



**NUTLEY SCHOOL DISTRICT
BUDGET**

1992 - 1993

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A LETTER TO THE PEOPLE OF NUTLEY

Dear Citizens of Nutley:

One of the most important responsibilities facing your elected Board of Education each year is the development of the annual school budget. The process is many months long, beginning at the building level with teachers and principals shortly after the beginning of school in September.

This year, a new Board committee, the Budget Review Committee met numerous times with the administration to help prepare the district's financial plan for next year. Revision after revision was made during this process and during consideration by the full Board. A tentative budget was approved and submitted to the County Superintendent of Schools on February 3, 1992.

Once again, State action played a major influence on the budget and the budget process. First, State aid figures were not issued on time. Then, after working with a set of figures for approximately five weeks, we were issued new State aid and cap figures as a result of the Governor's 1993 budget message. Each change at the State level required reconsideration of various items and the reworking of the document as a whole.

The 1992-93 budget represents the second year of the State Quality Education Act. This law, passed in 1990 and amended in 1991, has radically changed school funding in New Jersey. Originally, under the QEA, we anticipated a sizeable loss in State aid. However,, the second set of State aid figures provided some welcome additional aid to our district.

The Board utilized all this additional State aid to reduce property taxes. Not one dollar of this money will be used to pay for additional programs or services. The Board had already made many hard choices by cutting over \$675,000 in the budget formulation process. The budget ultimately adopted was under the State budget cap by over \$121,000 and represents an increase of 2.4% in current expenses. (2.5% overall)

Within the budget are reductions in the teaching staff of two positions. Costs for maintenance and equipment are decreasing by over 10% and operation of plant costs show a 3% increase. Major areas of increase are Special Education tuition and insurance.

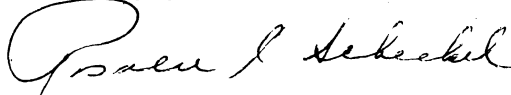
Once again the Board's past record of efficiency has been maintained. The 1990-91 cost per pupil is \$662 less than the State average and nearly \$1,400 less than similar sized K-12 districts in North Jersey.

While our costs remain low, our academic achievement remains strong. Students in grades 1-7 annually take the IOWA Test of Basic Skills. In 1991, six of the seven grades scored at the 93rd percentile or higher. At the high school the results on the High School Proficiency Test were again outstanding. One hundred percent (100%) of the ninth grade students passed the reading test and over 98% passed the math and writing portions. Additionally, we have enjoyed outstanding athletic success as our football team came within one victory of a State championship and the girls' soccer team shared the Essex County championship.

Each year the citizens must vote yes or no on the school budget. A budget defeat, in a low spending district such as Nutley, will likely mean reductions or eliminations in programs and/or services. The people of Nutley must understand this when they vote. The quality of the local schools is ultimately what is supported by the public.

The Board hopes all citizens take the time to learn about the budget and come out to vote on April 7, 1992. The Nutley Public Schools are your schools. Be involved by exercising your right to vote.

Sincerely yours,

A handwritten signature in cursive script, appearing to read "Rosalie C. Scheckel".

Rosalie C. Scheckel, President
Nutley Board of Education

February 1992

SUMMARY OF REVENUES AND EXPENDITURES

REVENUES

<u>Account</u>	<u>Actual Receipts 1990-1991</u>	<u>Budget 1991-1992</u>	<u>Tentative Budget 1992-1993</u>
<u>CURRENT EXPENSE</u>			
Local Sources:			
Appropriate from Balance	\$ 200,000	\$ 281,311	\$ 275,000
Local Tax Levy	19,677,881	21,635,609	22,716,118
Tuition	92,672	67,880	138,800
Miscellaneous	162,610	75,000	100,000
State Sources:			
Equalization Aid	1,438,962	N.A.	N.A.
Foundation Aid	N.A.	58,368	580,425
Transportation	298,249	174,055	184,051
Special Education	675,863	833,324	966,919
Compensatory Education/At Risk	121,617	121,617	149,268
Bilingual Education	53,744	68,897	84,614
Transition Aid	N.A.	1,493,469	1,120,102
Non-Public Textbooks	20,132	23,638	23,638
Non-Public Services	252,443	276,861	276,861
Pension/Social Security Aid	N.A.	3,027,035	2,221,426
Other	0	5,246	0
Federal Sources:			
Vocational	14,386	14,011	14,011
Chapter I	176,786	202,911	171,425
Chapter II	22,766	20,573	17,125
Handicapped Program	109,920	147,240	198,880
Other	27,945	32,143	0
TOTAL CURRENT EXPENSE	\$23,345,976	\$28,559,188	\$29,238,663
<u>DEBT SERVICE</u>			
Local Sources:			
Appropriate from Balance	0	84,317	40,000
Local Tax Levy	89,594	111,116	202,413
State Sources:			
Debt Service Aid	5,560	410	4,543
TOTAL DEBT SERVICE	\$ 95,154	\$ 195,843	246,956
TOTAL BUDGET	\$23,441,130	\$28,755,031	\$29,485,619

