operation and Maintenance	77,288	54,000	45,600
560	Contracted Vehicle Maintenance Service	N.A.	N.A.	30,150
570	Purchased Prof./Tech. Services	N.A.	N.A.	625
	Total Pupil Transportation Services	\$423,142	\$456,829	\$504,195

Salaries - Transportation Coordinator, fourteen bus drivers, seven bus attendants, and substitute drivers as needed. Special Education placements require daily transportation to Rockleigh, Chatham, Morristown, Scotch Plains and all points in between. Daily transportation is provided for 50 special education and 23 vocational students out of the district, as well as for 50 students to our own special classes at Lincoln, Spring Garden, Washington, Franklin, and the high school. Also, weekly transportation for 4 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.

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

Replacement of Vehicles - One twenty passenger vehicle.

Insurance on Vehicles - Insurance cost on eighteen 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, other than vehicle maintenance by private garages.

Contracted Vehicle Maintenance Services - Cost of repairs by private garages.

Purchased Professional/Technical Services - Any purchased service for pupil transportation of a professional or technical nature. Example would be cost of defensive driving course for drivers.

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 1990/91 the reimbursement will be 83.8585% of the 90% formula.

600
OPERATION OF PLANT

	<u>Account</u>	<u>Actual Expense 1988-1989</u>	<u>Budget 1989-1990</u>	<u>Tentative Budget 1990-1991</u>
610	Salaries	\$1,013,000	\$1,093,873	\$1,195,707
620	Contracted Services	24,211	29,584	31,359
630	Heat	121,529	202,706	216,922
640BC	Electricity and Gas	217,084	252,700	265,214
640D	Telephone	54,245	71,100	73,944
650	Supplies for Operation of Plant	61,750	67,897	69,150
660	Other Expense	<u>13,151</u>	<u>14,900</u>	<u>15,765</u>
	Total Operation of Plant	\$1,504,970	\$1,732,760	\$1,868,061

Salaries - Provides for 30 full-time and 1 half-time custodian, 6 groundskeepers, and 6 maintenance personnel, as well as an allowance for part-time and summer help, substitutes, and overtime.

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

Heat - Cost of fuel oil for heating all school facilities.

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 1988-1989</u>	<u>Budget 1989-1990</u>	<u>Tentative Budget 1990-1991</u>
CONTRACTED SERVICES			
720A Grounds	\$ 1,411	\$ 8,800	\$ 5,850
720B Buildings	311,273	281,305	385,480
720C Equipment	156,927	155,000	161,000
PURCHASE OF NEW EQUIPMENT			
730A Replacement - Instructional	40,888	62,759	29,637
730B Replacement - Non-Instructional	28,729	23,309	62,528
730C New Equipment	53,346	74,191	109,324
OTHER EXPENSES			
740A Grounds Materials (Includes DeMuro Park)	26,756	25,400	31,700
740B Building Materials	66,958	76,300	93,200
740C Material for Repair of Equipment	4,613	5,000	5,300
Total Maintenance of Plant	\$690,901	\$712,064	\$884,019

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. Also, installation of new storm drain in Lincoln School playground.

MAINTENANCE OF PLANT - Continued

720B Buildings - Major Items

High School - Roof repair work, partial retubing of boilers, electrical work.

Franklin - Replacement of fire doors (continuation of program), roof repair work, waterproofing, continuation of locker replacement third floor, electrical work.

Lincoln - Replacement of one set of fire doors, electrical work, boiler maintenance.

Radcliffe - Partial retubing of boiler, installation of room unit ventilator.

Spring Garden - Asbestos removal project, electrical work.

Washington - Roof repair work, masonry repair, partial retubing of boilers and other boiler maintenance, outside window caulking.

Yantacaw - Electrical work.

Warehouse - Repair of rear wall and sidewalk.

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 - Included in this account are calculators, two printers, industrial arts equipment, audio visual equipment, musical instruments, a typewriter, furniture, some small computer equipment, a word processor, and a replacement of antiquated printing equipment used for school publications.

