



**NUTLEY SCHOOL DISTRICT  
BUDGET**

**1991 - 1992**

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## A LETTER TO THE PEOPLE OF NUTLEY

Dear Citizens of Nutley:

The development of the annual school budget is one of the most important responsibilities of your elected Board of Education. The budget is the financial plan which allows us to run our educational programs.

The formulation of the 1991-92 budget was a difficult task this year. Last June, the Legislature passed the Quality Education Act which drastically altered how the State would provide aid to local school districts. Under the provisions of this new law, we were supposed to receive our State Aid figures on December 15. However, the Governor refused to release this information because the Legislature was considering changes to this law even before it ever became operational.

It was only on March 15, 1991, three months beyond the original deadline, that our State aid amounts were sent to us. We were then given just thirteen days to submit our budget to the County Superintendent of Schools. In our opinion, this was a flawed process.

What was worse, however, was what the "new" Quality Education Act did to Nutley. First, our State aid increased by just 6% from 1990-91. However, our aid last year was cut by almost 20%. The aid we received is less than we received in 1989-90 and roughly what we received in 1988-89.

Secondly, the largest portion of our aid came in the form of what is called transition aid. Transition aid is money paid to so-called wealthier districts which, beginning in 1992-93, will be phased out by 25% each year. This means that by 1995-96, Nutley would lose all of the nearly 1.5 million dollars we will receive in transition aid.

The Board wants the public to understand that this would not have occurred under the "original" Quality Education Act. While the Board was not convinced that the original QEA was a good idea, it was certainly preferable to what has happened now.

The Board has worked hard to maintain the kind of programs that have made our school district so successful. In 1990 our high school students ranked second in Essex County on the High School Proficiency Test with a 99.6% passing rate. This was accomplished while spending over \$900 less per pupil than the average Essex County district and over \$600 less per pupil than the average district in the State. These kinds of results-high achievement at a low cost-have been consistent, and the Board is very proud of this record.

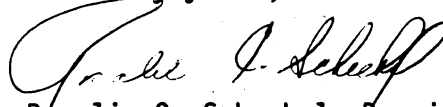
For 1991-92 the Board has had to contend with major increases in insurance costs and tuition. In addition, monies have had to be included for normal salary increases and other normal cost increases. Heat and utility costs show an increase under 6% as do costs for plant maintenance and equipment. Despite the fact that there should be a slight enrollment increase, there will be a reduction of two teaching positions. In addition, three coaching positions will be eliminated.

Last year the voters overwhelmingly approved the budget. Budget defeats in 1987 and 1989 caused the Board to eliminate several programs, including driver education, as well as postpone or remove needed maintenance work and equipment purchases. The Board also significantly lowered its surplus to hold down taxes. A budget defeat will likely mean reduction or elimination of additional aspects of our school program. As a district that has a low per-pupil cost, it would be difficult to make cuts without negatively affecting the school program.

The final decision, of course, is up to the public. The Board wants all Nutley residents to understand that a lessening of financial support for the public schools will have a direct impact on the education of Nutley's school children.

The 1991 school election will be held on Tuesday, April 30, 1991 from 2:30 p.m.-9:00 p.m. We urge you to study the budget and exercise your right to vote.

Sincerely yours,

A handwritten signature in dark ink, appearing to read "Rosalie C. Scheckel", written in a cursive style.

Rosalie C. Scheckel, President  
Nutley Board of Education

April 1991

# **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, 1989 <u>ACTUAL</u>	Sept. 30, 1990 <u>ACTUAL</u>	Sept. 30, 1991 <u>ESTIMATED</u>
ENROLLMENTS			
Resident Pupils	3,287	3,347	3,326
Pupils in State Facilities	2	2	1
Private School Placements	37	40	41
Pupils Received	14	7	14
Total	3,340	3,396	3,387
Pupils Sent to Other Districts			
a. To Regular Programs	1	2	1
b. To Special Education Programs	8.5	21	12
SOURCES OF REVENUE			
CURRENT EXPENSE	1989-1990 <u>ACTUAL</u>	1990-91 <u>ANTICIPATED</u>	1991-92 <u>ANTICIPATED</u>
Local			
Balance Appropriated	\$ 620,000	\$ 200,000	\$ 203,311
Local Tax Levy	16,839,648	19,677,881	21,635,609
Tuition	44,785	29,778	67,880
Miscellaneous	257,926	65,000	75,000
State			
Equalization Aid/	1,618,228	1,438,962	57,416
Foundation Aid			
Transportation	280,094	298,249	174,055
Categorical Aids	1,015,269	851,224	1,023,838
Other State Aids	220,731	249,296	218,428
Pension/Social Security Aid	N.A.	2,854,896	3,027,035
Transition Aid	N.A.	N.A.	1,493,469
Federal			
Vocational	18,464	14,386	12,228
Chapter I	166,065	174,431	148,266
Chapter II	22,872	22,766	18,075
Handicapped	144,682	109,920	145,640
Other	32,337	27,945	0
TOTAL CURRENT EXPENSE	21,281,101	26,014,734	28,300,250
CAPITAL OUTLAY			
Foundation Aid	--	--	952
DEBT SERVICE			
Balance Appropriated	--	--	84,317
Local Tax Levy	\$ 99,445	\$ 89,594	111,116
State Debt Service Aid	21	5,560	410
TOTAL DEBT SERVICE	\$ 99,466	95,154	195,843
TOTAL REVENUE	\$21,380,567	\$26,109,888	28,497,045

# APPROPRIATIONS

CURRENT EXPENSE	1989-1990 EXPENDITURES	1990-1991 APPROPRIATIONS	1991-1992 APPROPRIATIONS
ADMINISTRATION			
Salaries	\$ 604,374	\$ 660,501	\$ 712,680
Legal Fees	25,508	27,250	29,300
Contracted Services	117,920	99,250	106,485
Other Expenses	113,783	105,800	116,883
Sub-Total	\$ 861,585	\$ 892,801	\$ 965,348
INSTRUCTION			
Teacher Salaries-Kindergarten	--	--	300,937
Teacher Salaries-Grades 1-5	--	--	3,204,229
Teacher Salaries-Grades 6-8	--	--	2,584,758
Teacher Salaries-Grades 9-12	--	--	3,523,651
Teacher Salaries - Total	8,460,843	9,032,256	9,613,575
OTHER INSTRUCTION			
Salaries-Principals	\$ 678,119	732,980	\$ 776,441
Salaries-Supv. of Instr.	572,872	609,393	654,151
Salaries-Other Instr. Staff	1,053,547	1,153,819	1,243,827
Salaries-Sec. & Cler. Asst.	488,643	531,391	574,595
Other Salaries for Instr.	98,503	104,144	124,150
Textbooks	147,458	138,000	151,000
School Lib. & Audio- Visual Materials	98,624	135,000	137,855
Teaching Supplies	344,752	360,000	395,500
Purchased Services	N.A.	22,000	23,000
Other Expenses	223,365	216,500	233,250
Sub-Total	\$12,166,726	\$ 13,035,483	\$13,927,344
HEALTH SERVICES			
Salaries	\$ 15,695	\$ 16,715	\$ 17,725
Purchased Services	N.A.	13,600	14,350
Other Expenses	18,465	6,375	6,760
Sub-Total	\$ 34,160	\$ 36,690	\$ 38,835
TRANSPORTATION			
Salaries	\$ 275,119	\$ 279,148	\$ 317,301
Transportation Contracts	35,932	34,500	40,350
Replacement of Vehicles	18,333	25,700	60,000
Purchase of New Vehicles	21,873	0	0
Pupil Trans.-Insurance	35,790	46,172	49,975
Curricular Activities	34,457	44,000	45,200
Other Exp.-Oper. & Maint.	73,601	45,600	55,046
Private Garage Maintenance	N.A.	30,150	32,260
Purchased Services	N.A.	625	625
Sub-Total	\$ 495,105	\$ 505,895	\$ 600,757