EXPENDITURES

<u>A/C No.</u>	<u>Account</u>	<u>Actual Expense 1990-1991</u>	<u>Budget 1991-1992</u>	<u>Tentative Budget 1992-1993</u>
100	Administration	\$ 827,867	\$ 968,348	\$ 1,015,457
200	Instruction	12,842,647	13,938,044	14,918,287
400	Health Services	36,982	38,835	40,655
500	Transportation	519,800	620,757	670,070
600	Operation of Plant	1,763,636	2,027,799	2,089,270
700	Maintenance of Plant	911,639	935,460	837,896
800	Fixed Charges	3,537,594	7,519,674	7,049,376
900	Food Services	47,791	52,000	52,000
1000	Student Body Activities	406,031	431,562	459,089
1100	Community Services	1,893	2,300	2,400
	Special Education	1,002,043	1,048,194	1,127,340
	Basic Skills	N.A.	127,127	140,685
	Bilingual Education	<u>53,744</u>	<u>99,215</u>	<u>105,648</u>
	CURRENT EXPENSE	\$21,951,668	\$27,809,315	\$28,508,173
	SPECIAL PROJECTS	\$ 700,748	\$ 722,623	701,940
	SUMMER SCHOOL	<u>25,280</u>	<u>27,250</u>	<u>28,550</u>
	TOTAL CURRENT EXPENSE	\$22,677,696	\$28,559,188	\$29,238,663
	DEBT SERVICE	<u>\$ 95,154</u>	<u>195,843</u>	<u>246,956</u>
	TOTAL BUDGET	\$22,772,849	\$28,755,031	\$29,485,619

BUDGET

CURRENT EXPENSE

100
ADMINISTRATION

	<u>Account</u>	<u>Actual Expense 1990-1991</u>	<u>Budget 1991-1992</u>	<u>Tentative Budget 1992-1993</u>
110	Salaries	\$669,010	\$715,680	\$772,504
120B	Legal Expense	12,108	29,300	25,000
120D	Auditor	16,900	18,500	19,800
120D	Cont. Prof./Tech Serv. for Administration	31,084	87,985	81,500
130A	Expense of Board Members and School Boards Assoc. Dues	33,993	41,453	39,453
130B	Board Sec. Office Supplies & Expenses	18,670	20,730	21,150
130D	Elections	5,808	8,500	8,000
130F	Supt. Office Supplies and Expenses	27,323	28,000	29,300
130M	Printing & Publications	34	4,200	4,000
130N	Other Expenses	<u>12,937</u>	<u>14,000</u>	<u>14,750</u>
	Total Administration	\$827,867	\$968,348	1,015,457

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 1990-1991</u>	<u>Budget 1991-1992</u>	<u>Tentative Budget 1992-1993</u>
Salaries			
211 Principals	\$ 722,772	\$ 776,641	\$ 830,289
212 Supervisors	614,893	690,151	738,445
213 Teachers	8,888,424	9,653,575	10,367,654
214 Other Instr. Staff	1,156,425	1,228,827	1,315,911
215 Secretaries	534,677	524,095	564,840
216 School Aides	115,261	124,150	129,343
220 Textbooks	111,455	151,000	151,000
230A Library Books	55,189	69,075	69,075
230B Periodicals & Newspapers	15,629	19,480	19,480
230C Audio-Visual Materials	37,131	43,500	43,500
230E Library Supplies	4,561	5,800	5,800
240 Teaching Supplies	372,002	395,500	422,700
250A Misc. Supplies for Instr.	94,969	110,250	110,250
250B Travel Exp. for Instr.	6,639	13,000	12,000
250C Misc. Exp. for Instr.	100,911	110,000	115,000
260A Purchased Profess./ Educational Services	576	5,000	5,000
260B Purchased Tech./ Educ. Services	<u>11,133</u>	<u>18,000</u>	<u>18,000</u>
Total Instruction	\$12,842,647	\$13,938,044	\$14,918,287

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, Social Studies and Special Education. Also included is the Mathematics Coordinator and the Language Arts Coordinator.