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 photocopiers, a sound console for high school auditorium, window shades, stools for lab tables, furniture, custodial equipment, replacement seat cushions, typewriters, a check signer, a panel truck, air conditioners and computers for Guidance.

MAINTENANCE OF PLANT - Continued

730C Purchase of New Equipment
Major Items

High School - 7 computers, 4 printers and related computer equipment,
1 sewing machine, a book security system for the library, new
scoreboard for the main gymnasium.

Franklin - Audio visual equipment.

Elementary Schools - Musical instruments, audio visual equipment,
duplicator/copiers.

Computer Services - 3 computers, 7 printers.

Special Services - Typewriter with word processing capability,
2 printers, 1 computer.

Central Office - File cabinets.

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 - Installation of railings at Radcliffe School,
Washington School, Yantacaw School and Park Oval, heating and venti-
lation work, tack strips in hallways and classrooms, 1 new built-in
lunch table.

800
FIXED CHARGES

	<u>Account</u>	<u>Actual Expense 1988-1989</u>	<u>Budget 1989-1990</u>	<u>Tentative Budget 1990-1991</u>
810A	State & County Retirement Funds			
	County Retirement Fund	\$ 12,093	\$ 12,967	\$ 14,200
	PERS (State)	202,668	206,202	241,895
	TPAF Admin. Expense	31,687	32,945	38,331
810B	Social Security	237,080	233,663	276,530
810C	Pension Payments	900	0	0
820A	Property Insurance	102,237	123,124	137,210
820B	Employee Insurance	1,250,837	1,429,189	1,829,155
820C	Liability Insurance	132,520	162,175	182,438
820D	Fidelity Bonds	986	1,000	1,000
850	Other Fixed Charges	120,000	128,000	135,000
870	Tuition to Other Districts	571,765	652,510	801,508
870	Tuition to State Facilities	<u>43,970</u>	<u>32,989</u>	<u>39,022</u>
	Total Fixed Charges	\$2,706,743	\$3,014,764	\$3,696,289

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 will be 7.65% in 1990, an increase from the 7.51% paid in 1989.

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 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 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 1990/91 appropriation 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 1988-1989</u>	<u>Budget 1989-1990</u>	<u>Tentative Budget 1990-1991</u>
900	Food Services	\$ 53,000	\$ 29,000	\$ 33,500
1010	Ex. Curr. Salaries	38,577	37,250	38,200
1030	Student Body Activities - Subsidy	325,020	324,651	360,661
1100	Community Services	<u>1,240</u>	<u>2,300</u>	<u>2,300</u>
	Total Sundry Accounts	\$417,837	\$393,201	\$434,661

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 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 1988-1989 school year the schools were used free of charge 942 times: 320 by Scouts, 48 Parent-Teacher Associations, 161 student activities, 30 for the Nutley Symphony, 291 town activities, 1 for election instructions, 3 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 27 for the C.A.T. Program, and 7 for fund raisers and the School Board Budget Hearing and Election.

SPECIAL EDUCATION

<u>Account</u>	<u>Actual Expense 1988-1989</u>	<u>Budget 1989-1990</u>	<u>Tentative Budget 1990-1991</u>
1132A Neuro. Impaired-Salaries	\$154,136	\$207,330	\$230,912
1132B Neuro. Impaired-Expenses	7,977	8,889	9,816
1133A Percept. Impaired-Salaries	184,140	165,098	180,682
1133B Percept. Impaired-Expenses	10,358	11,707	13,843
1134A Emotionally Dist.-Salaries	77,277	82,262	87,750
1134B Emotionally Dist.-Expenses	1,419	1,175	1,200
1135A Mult. Handicapped-Salaries	22,317	40,749	45,629
1135B Mult. Handicapped-Other Exp.	689	500	1,004
1142A Pre-School Handicapped-Salaries	63,299	54,047	57,849
1142B Pre-School Handicapped-Expenses	1,695	1,500	1,200
1144A Speech-Salaries	81,857	87,601	93,447
1144B Speech-Expenses	468	500	525
1145A Homebound-Salaries	21,928	15,000	23,000
1145B Homebound-Expenses	0	100	100
1146A Resource Room-Salaries	124,385	159,823	173,500
1146B Resource Room-Expenses	<u>5,108</u>	<u>5,683</u>	<u>5,975</u>
Total	\$757,053	\$841,964	\$926,432