## CURRENT EXPENSE (Continued)

	1989-1990 EXPENDITURES	1990-1991 APPROPRIATIONS	1991-1992 APPROPRIATIONS
OPERATION			
Salaries	\$ 1,083,317	\$ 1,195,707	\$ 1,309,617
Contracted Services	29,346	31,359	33,177
Heat	112,636	216,922	229,500
Utilities	302,611	339,158	357,040
Supplies	74,264	69,150	74,965
Other Expenses	24,547	15,765	23,500
Sub-Total . .	\$1,626,721	\$1,868,061	\$ 2,027,799
MAINTENANCE			
Contracted Services	\$ 522,735	\$ 552,330	\$ 579,175
Replacement of Equip.	81,725	92,165	100,225
Purchase of New Equip.	80,390	109,324	111,937
Other Expenses	105,634	130,200	144,123
Sub-Total	\$ 790,484	\$ 884,019	\$ 935,460
FIXED Charges			
Employee Retire. Contr.	\$ 477,309	\$ 570,956	\$ 595,403
Insurance & Judgments	1,638,841	2,149,803	2,761,033
Other Fixed Charges	128,000	135,000	145,000
Tuition - Special	629,422	801,508	904,905
Tuition - State Facilities	32,989	34,233	24,148
TPAF Pension/FICA Expenses	N.A.	2,854,896	3,027,035
Sub-Total	\$2,906,561	\$6,546,396	\$ 7,457,524
SUNDRY ACCOUNTS			
Food Services	\$ 54,000	\$ 39,791	\$ 52,000
Extra Curr. Salaries	37,427	38,200	41,180
Student Body Activities	336,651	360,661	390,382
Community Services	1,671	2,300	2,300
Sub-Total	\$ 429,749	\$ 440,952	\$ 485,862
SPECIAL EDUCATION			
Neuro. Imp. - Salaries	\$ 212,110	\$ 194,912	\$ 209,415
Neuro. Imp. - Other Exp.	8,875	9,816	10,339
Percep. Imp. - Salaries	158,699	247,682	251,670
Percep. Imp. - Other Exp.	11,627	13,843	14,580
Emot. Dist. - Salaries	82,262	86,750	93,083
Emot. Dist. - Other Exp.	1,125	1,350	1,460
Mult. Hand. - Salaries	40,849	48,629	52,155
Mult. Hand. - Other Exp.	463	1,404	739
Pre-Sch. Hand. - Salaries	53,907	57,849	62,288
Pre-Sch. Hand. - Other Exp.	742	1,200	1,000
Supplemental-Salaries	0	40,000	42,800
Supplemental-Other Expenses	0	0	400
Speech - Salaries	87,601	93,447	100,120
Speech - Other Exp.	434	525	525
Home Inst. - Salaries	43,285	23,000	40,000
Home Inst. - Other Exp.	0	100	100
Resource Room - Salaries	159,670	178,500	198,884
Resource Room - Other Exp.	5,671	5,975	6,534
Sub-Total	\$ 867,320	\$ 1,004,982	\$ 1,086,092

## CURRENT EXPENSE (Continued)

	<u>1989-1990 EXPENDITURES</u>	<u>1990-1991 APPROPRIATIONS</u>	<u>1991-1992 APPROPRIATIONS</u>
Basic Skills	N.A.	N.A.	127,127
Bilingual	39,558	53,744	78,215
SPECIAL PROJECTS			
Federal			
Vocational	\$ 18,239	\$ 14,386	\$ 12,228
ECIA	227,325	197,197	166,341
Handicapped	158,602	109,920	145,640
Other	<u>32,346</u>	<u>27,945</u>	<u>0</u>
Sub-Total	\$ 436,512	\$ 349,448	\$ 324,209
State			
State Compensatory			
Education	\$ 140,199	\$ 121,617	\$ N.A.
Nonpublic Textbooks	20,112	20,132	23,638
Nonpublic Services	<u>196,243</u>	<u>229,164</u>	<u>194,790</u>
Sub-Total	\$ 356,554	\$ 370,913	\$ 218,428
Summer School	\$ 22,997	\$ 25,350	\$ 27,250
TOTAL CURRENT EXPENSES	\$21,034,032	\$26,014,734	\$28,300,250
CAPITAL OUTLAY			
Transfer to Current Expense (Foundation Aid)	N.A.	N.A.	952
DEBT SERVICE			
Principal	\$ 75,000	\$ 75,000	\$ 75,000
Interest	<u>24,466</u>	<u>20,154</u>	<u>120,843</u>
TOTAL DEBT SERVICE	\$ 99,466	\$ 95,154	\$ 195,843
TOTALS	\$21,133,498	\$26,109,888	\$28,497,045

# **SUMMARY OF REVENUES AND EXPENDITURES**

# REVENUES

<u>Account</u>	<u>Actual Receipts 1989-1990</u>	<u>Budget 1990-1991</u>	<u>Tentative Budget 1991-1992</u>
<u>CURRENT EXPENSE</u>			
Local Sources:			
Appropriate from Balance	\$ 620,000	\$ 200,000	\$ 203,311
Local Tax Levy	16,839,648	19,677,881	21,635,609
Tuition	44,785	29,778	67,880
Miscellaneous	257,926	65,000	75,000
State Sources:			
Equalization Aid	1,618,228	1,438,962	N.A.
Foundation Aid	N.A.	N.A.	57,416
Transportation	280,094	298,249	174,055
Special Education	835,512	675,863	833,324
Compensatory Education/At Risk	140,199	121,617	121,617
Bilingual Education	39,558	53,744	68,897
Non-Public Textbooks	20,888	20,132	23,638
Non-Public Services	199,843	229,164	194,790
Pension/Social Security Aid	N.A.	2,854,896	3,027,035
Transition Aid	N.A.	N.A.	1,493,469
Federal Sources:			
Vocational	18,464	14,386	12,228
ECIA (Chapters I & II)	188,937	197,197	166,341
Handicapped Program	144,682	109,920	145,640
Other	32,337	27,945	0
TOTAL CURRENT EXPENSE	\$21,281,101	\$26,014,734	\$28,300,250
<u>CAPITAL OUTLAY</u>			
Foundation Aid	N.A.	N.A.	952
Total Capital Outlay	N.A.	N.A.	952
<u>DEBT SERVICE</u>			
Local Sources:			
Appropriate from Balance	N.A.	N.A.	84,317
Local Tax Levy	99,445	89,594	111,116
State Sources:			
Debt Service Aid	21	5,560	410
TOTAL DEBT SERVICE	\$ 99,466	\$ 95,154	195,843
TOTAL BUDGET	\$21,380,567	\$26,109,888	\$28,497,045