INSTRUCTION - Continued

Salaries of: (cont'd.)

<u>Teachers</u> -	Contracted Salaries	\$9,897,554
	Substitutes (daily and permanent)	240,000
	Curriculum Workshops	75,500
	C.A.T.	37,200
	Advanced Degree Status and	63,500
	Credit Reimbursement	
	Class Coverage/Miscellaneous	53,900
		<u>\$10,367,654</u>

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

	<u>1991-92</u>	<u>1992-93</u>
Kindergarten -	300,937	324,484
Grades 1- 5	3,264,229	3,531,550
Grades 6- 8	2,569,758	2,747,593
Grades 9-12	3,518,651	3,764,027

Contracted Salaries are for two hundred and thirteen and one-half (213.5) classroom teaching positions. Twenty-two and one-half (22.5) Special Education teachers are budgeted under separate Special Education Accounts.

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-four full-time secretaries, allowance for substitutes, and funds for summer and part-time assistance.

School Aides - Eight 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.

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.

400
HEALTH SERVICES

	<u>Account</u>	<u>Actual Expense 1990-1991</u>	<u>Budget 1991-1992</u>	<u>Tentative Budget 1992-1993</u>
410A	Salaries	\$16,640	\$17,725	\$18,250
420A	Medical Supplies	6,091	6,335	6,680
420C	Misc. Expense	75	425	425
430	Purchased Prof./ Tech. Services	<u>14,176</u>	<u>14,350</u>	<u>15,300</u>
	Total Health Services	\$36,982	\$38,835	\$40,655

Salaries - Part-time salaries of school physician and school 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 and other professional health services.

500
PUPIL TRANSPORTATION SERVICES

<u>Account</u>	<u>Actual Expense 1990-1991</u>	<u>Budget 1991-1992</u>	<u>Tentative Budget 1992-1993</u>
510 Salaries	\$315,043	\$317,301	\$358,532
520 Transportation Contracts	442	42,000	43,450
520C Contracted Trips	16,045	18,350	17,900
530 Replacement of Vehicles	25,650	60,000	62,000
540 Insurance	38,540	49,975	52,573
545 Athletic & Field Trips	39,852	45,200	45,000
550 Other Expense - Operation and Maintenance	52,109	55,046	56,765
560 Contracted Vehicle Maintenance Service	32,084	32,260	33,350
570 Purchased Prof./Tech. Services	35	625	500
Total Pupil Transportation Services	\$519,800	\$620,757	\$670,070

Salaries - Transportation Coordinator, fourteen bus drivers, eight bus attendants, and substitute drivers as needed. Special Education placements require daily transportation to Cedar Knolls, Chatham, Edison, Haworth, Berkeley-Heights and all points in between. Daily transportation is provided for 48 special education and 22 vocational students out of the district, as well as for 46 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. In 1991-92 there were three such contracts.

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 suburban.

Insurance on Vehicles - Insurance cost on nineteen 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 1990-1991</u>	<u>Budget 1991-1992</u>	<u>Tentative Budget 1992-1993</u>
610	Salaries	\$1,211,359	\$1,309,617	\$1,410,090
620	Contracted Services	30,567	33,177	34,745
630	Heat	160,927	229,500	210,000
640BC	Electricity and Gas	220,383	283,540	268,810
640D	Telephone	60,545	73,500	70,000
650	Supplies for Operation of Plant	64,963	74,965	74,625
660	Other Expense	<u>14,892</u>	<u>23,500</u>	<u>21,000</u>
	Total Operation of Plant	\$1,763,636	\$2,027,799	\$2,089,270

Salaries - Provides for 31 full-time and 1 half-time custodian, 6 groundskeepers, and 7 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 ten trucks and vans and two tractors.