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 1988-1989</u>	<u>Budget 1989-1990</u>	<u>Tentative Budget 1990-1991</u>
<u>Federal</u>			
Vocational Education (94-482)	\$ 12,297	\$ 18,464	\$ 16,975
ECIA Chapter 1 (97-35)	114,252	157,767	134,102
ECIA Chapter 2 (97-35)	15,461	22,872	18,838
Handicapped T6-B (94-142 & 99-457)	93,008	143,240	108,740
JTPA	0	2,500	0
SYETP	13,264	9,802	9,802
Other	<u>31,055</u>	<u>21,925</u>	<u>0</u>
Total Federal	\$279,337	\$376,570	\$288,457
<u>State</u>			
Compensatory Education	208,836	140,199	121,617
Bilingual Education	28,203	39,558	53,744
Non-Public Textbooks	19,362	20,888	20,132
Non-Public Auxiliary Services (Chapter 192), Supplemental	109,240	110,591	167,402
Non-Public Handicapped Services (Chapter 193)	<u>52,820</u>	<u>49,515</u>	<u>61,762</u>
Total State	\$418,461	\$360,751	\$424,657
Total Special State & Federal Projects	\$697,798	\$737,321	\$713,114

J6
SUMMER SCHOOL

Summer School	\$31,426	\$23,825	\$25,350
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Vocational - Federally subsidized courses in Vocational Education, such as Marketing, 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

	<u>Actual Expense 1988-1989</u>	<u>Budget 1989-1990</u>	<u>Tentative Budget 1990-1991</u>
Payment on Principal	\$ 75,000.00	\$75,000.00	\$75,000.00
Payment on Interest	<u>28,778.75</u>	<u>24,466.25</u>	<u>20,153.75</u>
Total Debt Service	\$103,778.75	\$99,466.25	\$95,153.75

OUTSTANDING BONDS - High School

Year of Issue	1970
Interest Rate	5.75%
Original Issue	\$1,563,000
Outstanding 7/1/90	388,000

	<u>To Be Redeemed Annually</u>	<u>Interest To Be Paid Annually</u>	<u>Total Annual Debt Service</u>	<u>Outstanding Remaining Principal</u>
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	I	K-12
Livingston	II	K-12
Millburn	II	K-12
Montclair	I	K-12
Newark	II	K-12
North 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

-
- 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

COMPARATIVE TOTAL COSTS
PER PUPIL
FOR THE 1988/89 SCHOOL YEAR
ESSEX COUNTY K-12 DISTRICTS

1.	\$7,701	Millburn
2.	7,554	Caldwell/West Caldwell
3.	7,346	West Orange
4.	7,028	Livingston
5.	6,837	Cedar Grove
6.	6,523	South Orange/Maplewood
7.	6,478	Verona
8.	6,419	Newark
9.	6,101	Glen Ridge
10.	5,786	Montclair
11.	5,284	Belleville
12.	5,273	Bloomfield
13.	5,220	NUTLEY
14.	4,846	Irvington

Not Reported - East Orange, Orange

Source - NJSBA - Cost of Education Index 1988/89

COSTS PER PUPIL
1987 - 1989

1988 - 89

	<u>Cost per Pupil</u>	<u>Amount Above Nutley Cost</u>	<u>%</u>
<u>NUTLEY</u>	\$5,220		
All Essex County Districts	6,245	\$1,025	19.6
North Jersey K-12*	6,313	1,093	20.9
All D-F-G Districts**	5,828	608	11.6
All New Jersey Districts	5,859	639	12.2