## EXPENDITURES

<u>A/C No.</u>	<u>Account</u>	<u>Actual Expense 1989-1990</u>	<u>Budget 1990-1991</u>	<u>Tentative Budget 1991-1992</u>
100	Administration	\$ 861,585	\$ 892,801	\$ 965,348
200	Instruction	12,166,726	13,035,483	13,927,344
400	Health Services	34,160	36,690	38,835
500	Transportation	495,105	505,895	600,757
600	Operation of Plant	1,626,721	1,868,061	2,027,799
700	Maintenance of Plant	790,484	884,019	935,460
800	Fixed Charges	2,906,561	6,546,396	7,457,524
900	Food Services	54,000	39,791	52,000
1000	Student Body Activities	369,028	398,861	431,562
1100	Community Services	1,671	2,300	2,300
	Special Projects	5,050	N.A.	N.A.
	Special Education	867,320	1,004,982	1,086,092
	Basic Skills	N.A.	N.A.	127,127
	Bilingual Education	<u>39,558</u>	<u>53,744</u>	<u>78,215</u>
	CURRENT EXPENSE	\$20,217,969	\$25,269,023	\$27,730,363
	SPECIAL PROJECTS	<u>\$ 816,063</u>	<u>\$ 745,711</u>	<u>569,887</u>
	TOTAL CURRENT EXPENSE	\$21,034,032	\$26,014,734	\$28,300,250
	CAPITAL OUTLAY	N.A.	N.A.	952
	DEBT SERVICE	<u>\$ 99,466</u>	<u>95,154</u>	<u>195,843</u>
	TOTAL BUDGET	\$21,133,498	\$26,109,888	\$28,497,045

# BUDGET

# **CURRENT EXPENSE**

100  
ADMINISTRATION

	<u>Account</u>	<u>Actual Expense 1989-1990</u>	<u>Budget 1990-1991</u>	<u>Tentative Budget 1991-1992</u>
110	Salaries	\$604,374	\$660,501	\$712,680
120B	Legal Expense	25,508	27,250	29,300
120D	Auditor	15,750	17,000	18,500
120D	Cont. Prof./Tech Serv. for Administration	102,170	82,250	87,985
130A	Expense of Board Members and School Boards Assoc. Dues	38,705	37,250	41,453
130B	Board Sec. Office Supplies & Expenses	19,560	18,800	20,730
130D	Elections	5,751	8,200	8,500
130F	Supt. Office Supplies and Expenses	38,577	23,850	28,000
130M	Printing & Publications	1,521	4,200	4,200
130N	Other Expenses	<u>9,669</u>	<u>13,500</u>	<u>14,000</u>
	Total Administration	\$861,585	\$892,801	\$965,348

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

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

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

Contracted Professional/Technical 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 1989-1990</u>	<u>Budget 1990-1991</u>	<u>Tentative Budget 1991-1992</u>
	Salaries			
211	Principals	\$ 678,119	\$ 732,980	\$ 776,441
212	Supervisors	572,872	609,393	654,151
213	Teachers	8,460,843	9,032,256	9,613,575
214	Other Instr. Staff	1,053,547	1,153,819	1,243,827
215	Secretaries	488,643	531,391	574,595
216	School Aides	98,503	104,144	124,150
220	Textbooks	147,458	138,000	151,000
230A	Library Books	49,221	67,000	69,075
230B	Periodicals & Newspapers	16,378	18,500	19,480
230C	Audio-Visual Materials	29,730	43,500	43,500
230E	Library Supplies	3,295	6,000	5,800
240	Teaching Supplies	344,752	360,000	395,500
250A	Misc. Supplies for Instr.	98,470	101,500	110,250
250B	Travel Exp. for Instr.	7,000	13,000	13,000
250C	Misc. Exp. for Instr.	117,895	102,000	110,000
260A	Purchased Profess./ Educational Services	N.A.	5,000	5,000
260B	Purchased Tech./ Educ. Services	<u>N.A.</u>	<u>17,000</u>	<u>18,000</u>
	Total Instruction	\$12,166,726	\$13,035,483	\$13,927,344

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	\$9,138,975
	Substitutes	226,800
	Curriculum Workshops	71,000
	C.A.T.	35,000
	Advanced Degree Status and	71,500
	Credit Reimbursement	
	Class Coverage/Miscellaneous	70,300
		<u>\$9,613,575</u>

In 1991-92 the State of New Jersey is requiring local school districts to divide teacher salary expenses into four different grade level categories. For Nutley this breakdown is as follows:

Kindergarten -	300,937
Grades 1- 5	3,204,229
Grades 6- 8	2,584,758
Grades 9-12	3,523,651

Contracted Salaries are for two hundred and eight (208) classroom teaching positions. Twenty-five (25) Special Education teachers are budgeted under separate Special Education Accounts.

Substitutes - Provides daily and permanent substitutes for all schools.

Other Instructional Staff - 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-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.

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 1989-1990</u>	<u>Budget 1990-1991</u>	<u>Tentative Budget 1991-1992</u>
410A	Salaries	\$15,695	\$16,715	\$17,725
420A	Medical Supplies	5,394	5,975	6,335
420C	Misc. Expense	13,071	400	425
430	Purchased Prof./ Tech. Services	<u>N.A.</u>	<u>13,600</u>	<u>14,350</u>
	Total Health Services	\$34,160	\$36,690	\$38,835

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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 - 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 1989-1990</u>	<u>Budget 1990-1991</u>	<u>Tentative Budget 1991-1992</u>
510	Salaries	\$275,119	\$279,148	\$317,301
520	Transportation Contracts	19,550	22,000	22,000
520C	Contracted Trips	16,382	12,500	18,350
530	Replacement of Vehicles	18,333	25,700	60,000
535	New Vehicles/Equipment	21,873	0	0
540	Insurance	35,790	46,172	49,975
545	Athletic & Field Trips	34,457	44,000	45,200
550	Other Expense - Operation and Maintenance	73,601	45,600	55,046
560	Contracted Vehicle Maintenance Service	N.A.	30,150	32,260
570	Purchased Prof./Tech. Services	N.A.	625	625
	Total Pupil Transportation Services	\$495,105	\$505,895	\$600,757

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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 Rockleigh, Chatham, Edison, 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 43 students to our own special classes at Lincoln, Spring Garden, Washington, Franklin, and the high school. Also, occasional transportation for students with medical needs is provided.