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

700
MAINTENANCE OF PLANT

<u>Account</u>	<u>Actual Expense 1990-1991</u>	<u>Budget 1991-1992</u>	<u>Tentative Budget 1992-1993</u>
CONTRACTED SERVICES			
720A Grounds	\$ 14,195	\$ 3,250	\$ 11,900
720B Buildings	384,539	406,925	326,700
720C Equipment	159,273	169,000	172,000
PURCHASE OF NEW EQUIPMENT			
730A Replacement - Instructional	27,272	54,177	108,866
730B Replacement - Non-Instructional	76,883	46,048	15,522
730C New Equipment	111,048	111,937	76,185
OTHER EXPENSES			
740A Grounds Materials (Includes DeMuro Park)	32,057	36,000	30,800
740B Building Materials	105,666	102,623	90,423
740C Material for Repair of Equipment	706	5,500	5,500
Total Maintenance of Plant	<u>\$911,639</u>	<u>\$935,460</u>	<u>\$837,896</u>

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 includes extension of staff parking lot at Washington School.

MAINTENANCE OF PLANT - Continued

720B Buildings - Major Items

High School - Boiler repair work, electrical work, installation of gym exit doors, upgrade of fire alarm system.

Franklin - Electrical work, installation of suspended ceiling in one classroom.

Lincoln - Roof repair work, plumbing work.

Radcliffe - Roof repair work, sand and refinish gym floor, boiler repair work.

Spring Garden - Electrical work, installation of suspended ceilings in four classrooms, boiler repair work.

Washington - Roof repair work, installation of suspended ceilings in four classrooms, plumbing work, interior brick work.

Yantacaw - Electrical work, installation of suspended ceiling in stairwell.

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, 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 cabinets, furniture, custodial equipment, replacement seat cushions, typewriters and window shades.

MAINTENANCE OF PLANT - Continued

730C Purchase of New Equipment Major Items

High School - 1 printer, computer accessories, industrial arts equipment
Library automation, calculators, air conditioners for music room
and furniture.

Franklin - 10 Computers and related equipment, furniture, custodial
items, overhead projection panel for computer, 1 air conditioner.

Elementary Schools - Musical instruments, audio visual equipment.
computer accessories, furniture, calculators, microscopes.

CAT Program - 6 computer carts.

Computer Services - 4 computers, 1 printer, computer accessories.

Special Services - 2 computers with printer and accessories, furniture.
one printer, speech equipment.

Central Office - Window blinds.

Warehouse - Power tools, hand tools, grounds equipment.

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 - Ventilation work, chalkboards and bulletin
boards, fence posts, painting, glass replacement, door lock
replacement

800
FIXED CHARGES

	<u>Account</u>	<u>Actual Expense 1990-1991</u>	<u>Budget 1991-1992</u>	<u>Tentative Budget 1992-1993</u>
810A	State & County Retirement Funds			
	County Retirement Fund	\$ 11,626	\$ 15,150	\$ 16,515
	PERS (State)	202,433	263,424	128,347
	TPAF Misc. Expense	2,741	15,000	0
810B	Social Security-TPAF	N.A.	1,000,993	1,056,553
810C	Social Security-Other	281,166	301,829	320,323
810D	TPAF Contribution	N.A.	2,026,042	1,164,873
820A	Property Insurance	119,760	152,791	156,133
820B	Employee Insurance	1,835,408	2,390,627	2,694,914
820C	Liability Insurance	157,563	185,715	199,105
820D	Fidelity Bonds	951	1,050	1,050
850	Other Fixed Charges	134,000	145,000	166,025
870	Tuition to Other Districts	757,713	997,905	1,131,347
870	Tuition to State Facilities	<u>34,233</u>	<u>24,148</u>	<u>14,191</u>
	Total Fixed Charges	\$3,537,594	\$7,519,674	\$7,049,376

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 through the 1992-93 school year. No local contribution is required next year.

Social Security-TPAF - Under the amended Quality Education Act of 1991, the State will pay the employer's share of Social Security expenses through the 1992-93 school year. No local contribution is required next year.

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 1992.

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 20% 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 1992/93 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 and private schools for the handicapped. 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 1990-1991</u>	<u>Budget 1991-1992</u>	<u>Tentative Budget 1992-1993</u>
900 Food Services	\$ 47,791	\$ 52,000	\$ 52,000
1010 Ex. Curr. Salaries	38,370	41,180	43,750
1030 Student Body Activities - Subsidy	367,661	390,382	415,339
1100 Community Services	<u>1,893</u>	<u>2,300</u>	<u>2,400</u>
Total Sundry Accounts	\$455,715	\$485,862	\$513,489

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 1990-1991 school year the schools were used free of charge 2,095 times: 480 by Scouts, 42 Parent-Teacher Associations, 153 student activities, 6 for the Nutley Symphony, 671 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; 30 for the C.A.T. Program, 8 for fund raisers, 645 for the extended day care program and the School Board Budget Hearing and Election.