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 1987-88 and 1988-89

(Costs are inclusive of all district expenditures minus transportation, tuition and special education)

COMPARISONS OF ESSEX COUNTY SCHOOL DISTRICTS
1988/89

<u>DISTRICT</u>	<u>HSPT SCORE</u> ¹	<u>RANK</u>	<u>SAT SCORE</u> ²	<u>RANK</u>	<u>COST PER PUPIL</u> ³	<u>RANK</u>
Belleville	93.0	8	800	13	\$ 5,284	16
Bloomfield	88.5	13	895	12	5,273	17
Caldwell/W.Caldwell	88.8	12	958	3	7,554	2
Cedar Grove	92.8	9	917	9	6,837	7
East Orange	33.4 - 44.2	16	673 - 686	14	Not Available	
Essex Fells	N.A.**	--	N.A.**	--	6,632	8
Fairfield	N.A.**	--	N.A.**	--	5,951	13
Glen Ridge	98.5	2	941	5	6,101	12
Irvington	63.9	14	642	16	4,846	19
Livingston	98.0	4	1,009	2	7,028	6
Millburn	98.9	1	1,037	1	7,701	1
Montclair	94.4	6	914	10	5,786	14
Newark	*	--	*		6,419	11
No. Caldwell	N.A.**	--	N.A.**	--	5,626	15
<u>NUTLEY</u>	<u>98.1</u>	<u>3</u>	<u>936</u>	<u>6</u>	<u>5,220</u>	<u>18</u>
Orange	60.0	15	656	15	Not Available	
Roseland	N.A.**	--	N.A.**	--	7,061	5
So.Orange/Maplewood	93.9	7	912	11	6,523	9
Verona	97.8	5	930	8	6,478	10
West Essex	92.6	10	948	4	7,345	4
West Orange	92.1	11	935	7	7,346	3
New Jersey Average	83.8		896		5,859	

*Newark has nine high schools. It was not possible to obtain an average for all of them.

**These districts do not have a high school.

¹New Jersey High School Proficiency Test - Percentage of students passing all three sections (reading, math, writing)
New Jersey School Report Card - New Jersey Department of Education

²Scholastic Aptitude Test - combined score, verbal and mathematics
New Jersey School Report Card - New Jersey Department of Education

³New Jersey School Boards Association Cost of Education Index for 1988/89

1989 - Essex County Taxes

<u>District</u>	<u>1989 School Tax Rate</u>	<u>1989 Total Tax Rate</u>	<u>School Tax Percentage of Total Tax</u>	<u>Percentage of Assessed Value vs True Value</u>
Belleville	3.46	8.58	40.4%	33.1%
Bloomfield	5.16	12.56	41.1	19.9
Cedar Grove	2.68	5.67	47.3	30.6
East Orange	4.15	13.95	29.8	36.0
Essex Fells	2.54	6.90	36.9	20.4
Fairfield	.61	1.37	45.0	119.6
Glen Ridge	2.94	6.03	48.9	44.2
Irvington	4.12	14.14	29.2	27.1
Livingston	3.60	6.39	56.3	29.5
Millburn	.91	2.73	33.4	54.5
Montclair	1.02	2.27	44.8	113.0
Newark	6.94	15.37	45.2	22.16
No. Caldwell	1.81	4.01	45.2	44.8
NUTLEY	3.28	7.95	41.3	29.0
Orange	5.66	16.79	33.7	21.8
Roseland	2.05	5.67	36.3	27.6
Verona	1.84	4.10	45.0	50.1
West Orange	1.87	4.33	43.4	54.2

Sources - New Jersey Education Association - Basic Statistical Data of New Jersey School Districts - 1989 Edition