Transportation Contracts - 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 when district owned buses are not available.

Replacement of Vehicles - Two sixteen passenger vehicles and one station wagon.

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.

600  
OPERATION OF PLANT

	<u>Account</u>	<u>Actual Expense 1989-1990</u>	<u>Budget 1990-1991</u>	<u>Tentative Budget 1991-1992</u>
610	Salaries	\$1,083,317	\$1,195,707	\$1,309,617
620	Contracted Services	29,346	31,359	33,177
630	Heat	112,636	216,922	229,500
640BC	Electricity and Gas	253,527	265,214	283,540
640D	Telephone	49,084	73,944	73,500
650	Supplies for Operation of Plant	74,264	69,150	74,965
660	Other Expense	<u>24,547</u>	<u>15,765</u>	<u>23,500</u>
	Total Operation of Plant	\$1,626,721	\$1,868,061	\$2,027,799

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Salaries - Provides for 31 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 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 1989-1990</u>	<u>Budget 1990-1991</u>	<u>Tentative Budget 1991-1992</u>
CONTRACTED SERVICES			
720A     Grounds	\$ 5,502	\$ 5,850	\$ 3,250
720B     Buildings	350,196	385,480	406,925
720C     Equipment	167,037	161,000	169,000
PURCHASE OF NEW EQUIPMENT			
730A     Replacement - Instructional	61,623	29,637	50,391
730B     Replacement - Non-Instructional	20,102	62,528	49,834
730C     New Equipment	80,390	109,324	111,937
OTHER EXPENSES			
740A     Grounds Materials (Includes DeMuro Park)	28,080	31,700	36,000
740B     Building Materials	76,224	93,200	102,623
740C     Material for Repair of Equipment	1,330	5,300	5,500
Total Maintenance of Plant	<u>\$790,484</u>	<u>\$884,019</u>	<u>\$935,460</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 - Boiler repair work, electrical work, auditorium painting, installation of gym exit doors.

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

Lincoln - Roof repair work, waterproofing and window caulking.

Radcliffe - Boiler repair work, repair/replacement of four sets of exit doors.

Spring Garden - Roof repair work, electrical work, waterproofing, installation of suspended ceilings in two classrooms.

Washington - Replacement of three pairs of fire doors, boiler repair work, sand and refinish gym floor.

Yantacaw - Electrical work, installation of suspended ceilings in two classrooms.

General - Repairs to boilers, burners, oil tank, 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, 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 industrial arts equipment, audio visual equipment, musical instruments, a typewriter, furniture, micro computer equipment and accessories.

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, window shades, furniture, custodial equipment, replacement seat cushions, typewriters, lunch tables, draperies for Radcliffe School multi-purpose room, rear stage curtain for Nutley High School and small grounds equipment.

MAINTENANCE OF PLANT - Continued

730C Purchase of New Equipment  
Major Items

High School - 5 computers, 3 printers and related computer equipment, video projector, 2 camcorders, laminating machine, 1 photocopier, furniture.

Franklin - Computers and related equipment for word processing course, 1 photocopier, camcorder, 2 printers, furniture.

Elementary Schools - Musical instruments, audio visual equipment.

CAT Program - 1 computer, 1 printer and accessories.

Computer Services - 1 computer, 1 printer, 6 disk drive units.

Special Services - 1 computer with printer and accessories, photocopier.

Central Office - File cabinets, 1 typewriter.

Warehouse - Power tools, portable generator, wood chipper.

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 - Heating and ventilation work, tack strips in hallways and classrooms, chalkboards and bulletin boards, fence painting, wall mats in High School gymnasiums.

800  
FIXED CHARGES

	<u>Account</u>	<u>Actual Expense 1989-1990</u>	<u>Budget 1990-1991</u>	<u>Tentative Budget 1991-1992</u>
810A	State & County Retirement Funds			
	County Retirement Fund	\$ 11,718	\$ 14,200	\$ 15,150
	PERS (State)	190,531	241,895	263,424
	TPAF Misc. Expense	30,756	38,331	15,000
810B	Social Security-TPAF	N.A.	921,998	1,000,993
810C	Social Security-Other	244,304	276,530	301,829
810D	TPAF Contribution	N.A.	1,932,898	2,026,042
820A	Property Insurance	110,019	137,210	157,791
820B	Employee Insurance	1,387,879	1,829,155	2,391,477
820C	Liability Insurance	140,943	182,438	210,715
820D	Fidelity Bonds	0	1,000	1,050
850	Other Fixed Charges	128,000	135,000	145,000
870	Tuition to Other Districts	629,422	801,508	904,905
870	Tuition to State Facilities	<u>32,989</u>	<u>34,233</u>	<u>24,148</u>
	Total Fixed Charges	\$2,906,561	\$6,546,396	\$7,457,524

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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 Misc. Expense - Board payment to TPAF for employer's share of some employees who are paid with Federal funds.

TPAF Contribution - Employer's contribution for pension for all professional staff. Under the amended Quality Education Act of 1991, the State will pay the employer's share of Social Security expenses for at least the next two years. No local contribution is required at present.

Social Security-TPAF - Under the amended Quality Education Act of 1991, the State will pay the employer's share of Social Security expenses for at least the next two years. No local contribution is required at present.

Social Security-Other - Employer's share of Social Security taxes for all compensation which is not part of the base pay of employees in Teachers' Pension and Annuity Fund. Contributions will be 7.65% in 1991.