SPECIAL EDUCATION

<u>Account</u>	<u>Actual Expense 1990-1991</u>	<u>Budget 1991-1992</u>	<u>Tentative Budget 1992-1993</u>
09-210 Neuro. Impaired-Salaries	\$195,698	\$217,915	\$237,503
09-290 Neuro. Impaired-Expenses	11,553	10,505	11,050
09-730 Neuro. Impaired-Equipment	N.A.	334	1,995
10-210 Percept. Impaired-Salaries	230,175	276,170	299,373
10-290 Percept. Impaired-Expenses	13,862	12,565	13,200
10-730 Percept. Impaired-Equipment	N.A.	2,015	570
14-215 Emotionally Dist.-Salaries	86,109	23,083	24,405
14-290 Emotionally Dist.-Expenses	1,336	1,460	750
17-210 Mult. Handicapped-Salaries	48,434	51,655	55,492
17-290 Mult. Handicapped-Other Exp.	1,161	990	1,040
17-730 Mult. Handicapped- Equipment	N.A.	99	90
18-210 Resource Room-Salaries	177,873	151,136	160,283
18-290 Resource Room-Expenses	4,095	6,534	6,875
18-730 Resource Room Equipment	N.A.	0	772
20-210 Pre-School Handicapped-Salaries	58,011	62,288	64,782
20-290 Pre-School Handicapped-Expenses	793	1,000	1,000
21-210 Supplemental-Salaries	39,390	88,800	95,594
21-290 Supplemental-Other Exp.	0	400	500
21-730 Supplemental- Equipment	N.A.	0	247
22-210 Speech-Salaries	93,447	100,620	108,229
22-290 Speech-Expenses	175	525	525
22-730 Speech - Equipment	N.A.	0	965
23-210 Homebound-Salaries	39,931	40,000	42,000
23-290 Homebound-Expenses	<u>0</u>	<u>100</u>	<u>100</u>
Total	\$1,002,043	\$1,048,194	\$1,127,340

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 1990-1991</u>	<u>Budget 1991-1992</u>	<u>Tentative Budget 1992-1993</u>
Basic Skills Salaries	N.A.	\$114,325	\$124,835
Basic Skills Expenses	N.A.	12,802	15,850
Bilingual Salaries	53,744	96,065	103,848
Bilingual Expenses	<u>N.A.</u>	<u>3,150</u>	<u>1,800</u>
Total	\$53,744	\$226,342	\$246,333

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 (80% in 1992-93).

J2
SPECIAL STATE & FEDERAL PROJECTS

<u>Account</u>	<u>Actual Expense 1990-1991</u>	<u>Budget 1991-1992</u>	<u>Tentative Budget 1992-1993</u>
<u>Federal</u>			
Vocational Education (98-524)	\$ 14,386	\$ 14,011	\$ 14,011
Chapter 1 (100-297)	176,400	202,911	171,425
Chapter 2 (100-297)	22,361	20,573	17,125
Handicapped T6-B (94-142 & 99-457)	109,920	147,240	198,880
SYETP	629	779	0
Other	<u>25,831</u>	<u>31,364</u>	<u>0</u>
Total Federal	\$349,527	\$416,878	\$401,441
<u>State</u>			
Compensatory Education	121,617	N.A.	N.A.
Non-Public Textbooks	18,335	23,638	23,638
Non-Public Auxiliary Services (Chapter 192), Supplemental	142,810	130,562	130,562
Non-Public Handicapped Services (Chapter 193)	68,459	117,149	117,149
Non-Public Nursing Services (Chapter 226)	N.A.	29,150	29,150
Other	<u>0</u>	<u>5,246</u>	<u>0</u>
Total State	\$351,221	\$305,745	\$300,499
Total Special State & Federal Projects	\$700,748	\$722,623	\$701,940

J6
SUMMER SCHOOL

Summer School	\$25,280	\$27,250	\$28,550
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Vocational - Federally subsidized courses in Vocational Education; such as Marketing, Cooperative Industrial Education, etc.

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.

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.

Non-Public Nursing Services (Ch. 226) - Various nursing services are provided to all students in Nutley's non-public schools.