Essex County Board of Taxation - Abstract of Ratables - 1989

PROPERTY TAXES - 1989

TOTAL TAX REQUIREMENT FOR

<u>DISTRICT</u>	<u>SCHOOL PURPOSES</u>	<u>MUNICIPAL PURPOSES</u>	<u>COUNTY PURPOSES</u>	<u>TOTAL</u>
Belleville	\$ 16,362,660.00	\$ 14,922,729.71	\$ 9,209,196.87	\$ 40,494,586.58
Bloomfield	22,665,469.00	18,098,665.05	14,378,624.79	55,142,758.84
Caldwell	4,208,111.82	2,417,624.08	2,995,336.01	9,621,071.91
Cedar Grove	7,604,863.00	2,468,589.84	6,005,283.81	16,078,736.65
East Orange	15,745,048.52	30,490,195.63	6,622,115.82	52,857,359.97
Essex Fells	1,779,651.06	837,434.74	2,212,101.23	4,829,187.03
Fairfield	10,072,999.25	3,322,092.86	8,997,406.21	22,392,498.32
Glen Ridge	7,156,258.00	3,952,255.00	3,539,284.90	14,647,797.90
Irvington	12,575,681.00	23,258,729.81	7,291,262.89	43,125,673.70
Livingston	31,614,061.00	5,253,447.10	19,244,476.46	56,111,984.56
Maplewood	15,650,741.09	9,068,671.87	8,826,000.77	33,545,413.73
Millburn	15,059,053.09	10,441,624.00	19,633,246.31	45,133,923.40
Montclair	31,004,005.65	20,732,177.89	17,435,346.55	69,171,530.09
Newark	72,170,266.00	56,800,717.53	30,831,703.45	159,802,686.98
No. Caldwell	5,446,573.02	2,275,623.99	4,316,497.66	12,038,694.67
NUTLEY	16,360,760.50	12,165,840.00	11,101,589.19	39,628,189.69
Orange	6,787,323.50	9,718,425.00	3,621,243.33	20,126,991.83
Roseland	5,110,225.11	3,130,958.00	5,851,687.34	14,092,870.45
So. Orange	12,032,618.91	8,935,437.00	6,784,586.10	27,752,642.01
Verona	9,793,190.00	5,099,838.49	6,869,883.18	21,762,911.67
West Caldwell	9,473,618.68	5,582,944.39	6,567,516.19	21,624,079.26
West Orange	26,925,775.00	17,997,073.00	17,161,556.98	62,084,404.98
Totals	\$355,598,953.20	\$266,971,094.98	\$219,495,946.04	\$842,065,994.22

Source: Abstract of Ratables - 1989
Essex County, New Jersey
Board of Taxation

TABLE OF EQUALIZED VALUATIONS

ESSEX COUNTY 1989

<u>DISTRICT</u>	<u>Agg. Assessed Valuation Real Prop.</u>	<u>Aver. Ratio Assessed to True Value</u>	<u>Agg. True Value Real Prop.**</u>
Belleville	469,790,200	33.12	1,418,448,671
Bloomfield	436,707,100	19.89	2,195,611,362
Caldwell	109,208,600	23.85	457,897,694
Cedar Grove	283,476,400	30.60	926,393,464
East Orange	369,542,100	36.04	1,025,366,537
Essex Fells	69,962,400	20.39	343,121,138
Fairfield	1,627,916,000	119.60	1,361,133,779
Glen Ridge	242,233,900	44.19	548,164,517
Irvington	300,067,500	27.01	1,110,949,648
Livingston	873,965,600	29.48	2,964,605,156
Maplewood	546,406,600	40.20	1,359,220,398
Millburn	1,645,182,700	54.54	3,016,469,930
Montclair	3,036,630,300	112.97	2,687,997,079
Newark	988,989,700	22.16	4,462,949,910
North Caldwell	299,977,400	44.84	668,995,094
NUTLEY	495,446,000	28.99	1,709,023,801
Orange	119,391,100	21.81	547,414,489
Roseland	248,251,300	27.59	899,787,242
South Orange	256,145,800	24.44	1,048,059,738
Verona	530,284,800	50.06	1,059,298,442
West Caldwell	1,173,408,600	116.05	1,011,123,309
West Orange	1,428,696,900	54.24	2,634,028,208
County Totals	15,551,681,000	46.48	33,456,059,606