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, insurance on maintenance vehicles, 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 approximately 27% from 1990. This account also includes dental insurance, prescription 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 1991/92 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 1989-1990</u>	<u>Budget 1990-1991</u>	<u>Tentative Budget 1991-1992</u>
900	Food Services	\$ 54,000	\$ 39,791	\$ 52,000
1010	Ex. Curr. Salaries	32,377	38,200	41,180
1030	Student Body Activities - Subsidy	336,651	360,661	390,382
1100	Community Services	1,671	2,300	2,300
1113	Special Projects Salaries	2,750	0	0
1123	Special Projects	<u>2,300</u>	<u>0</u>	<u>0</u>
	Total Sundry Accounts	\$429,749	\$440,952	\$485,862

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 1989-1990 school year the schools were used free of charge 1,421 times: 491 by Scouts, 40 Parent-Teacher Associations, 149 student activities, 30 for the Nutley Symphony, 651 town activities, 1 for election instructions, 9 for Music Boosters Association, 1 for North Ward Section II meetings, 3 Academic Booster Club, 46 for the Nutley Adult School: using 36 classrooms, 3 gyms, the main office, the cafeteria, and the computer room; and 30 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 1989-1990</u>	<u>Budget 1990-1991</u>	<u>Tentative Budget 1991-1992</u>
1132A Neuro. Impaired-Salaries	\$212,110	\$194,912	\$209,415
1132B Neuro. Impaired-Expenses	8,875	9,816	10,339
1133A Percept. Impaired-Salaries	158,699	247,682	251,670
1133B Percept. Impaired-Expenses	11,627	13,843	14,580
1134A Emotionally Dist.-Salaries	82,262	86,750	93,083
1134B Emotionally Dist.-Expenses	1,125	1,350	1,460
1135A Mult. Handicapped-Salaries	40,849	48,629	52,155
1135B Mult. Handicapped-Other Exp.	463	1,404	739
1142A Pre-School Handicapped-Salaries	53,907	57,849	62,288
1142B Pre-School Handicapped-Expenses	742	1,200	1,000
1143A Supplemental-Salaries	0	40,000	42,800
1143B Supplemental-Other Exp.	0	0	400
1144A Speech-Salaries	87,601	93,447	100,120
1144B Speech-Expenses	434	525	525
1145A Homebound-Salaries	43,285	23,000	40,000
1145B Homebound-Expenses	0	100	100
1146A Resource Room-Salaries	159,670	178,500	198,884
1146B Resource Room-Expenses	<u>5,671</u>	<u>5,975</u>	<u>6,534</u>
Total	\$867,320	\$1,004,982	\$1,086,092

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.

# BASIC SKILLS/BILINGUAL

<u>Account</u>	<u>Actual Expense 1989-1990</u>	<u>Budget 1990-1991</u>	<u>Tentative Budget 1991-1992</u>
Basic Skills/Remedial	N.A.	N.A.	\$127,127
Bilingual	39,558	53,744	78,215

Basic Skills/Remedial - Local district program for students needing services in reading, mathematics and writing. Formerly State Compensatory Education funds were used for this purpose. The Quality Education Act of 1990 eliminated the SCE Program. The local program plus Federal Chapter I funds makes up the Nutley District's Basic Skills Improvement Program.

Bilingual - A special temporary program for non-English speaking children. Instructors are employed to teach English as a second language. This program is primarily funded by the State (88% in 1991-92).

J2  
SPECIAL STATE & FEDERAL PROJECTS

<u>Account</u>	<u>Actual Expense 1989-1990</u>	<u>Budget 1990-1991</u>	<u>Tentative Budget 1991-1992</u>
<u>Federal</u>			
Vocational Education (98-524)	\$ 18,239	\$ 14,386	\$ 12,228
ECIA Chapter 1 (100-297)	205,954	174,431	148,266
ECIA Chapter 2 (100-297)	21,371	22,766	18,075
Handicapped T6-B (94-142 & 99-457)	158,602	109,920	145,640
JTPA	828	0	0
SYETP	9,584	629	0
Other	<u>21,934</u>	<u>27,316</u>	<u>0</u>
Total Federal	\$436,512	\$349,448	\$324,209
<u>State</u>			
Compensatory Education	140,199	121,617	N.A.
Non-Public Textbooks	20,112	20,132	23,638
Non-Public Auxiliary Services (Chapter 192), Supplemental	118,236	167,402	142,292
Non-Public Handicapped Services (Chapter 193)	<u>78,007</u>	<u>61,762</u>	<u>52,498</u>
Total State	\$356,554	\$370,913	\$218,428
Total Special State & Federal Projects	\$793,066	\$720,361	\$542,637

J6  
SUMMER SCHOOL

Summer School	\$22,997	\$25,350	\$27,250
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Vocational - Federally subsidized courses in Vocational Education, such as Marketing, Cooperative Industrial 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. Eliminated as a State program by the Quality Education Act of 1990.

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. As of March, 1991 the State had not yet acted on what services would be provided in 1991-92.

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 1989-1990</u>	<u>Budget 1990-1991</u>	<u>Tentative Budget 1991-1992</u>
Payment on Principal	\$ 75,000	\$75,000	\$75,000
Payment on Interest	<u>24,466</u>	<u>20,154</u>	<u>120,843</u>
Total Debt Service	\$ 99,466	\$95,154	\$195,843

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>
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

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1990 REFERENDUM

Amount Authorized	1,985,000	
Temporary Notes	July 2, 1990 - July 2, 1991	
	\$990,000 @ 6.16%	Amount Due \$ 60,984
Temporary Notes	October 18, 1990 - July 2, 1991	
	\$995,000 @ 6.27%	Amount Due \$ 44,017.14
	Total Due 1991-92	<u>\$105,001.14</u>

The 1990 referendum approved by the voters authorized the sale of bonds or notes up to the amount of \$1,985,000. The purpose of this was for various major projects of the school district. Among these are asbestos abatement, underground storage tank removal, heating plant modifications and high school reroofing.

During the 1990-91 school year asbestos abatement work was completed at Lincoln and Washington schools. Underground storage tanks were removed from Lincoln, Franklin, Radcliffe, Spring Garden and Washington schools. Heating plant modifications took place at Franklin, Radcliffe and Washington schools. The roofing project at Nutley High School was completed.

Projects scheduled for the next 2-3 years are asbestos work at the High School, Radcliffe, Franklin and Yantacaw. Underground storage tanks at the High School and Yantacaw will be removed and heating plant modifications will be made at those two schools as well. There may also be some other heating plant modification work at other schools.

The Board has chosen to finance the 1990-91 and 1991-92 projects with temporary notes. Interest earnings have largely offset the amount of interest needed to be paid for borrowing this money. The cost to the taxpayers to have borrowed this money in 1990-91 will amount to 1% of the total.