DEBT SERVICE

1300
DEBT SERVICE

	Actual Expense <u>1990-1991</u>	Budget <u>1991-1992</u>	Tentative Budget <u>1992-1993</u>
Payment on Principal	\$ 75,000	\$ 75,000	\$ 75,000
Payment on Interest	<u>20,154</u>	<u>120,843</u>	<u>171,956</u>
Total Debt Service	\$ 95,154	\$195,843	\$246,956

OUTSTANDING BONDS - High School

Year of Issue 1970
Interest Rate 5.75%
Original Issue \$1,563,000
Outstanding 7/1/92 238,000

	Principal To Be Redeemed <u>Annually</u>	Interest To Be Paid <u>Annually</u>	<u>Total</u>	Outstanding Remaining Principal
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

1990 REFERENDUM

Amount Authorized \$1,985,000

Temporary Notes July 2, 1991 - July 2, 1992

\$1,985,000 @ 4.82% Amount Due \$ 95,677

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 were 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.

In 1991-92 the underground storage tank was removed from Yantacaw School. Asbestos abatement projects and heating plant modifications were completed at Nutley High School and Yantacaw School.

In 1992-93 asbestos abatement projects will take place at Franklin and Radcliffe Schools. The last underground storage tank (at the high school) will be removed and additional heating plant modifications will be made where required.

During 1990-91 and 1991-92 the money for the referendum projects was raised through temporary notes. During the 1991-92 school year, the Board was able to borrow the authorized amount at an interest rate of 4.82%. The Board expects to sell long term bonds in July, 1992 as the permanent method of financing these projects. This will require no principal payments during the 1991-92 school year. There will be one payment of interest due in January 1993. Accordingly the Board must budget for the anticipated interest amount due at that time.

The total debt service requirement for 1992-93 will include the interest on the new bonds, the interest on the temporary notes and the regular payments on the high school bonds from 1970.

BUDGET STATEMENT

The Advertised Section (of the)
SCHOOL DISTRICT BUDGET STATEMENT
 FOR THE SCHOOL YEAR 1992-1993

ENROLLMENTS	Oct. 15, 1990 ACTUAL	Oct. 15, 1991 ACTUAL	Oct. 15, 1992 ESTIMATED	LINE
1. Pupils on Roll	3298.5	3328	3330	1.
2. Pupils in State Facilities	2	1	1	2.
3. Private School Placements	37	43	41	3.
4. Pupils Sent to Other Districts				4.
a. To Regular Programs	0	1	0	a.
b. To Special Education Programs	8.5	7	7	b.
c. To County Vocational Schools	1	9	8.5	c.
5. Pupils Received	14	18	17	5.

LINE	(1)	1990-91 ACTUAL (2)	1991-92 REVISED ⁴ (3)	1992-93 ANTICIPATED (4)	LINE
CURRENT EXPENSE					
6a Balance Appropriated		200,000	281,311	275,000	6a
6b Withdrawal from Special Needs Escrow					6b
7a Transfer from Capital Outlay - Foundation Aid ²			952	9,587	7a
7b Other Transfers from Capital Outlay ³					7b
8 Revenues from Local Sources: Local Tax Levy		19,677,881	21,635,609	22,716,118	8
9 Tuition		92,672	67,880	138,800	9
10 Miscellaneous		162,610	75,000	100,000	10
11 SUBTOTAL (lines 8 thru 10)		19,933,163	21,778,489	22,954,918	11
12 Revenues from State Sources: Foundation Aid ⁵		1,438,962	57,416	570,838	12
13 Special Education Aid ⁶		797,480	833,324	966,919	13
14 Transportation Aid		298,249	174,055	184,051	14
15 Aid for At-Risk Pupils			121,617	149,268	15
16 Bilingual Aid		53,744	68,897	84,614	16
17 Transition Aid			1,493,469	1,120,102	17
18a Other State Aids		279,065	305,745	300,499	18a
18b T.P.A.F. Pension Aid			2,026,042	1,164,873	18b
18c T.P.A.F. Social Security Aid			1,000,993	1,056,553	18c
19 SUBTOTAL (lines 12 thru 18)		2,867,500	6,081,558	5,597,717	19
20 Revenues from Federal Sources: P.L. 101-392 (Vocational J 2)		7,896	14,011	14,011	20
21 P.L. 81-874 (Impact Current Expense J 1)					21
22 P.L. 100-297 Chapter 1		176,786	202,911	171,425	22
23 P.L. 100-297 Chapter 2		22,766	20,573	17,125	23
24 P.L. 94-142 (Handicapped J 2)		109,920	124,200	161,160	24