* Source: Abstract of Ratables - 1989
Essex County, New Jersey
Board of Taxation

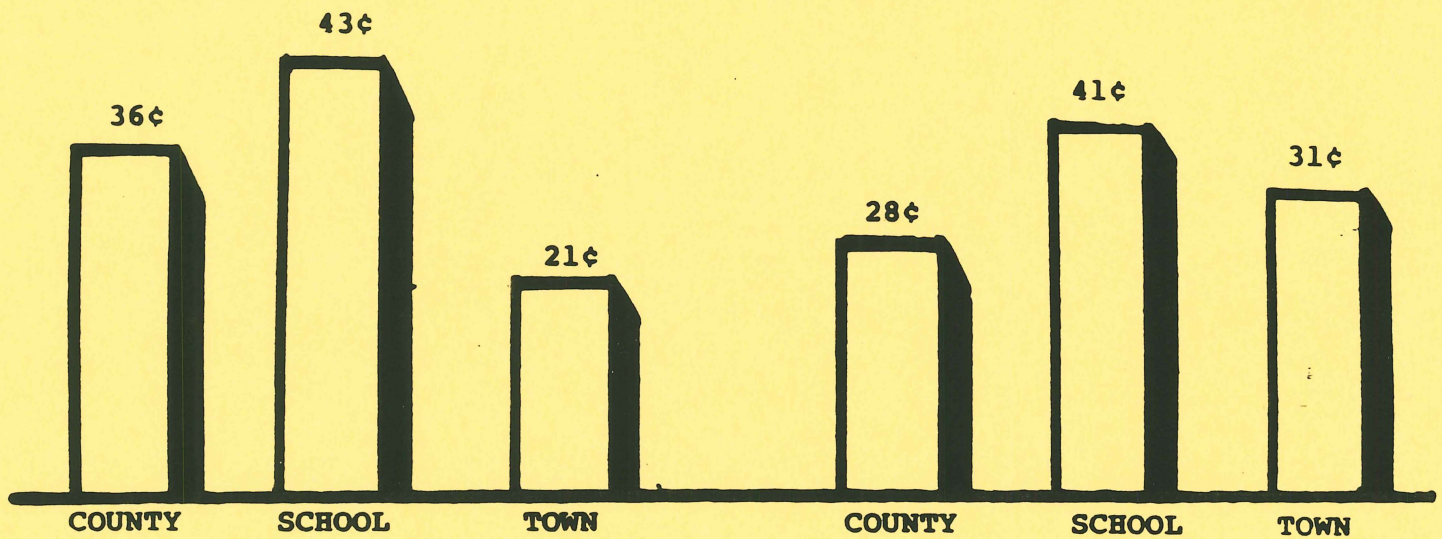
** Exclusive of Class II Railroad Property

<u>Assessed Value Class II R. R. Property</u>	<u>Assessed Value All Pers. Property</u>	<u>Equalized Valuation</u>
47,399*	2,544,900	1,420,993,571
	2,476,800	2,198,135,561
	1,944,600	459,842,294
	585,400	926,978,864
430,382	9,512,900	1,035,309,819
	109,700	343,230,838
	15,191,500	1,376,325,279
	765,600	548,930,117
	5,030,600	1,115,980,248
	5,234,900	2,969,840,056
27,325	1,387,000	1,360,634,723
	8,214,300	3,024,684,230
102,078	16,783,000	2,704,882,157
958,356	50,945,700	4,514,853,966
	407,500	669,402,594
	<u>3,153,700</u>	<u>1,712,177,501</u>
227,270	520,400	548,162,159
	581,900	900,369,142
72,540	2,929,200	1,051,061,478
	1,035,100	1,060,333,542
	1,941,800	1,013,065,109
	<u>8,122,800</u>	<u>2,642,151,008</u>
<u>1,865,350</u>	<u>139,419,300</u>	<u>33,597,344,256</u>