**COMPARISON  
WITH OTHER  
ESSEX COUNTY  
SCHOOL DISTRICTS**

BASIC DATA  
ESSEX COUNTY SCHOOL DISTRICTS

<u>DISTRICT</u>	<u>TYPE</u>	<u>GRADE LEVEL</u>	<u>OCTOBER-1990 ENROLLMENT</u>
Belleville	II	K-12	3,703
Bloomfield	II	K-12	4,829
Caldwell-West Caldwell	II	K-12	2,143
Cedar Grove	II	K-12	1,236
East Orange	I	K-12	12,388
Essex Fells	II	K- 6	142
Fairfield	II	K- 6	590
Glen Ridge	II	K-12	1,128
Irvington	I	K-12	9,263
Livingston	II	K-12	3,859
Millburn	II	K-12	2,337
Montclair	I	K-12	5,514
Newark	II	K-12	51,157
North Caldwell	II	K- 6	506
<u>NUTLEY</u>	<u>II</u>	<u>K-12</u>	<u>3,347</u>
Orange	I	K-12	3,899
Roseland	II	K- 6	274
So.Orange-Maplewood	II	K-12	4,681
Verona	II	K-12	1,485
West Essex Regional	IIb	7-12	1,372
West Orange	II	K-12	4,231

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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

ESSEX COUNTY K-12 DISTRICTS  
COMPARATIVE DATA

	<u>1990-91*</u> <u>Budget</u>	<u>1990-91</u> <u>State Aid</u> <u>Per Pupil</u>	<u>1990-91</u> <u>Budgeted</u> <u>Cost</u> <u>Per</u> <u>Pupil</u>
Belleville	24,623,516	1,309	6,650
Bloomfield	35,048,964	1,032	7,258
Caldwell/W. Caldwell	18,303,712	765	8,541
Cedar Grove	10,173,946	723	8,231
East Orange	73,774,175	3,973	5,956
Glen Ridge	9,454,305	872	8,381
Irvington	62,404,584	4,145	6,737
Livingston	39,019,528	823	10,111
Millburn	21,209,942	458	9,076
Montclair	41,210,805	1,006	7,473
Newark	421,039,676	5,240	8,230
<b>NUTLEY</b>	<b>23,254,992</b>	<b>773</b>	<b>6,948</b>
Orange	28,610,684	4,560	7,338
So. Orange/Maplewood	38,257,027	984	8,172
Verona	12,600,863	788	8,485
West Orange	38,706,520	1,114	9,148

\* Not including State contribution  
for pensions and Social Security

COMPARATIVE TOTAL COSTS  
PER PUPIL  
FOR THE 1989/90 SCHOOL YEAR  
ESSEX COUNTY K-12 DISTRICTS

1.	\$ 8069	Millburn
2.	7468	West Orange
3.	7419	Caldwell / West Caldwell
4.	7221	Verona
5.	7158	Cedar Grove
6.	7000	South Orange / Maplewood
7.	6946	Newark
8.	6843	Montclair
9.	6782	Glen Ridge
10.	5921	Bloomfield
11.	5772	East Orange
12.	5731	NUTLEY
13.	5546	Irvington
14.	5505	Belleville

Not Reported - Orange and Livingston

Source - NJSBA - Cost of Education Index 1989/90

Note - Livingston cost 1988/89 - \$7028

Orange - Not Available - 1988/89

COSTS PER PUPIL  
1988 - 1990

	<u>1989 - 90</u>		
	<u>Cost per Pupil</u>		
<u>NUTLEY</u>	\$5,731		
		<u>Amount Above Nutley Cost</u>	<u>%</u>
All Essex County Districts	6,653	\$ 922	16.1
North Jersey K-12*	6,941	1,210	21.1
All D-E-F-G Districts**	6,329	598	10.4
All New Jersey Districts	6,348	617	10.8

	<u>1988 - 89</u>		
	<u>Cost per Pupil</u>		
<u>NUTLEY</u>	\$5,220		
		<u>Amount Above Nutley Cost</u>	<u>%</u>
All Essex County Districts	6,245	\$ 1,025	19.6
North Jersey K-12*	6,313	1,093	20.9
All D-E-F-G Districts**	5,828	608	11.6
All New Jersey Districts	5,859	639	12.2

\* 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 1988-89 and 1989-90

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

STATE AID IN ESSEX COUNTY K-12 DISTRICTS  
1990-91

	<u>Equalization Aid</u>	<u>Amount Per Pupil</u>	<u>Categorical Aid</u>	<u>Transportation Aid</u>	<u>Total State Aid</u>	<u>Amount Per Pupil</u>
Belleville	2,901,369	784	1,457,258	489,906	4,848,533	1,309
Bloomfield	2,051,586	425	2,247,584	684,594	4,983,764	1,032
Caldwell/W.Caldwell	761,777	355	593,904	284,379	1,640,060	765
Cedar Grove	415,205	336	326,008	152,382	893,595	723
East Orange	43,770,612	3533	3,882,080	1,564,472	49,217,164	3,973
Glen Ridge	490,166	435	348,985	144,664	983,815	872
Irvington	33,799,520	3649	3,500,282	1,096,217	38,396,019	4,145
Livingston	1,404,067	364	929,476	842,573	3,176,116	823
Millburn	280,345	120	470,737	319,151	1,070,233	458
Montclair	2,262,473	410	2,392,515	892,810	5,547,798	1,006
Newark	223,950,012	4378	38,089,253	5,995,598	268,034,863	5,240
<b>NUTLEY</b>	<b>1,438,962</b>	<b>430</b>	<b>851,244</b>	<b>298,249</b>	<b>2,588,435</b>	<b>773</b>
Orange	14,585,513	3741	2,572,256	620,607	17,778,376	4,560
So. Orange Maplewood	1,965,042	420	1,974,698	667,315	4,607,055	984
Verona	531,909	358	509,371	129,129	1,170,409	788
West Orange	1,485,900	351	1,815,886	1,411,523	4,713,309	1,114

COMPARISONS OF ESSEX COUNTY SCHOOL DISTRICTS  
1989/90

<u>DISTRICT</u>	<u>HSPT SCORE<sup>1</sup></u>	<u>RANK</u>	<u>COST PER PUPIL<sup>2</sup></u>	<u>RANK</u>
Belleville	92.1	8	5,505	15
Bloomfield	89.3	11	5,921	11
Caldwell/W.Caldwell	94.1	6	7,419	4
Cedar Grove	97.6	4	7,158	6
East Orange	46.7	16	5,77	12
Glen Ridge	90.8	10	6,782	10
Irvington	59.9	15	5,546	14
Livingston	95.8	5	*N.A.	
Millburn	98.6	3	8,069	2
Montclair	91.3	9	6,843	9
Newark	45.7	17	6,946	8
<b><u>NUTLEY</u></b>	<b><u>99.6</u></b>	<b><u>2</u></b>	<b><u>5,731</u></b>	<b><u>13</u></b>
Orange	60.9	14	**N.A.	
So.Orange/Maplewood	93.0	7	7,000	7
Verona	100.0	1	7,221	5
West Essex	88.7	12	8,760	1
West Orange	86.0	13	7,468	3

\*1988-89 Cost Per Pupil Was \$7,028

\*\*No Data Available For 1988-89 or 1989-90

Sources: <sup>1</sup>New Jersey Department of Education  
Spring 1990 High School Proficiency Test  
State Summary - Grade 9

<sup>2</sup>New Jersey School Boards Association Cost of Education Index  
for 1989/90 School Year