OTHER ITEMS

DISTRIBUTION OF TAX DOLLAR

COMPARISON WITH TEN YEARS AGO



	<u>1979</u>		<u>1989</u>	
	<u>RATE</u>	<u>DOLLAR</u>	<u>RATE</u>	<u>DOLLAR</u>
COUNTY	1.45	.36	2.23	.28
SCHOOL	1.72	.43	3.28	.41
TOWN	.82	.21	2.44	.31
	<hr/>	<hr/>	<hr/>	<hr/>
	3.99	1.00	7.95	1.00

What It Means - Where We Stand

Any institution or business, regardless of its size, needs to have surplus funds available for contingencies. Recently, a study of school district surplus accounts was made by the Public Affairs Research Institute of New Jersey, formerly known as the New Jersey Taxpayers Association.

The Institute discovered that more than half of all New Jersey school districts have maintained budget surpluses of more than 10%. They felt that a law should be enacted preventing surpluses greater than 10%, otherwise too much tax money was accumulating for no apparent purpose.

In sharp contrast to what was reported in this study, the Nutley School District maintains a much lower percentage of surplus. Most recently, as of July 1, 1989, the district entered the 1989-90 school year with a surplus of \$559,775 with a current expense budget of \$20,928,867. This is an amount of less than 3%. According to the taxpayers' group, the Nutley Board's surplus could have legitimately been as high as \$2,092,887.

The philosophy of the Nutley Board of Education has been to utilize excess surplus funds to reduce taxes in the ensuing budgets. In 1986-87, 1987-88, 1988-89 and 1989-90 at least \$600,000 was used each year to reduce local taxes. We are usually well above the county average in this regard. Last year, for example, we set aside \$600,000 for the budget. The average district in Essex County, excluding Newark, used \$206,000. In addition, the surplus account has been used to pay for emergency repairs such as boiler replacement, fire alarm, asbestos repair and additional special education costs.

The continued high use of surplus in future budgets has reached a point where it can no longer continue, because the funds are no longer there. This is why the Board has only projected using \$200,000 this year. This will have an impact on the local tax rate.

The important thing to understand is that the Nutley Board of Education has not allowed excessive surplus amounts to sit idle. Whenever surplus has existed, it has been used for emergency projects and to reduce taxes.

The chart below shows usage and accumulation of surplus for the last ten years.

SURPLUS USAGE AND SURPLUS AVAILABILITY
1980 - 1990

<u>Year</u>	<u>Original Current Expense Budget</u>	<u>Surplus Used in Budget</u>	<u>Remaining Surplus</u>	<u>Percentage Remaining of Surplus vs Budget Size</u>
1980-81	\$11,294,260	\$296,900	\$ 473,371	4.2%
1981-82	12,293,754	275,000	570,022	4.6
1982-83	13,219,578	275,000	624,315	4.7
1983-84	14,213,497	225,000	948,163	6.7
1984-85	15,211,194	400,000	1,263,580	8.3
1985-86	16,005,890	500,000	1,359,182	8.5
1986-87	16,802,248	603,000	1,187,856	7.1
1987-88	18,282,934	600,000	800,837	4.4
1988-89	19,519,611	600,000	874,663	4.5
1989-90	20,928,867	600,000	559,775	2.7

ATHLETIC BUDGET

APPROPRIATIONS

	Actual Expenditures 1988-1989	Budget 1989-1990	Proposed Budget 1990-1991
Band and Cheerleaders	\$ 19,631	\$ 17,591	\$ 17,932
Baseball	21,124	19,026	21,718
Basketball	15,992	16,664	17,421
Crew	34,337	27,528	38,096
Football	65,187	69,706	70,584
Golf	3,635	3,929	3,996
Tennis	3,287	3,857	3,987
Rifle	3,968	6,487	7,882
Bowling	2,494	3,079	3,349
Soccer	16,277	12,860	17,100
Swimming	465	250	,300
Track and Cross Country	35,847	31,406	34,537
Wrestling	14,949	14,774	15,817
Girls Basketball	14,657	15,433	15,639
Soccer	7,990	11,134	12,165
Softball	9,847	10,427	12,667
Tennis	3,477	4,123	3,835
Track	11,694	13,126	14,492
Volleyball	7,841	6,277	7,173
All Sports and Medical	41,945	51,074	57,571
 Total	 \$334,644	 \$338,751	 \$376,261

STATEMENT OF ATHLETIC ACCOUNT
1988-1989

Balance July 1, 1988	\$		\$	381
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RECEIPTS

Board of Education Subsidies	325,020			
Football - 1988 Season	6,612			
Basketball	969			
Wrestling	1,427			
Girls' Athletics	587			
Miscellaneous and Exchanges	2,940		<u>337,555</u>	

Total			\$337,936	
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DISBURSEMENTS

Football	65,187			
Basketball	15,992			
Wrestling	14,949			
Baseball	21,124			
Crew	34,337			
Track and Cross Country	35,846			
Girls' Athletics	55,507			
Band and Cheerleaders	19,631			
Golf, Tennis, Rifle, Bowling, Soccer and Swimming	30,126			
Nonallocable Expenses	41,945			
Exchanges	2,260		<u>\$336,904</u>	

Balance June 30, 1989			\$ 1,032	
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STATEMENT OF CAFETERIA ACCOUNT
1988-1989

Balance July 1, 1988	\$1,953
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INCOME

Sale of Food		\$221,243
Government Subsidy		38,512
Board of Education Subsidy		53,000
Other		<u>15,152</u>
 TOTAL		 \$327,907

EXPENSES

Salaries		\$182,715
Food		
Inventory, July 1, 1988	\$ 5.733	
Purchases	133,518	
Total	<u>\$139,251</u>	
Less Inventory		
June 30, 1989	5,398	
Cost of Food Used		133,853
Supplies		9.052
Laundry		2,172
Other		<u>3,042</u>
 TOTAL		 \$330,834

Excess of Expenses Over Income	\$(2,927)
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Balance June 30, 1989	\$ (974)
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NUTLEY PUBLIC SCHOOL BUDGET 1990-91

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 26, 1990

PUBLIC BUDGET HEARING

Monday, April 2, 1990, at 7:30 p.m.
Board of Education
375 Bloomfield Avenue

PUBLIC VOTING

Tuesday, April 24, 1990 from 2:30 to 9:00 p.m.

- 1) Approval of taxes for 1990-91 Budget
- 2) Approval of referendum for asbestos removal,
underground storage tanks and high school roof
- 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	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

WHAT WILL APPEAR ON THE BALLOT
APRIL 24, 1990

PUBLIC QUESTION #1

Current Expense
\$19,677,881

Yes No

PUBLIC QUESTION #2

The Board of Education of the Township of Nutley in the County of Essex, is authorized (a) to undertake various capital projects within the school district including (1) asbestos abatement activities and related work at Franklin School, Lincoln School, Nutley High School, Radcliffe School, Spring Garden School, Washington School and Yantacaw School including all work necessary therefor and incidental thereto; (2) removal of existing fuel oil storage tanks at Franklin School, Lincoln School, Nutley High School, Radcliffe School, Spring Garden School, Washington School and Yantacaw School including all work necessary therefor and incidental thereto; (3) making necessary modifications to the heating plants at Franklin School, Lincoln School, Nutley High School, Radcliffe School, Spring Garden School, Washington School and Yantacaw School including all work necessary therefor and incidental thereto; and (4) replacing the roof above the auditorium and main gymnasium at Nutley High School including all work necessary therefor and incidental thereto, and to expend for the aforesaid an amount not to exceed \$1,985,000 and (b) to issue bonds of the school district for said purposes in the principal amount not exceeding \$1,985,000.

Yes No

FOR MEMBERS OF THE BOARD OF EDUCATION
FOR A TERM OF THREE YEARS
VOTE FOR THREE



1A

Donald R. Heerwig



2A

Robert J. Rusignuolo



3A

Sam P. Battaglia



4A

Rosalie C. Scheckel