1990 - Essex County Taxes

<u>District</u>	<u>1990 School Tax Rate</u>	<u>1990 Total Tax Rate</u>	<u>School Tax Percentage of Total Tax</u>	<u>Percentage of Assessed Value  Value</u>
Belleville	4.01	9.36	42.8%	29.8%
Bloomfield	5.87	13.62	43.1	18.1
Cedar Grove	2.96	6.09	48.6	27.5
East Orange	4.27	15.36	27.8	30.2
Essex Fells	2.83	7.34	38.6	18.6
Fairfield	.65	1.48	43.8	107.2
Glen Ridge	3.39	6.63	51.1	41.0
Irvington	3.66	13.80	26.5	23.0
Livingston	3.90	6.98	56.0	27.2
Millburn	1.01	3.00	33.5	50.1
Montclair	1.11	2.40	46.5	103.0
Newark	7.84	16.99	46.1	17.4
No. Caldwell	1.95	4.15	47.1	42.4
NUTLEY	3.67	8.56	42.8	26.6
Orange	6.50	18.24	35.7	20.8
Roseland	2.29	6.07	37.8	24.7
Verona	2.06	4.31	47.8	47.5
West Orange	2.04	4.63	44.1	50.1

Sources - New Jersey Education Association - Basic Statistical Data of New Jersey School Districts - 1990 Edition

Essex County Board of Taxation - Abstract of Ratables - 1990

PROPERTY TAXES - 1990

TOTAL TAX REQUIREMENT FOR

<u>DISTRICT</u>	<u>SCHOOL PURPOSES</u>	<u>MUNICIPAL PURPOSES</u>	<u>COUNTY PURPOSES</u>	<u>TOTAL</u>
Belleville	\$ 18,911,532.00	\$ 15,677,173.76	\$ 9,549,148.81	\$ 44,137,854.57
Bloomfield	25,855,007.00	19,456,963.09	14,657,763.44	59,969,733.53
Caldwell	4,618,288.88	2,675,132.03	2,946,464.85	10,239,885.76
Cedar Grove	8,461,865.86	2,677,914.08	6,262,291.92	17,402,071.86
East Orange	16,068,416.74	34,303,877.91	7,382,152.38	57,754,447.03
Essex Fells	1,996,617.16	908,081.00	2,264,164.70	5,168,862.86
Fairfield	10,617,253.01	4,386,529.25	9,226,339.92	24,230,122.18
Glen Ridge	8,228,137.25	4,323,584.78	3,541,796.00	16,093,518.03
Irvington	11,049,060.00	22,808,039.36	7,810,933.26	41,668,032.62
Livingston	34,571,829.00	7,685,798.97	19,469,229.94	61,726,857.91
Maplewood	17,244,619.12	10,073,877.50	8,958,379.79	36,276,876.41
Millburn	16,734,584.30	13,155,487.00	20,036,742.24	49,926,813.54
Montclair	33,368,866.98	21,277,860.44	17,060,152.56	71,706,879.98
Newark	79,520,610.00	57,941,842.41	34,931,170.03	172,393,622.44
No. Caldwell	6,007,587.58	2,400,767.53	4,346,738.74	12,755,093.85
NUTLEY	18,353,284.00	13,123,300.43	11,371,498.24	42,848,082.67
Orange	7,810,126.50	10,521,355.09	3,561,147.90	21,892,629.49
Roseland	5,849,484.43	3,435,259.00	6,191,939.60	15,476,683.03
So. Orange	13,115,789.38	9,667,929.00	6,811,811.25	29,595,529.63
Verona	10,982,619.00	5,223,324.52	6,773,096.14	22,979,039.66
West Caldwell	10,341,791.12	5,822,251.58	6,665,085.90	22,829,128.60
West Orange	29,757,340.50	20,259,992.00	17,438,483.30	67,455,815.80
Totals	\$389,464,709.81	287,806,340.73	227,256,530.91	904,527,581.45

Source: Abstract of Ratables - 1990  
Essex County, New Jersey  
Board of Taxation

# TABLE OF EQUALIZED VALUATIONS

ESSEX COUNTY 1990

<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	469,433,700	29.80	1,575,280,872
Bloomfield	437,868,500	18.12	2,416,492,826
Caldwell	109,008,500	22.52	484,051,954
Cedar Grove	285,566,400	27.53	1,037,291,682
East Orange	368,083,800	30.18	1,219,628,231
Essex Fells	70,336,000	18.64	377,339,056
Fairfield	1,625,069,200	107.24	1,515,357,329
Glen Ridge	242,162,200	41.04	590,063,840
Irvington	297,798,000	23.01	1,294,211,213
Livingston	880,359,400	27.15	3,242,576,059
Maplewood	546,899,800	36.91	1,481,711,731
Millburn	1,657,599,400	50.10	3,308,581,637
Montclair	2,977,223,200	103.06	2,888,825,150
Newark	974,797,200	17.43	5,592,640,275
North Caldwell	307,605,200	42.36	726,169,027 -
NUTLEY	497,905,100	26.64	1,869,013,138
Orange	119,554,000	20.76	575,886,320
Roseland	254,677,100	24.72	1,030,247,168
South Orange	259,979,400	22.99	1,130,836,886
Verona	532,550,500	47.51	1,120,922,964
West Caldwell	1,182,652,900	106.97	1,105,593,063
West Orange	1,451,568,600	50.12	2,896,186,353
County Totals	15,548,698,100	41.49	37,478,906,774

\* Source: Abstract of Ratables - 1990  
Essex County, New Jersey  
Board of Taxation

\*\* Exclusive of Class II Railroad Property

Assessed  
Value Class II  
R. R. Property

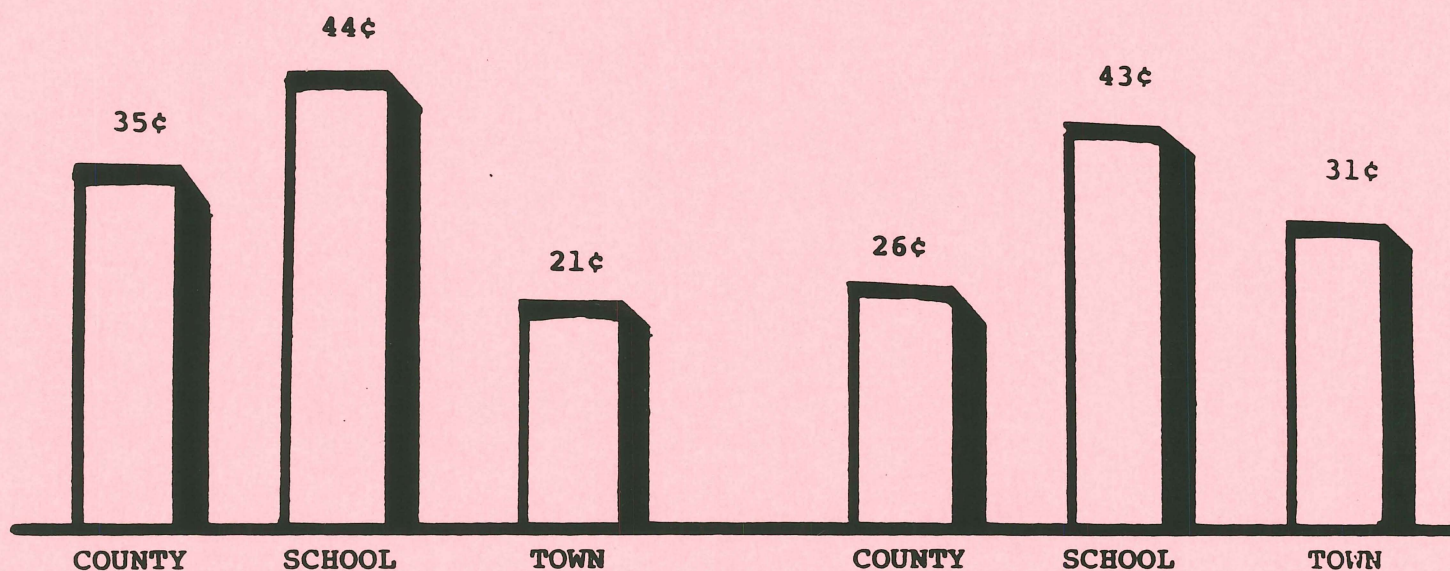
Assessed  
Value All  
Pers. Property

Equalized  
Valuation

	2,314,300	1,577,595,172
47,399	2,532,700	2,419,072,925
	1,848,300	485,900,254
	510,700	1,037,802,382
430,382	8,046,400	1,228,105,013
	94,500	377,433,556
	17,115,000	1,532,472,329
	789,200	590,853,040
	4,343,200	1,298,554,413
	5,018,600	3,247,594,659
27,325	1,309,600	1,483,048,656
	7,366,200	3,315,947,837
102,078	16,894,400	2,905,821,628
958,356	40,130,900	5,633,729,531
	368,200	726,537,227
	2,941,300	1,871,954,438
227,270	515,500	576,629,090
	515,700	1,030,762,868
72,540	2,779,900	1,133,689,326
	937,800	1,121,860,764
	1,915,900	1,107,508,963
	7,521,800	2,903,708,153
<hr/>		
1,865,350	125,810,100	37,606,582,224

# **OTHER ITEMS**

# DISTRIBUTION OF TAX DOLLAR COMPARISON WITH TEN YEARS AGO



	<u>1980</u>		<u>1990</u>	
	<u>RATE</u>	<u>DOLLAR</u>	<u>RATE</u>	<u>DOLLAR</u>
COUNTY	1.48	.35	2.27	.26
SCHOOL	1.83	.44	3.67	.43
TOWN	.87	.21	2.62	.31
	<hr/>	<hr/>	<hr/>	<hr/>
	4.18	1.00	8.56	1.00

## SURPLUS

### 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, 1990, the district entered the 1990-91 school year with a surplus of \$640,477 with a current expense budget of \$23,097,345. 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 \$2,309,734. Under the provisions of the amended Quality Education Act, districts will be unable to maintain a surplus of greater than 7.5%

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 were usually well above the county average in this regard. 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 reached a point where it could no longer continue, because the funds were no longer available. In 1990-91 the Board appropriated \$200,000 from surplus. This had an impact on the local tax rate. In 1991-92 the amount of surplus used will be slightly higher than in 1990-91. The Board's surplus position is roughly as it was one year ago.

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 1981 - 1991

<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>
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
1990-91	23,097,345	200,000	640,477	2.8

## ATHLETIC BUDGET

APPROPRIATIONS

	Actual Expenditures 1989-1990	Budget 1990-1991	Proposed Budget 1991-1992
Band and Cheerleaders	\$ 18,993	\$ 17,932	\$ 18,492
Baseball	23,135	21,718	25,525
Basketball	18,689	17,421	18,726
Crew	31,328	38,096	41,165
Football	70,163	70,584	77,848
Golf	4,016	3,996	4,591
Tennis	3,708	3,987	4,332
Rifle	6,223	7,882	5,635
Bowling	3,270	3,349	3,714
Soccer	14,838	17,100	18,793
Swimming	428	300	350
Track and Cross Country	42,145	49,029	45,481
Wrestling	15,866	15,817	21,629
Girls Basketball	15,534	15,639	17,877
Soccer	9,866	12,165	13,308
Softball	11,938	12,667	13,439
Tennis	3,342	3,835	3,758
Volleyball	6,451	7,173	5,590
All Sports and Medical	42,988	57,571	61,729
Total	\$342,922	\$376,261	\$401,982

STATEMENT OF ATHLETIC ACCOUNT  
1989-1990

Balance July 1, 1989	\$	\$ 1,032
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RECEIPTS

Board of Education Subsidies	336,651	
Football - 1989 Season	6,239	
Basketball	1,164	
Wrestling	704	
Girls' Athletics	731	
Miscellaneous and Exchanges	<u>2,608</u>	<u>348,097</u>

Total	\$349,129
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DISBURSEMENTS

Football	70,164	
Basketball	18,689	
Wrestling	15,866	
Baseball	23,135	
Crew	31,328	
Track and Cross Country	29,927	
Girls' Athletics	59,349	
Band and Cheerleaders	18,993	
Golf, Tennis, Rifle, Bowling, Soccer and Swimming	32,482	
Nonallocable Expenses	42,988	
Exchanges	<u>2,292</u>	<u>\$345,213</u>

Balance June 30, 1990	\$ 3,916
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STATEMENT OF CAFETERIA ACCOUNT  
1989-1990

Balance July 1, 1989	\$(974)
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INCOME

Sale of Food		\$236,976
Government Subsidy		42,183
Board of Education Subsidy		54,000
Other		<u>12,809</u>
 TOTAL		 \$345,968

EXPENSES

Salaries		\$177,507
Food		
Inventory, July 1, 1989	\$ 5,398	
Purchases	146,708	
Total	<u>\$152,106</u>	
Less Inventory		
June 30, 1990	6,082	
Cost of Food Used		146,024
Supplies		12,457
Laundry		2,060
Other		<u>3,530</u>
 TOTAL		 \$340,578

Excess of Income Over Expenses	\$5,390
Balance June 30, 1990	\$4,416

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, April 1, 1991

PUBLIC BUDGET HEARING

Monday, April 15, 1991, at 7:30 p.m.  
Board of Education  
375 Bloomfield Avenue

PUBLIC VOTING

Tuesday, April 30, 1991 from 2:30 to 9:00 p.m.

- 1) Approval of taxes for 1991-92 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

WHAT WILL APPEAR ON THE BALLOT  
APRIL 30, 1991

Current Expense  
\$21,635,609

YES

NO

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



1A

Sally Anne Goodson



2A

John G. Griwert



3A

Charles W. Kucinski, Jr.