2 Agrees with page 12 line 237a

3 Agrees with page 12 line 237b

4 As of 12/1/91

5 Enter Total of 1990-91 Equalization and Vocational Aid in Column 2

6 Enter Total of 1990-91 Special Education and Compensatory Education Aid in Column 2

Advertised Section (Continued)

LINE	REVENUES				LINE
	(1)	1990-91 ACTUAL (2)	1991-92 REVISED ⁴ (3)	1992-93 ANTICIPATED (4)	
25	Other	27,945	55,183	37,720	25
26	SUBTOTAL (lines 20 thru 25)	345,313	416,878	401,441	26
27	TOTAL CURRENT EXPENSE	23,345,976	28,559,188	29,238,663	27
CAPITAL OUTLAY					
28a	Balance Appropriated				28a
28b	Transfer from Current Expense-Special Needs Escrow				28b
28c	Other Transfers from Current Expense				28c
Revenue from Local Sources:					
29	Local Tax Levy				29
29a	Local Tax Levy - Capital Reserve Increase				29a
30	Withdrawal from Capital Reserve				30
31	Miscellaneous				31
32	SUBTOTAL (lines 29 thru 31)				32
Revenue from State Sources:					
33	Foundation Aid		952	9,587	33
34	Revenue from Federal Sources				34
35	TOTAL CAPITAL OUTLAY	0	952	9,587	35
DEBT SERVICE					
36	Balance Appropriated		84,317	40,000	36
Revenue from Local Sources:					
37	Local Tax Levy	89,594	111,116	202,413	37
38	Withdrawal from Capital Reserve				38
39	Miscellaneous				39
40	SUBTOTAL (lines 37 thru 39)	89,594	195,433	202,413	40
Revenue from State Sources:					
41	Debt Service Aid Type II	5,560	410	4,543	41
42	TOTAL DEBT SERVICE	95,154	195,843	246,956	42
43	Additional State School Building Aid-Ch. 10				43
44	Additional State School Building Aid-Ch. 177				44
45	Additional State School Building Aid-Ch. 74				45
46	Total Additional State School Building Aid (lines 43 thru 45)				46
47a	Total Balances Unappropriated	628,617			47a
47b	Total Funds Available and Transfers	24,069,747	28,755,983	29,495,206	47b
47c	Less Transfers	()	(952)	(9,587)	47c
48	TOTAL FUNDS AVAILABLE	24,069,747	28,755,031	29,485,619	48

Total Balances 7/1/90	\$ 844,799
+ or (-) Adjustments	(16,182)
Less Total Balances Appropriated	
During 1990-91	200,000
Enter Column 2 Line 47a	\$ 628,617

See Audit Report Exhibits A-3 and A-3a

7 Enter 1990-91 Capital Outlay Aid in Column 2

Advertised Section (Continued)

APPROPRIATIONS							
LINE	J-1 CURRENT EXPENSE (1)	PROG CODE	ACCT NO.	1990-91 EXPENDITURES (2)	1991-92 REVISED APPROPRIATIONS ⁴ (3)	1992-93 APPROPRIATIONS (4)	LINE
49	ADMINISTRATION Salaries ⁸	00	110	669,010	715,680	772,504	49
50	Legal Fees	00	120b	12,108	29,300	25,000	50
51	Purchased Other Professional/Technical Services	00	120d	47,984	106,485	101,300	51
52	Other Expenses	00	130	98,765	116,883	116,653	52
53	SUBTOTAL (Lines 49 to 52)			827,867	968,348	1,015,457	53
54	INSTRUCTION Preschool/Kindergarten Salaries-Teachers ⁹	01	213	8,888,424	300,937	324,484	54
55	Grades 1-5 Salaries-Teachers	02	213		3,264,229	3,531,550	55
56	Grades 6-8 Salaries-Teachers	03	213		2,569,758	2,747,593	56
57a	Grades 9-12 Salaries-Teachers	04	213		3,518,651	3,764,027	57a
57b	SUBTOTAL (Lines 54 to 57a)			8,888,424	9,653,575	10,367,654	57b
58	Undistributed Instruction Salaries-Principals	05	211	722,772	776,641	830,289	58
59	Salaries-Supervisor of Instruction	05	212	614,893	690,151	738,445	59
60	Salaries-Other Instructional Staff	05	214	1,156,425	1,228,827	1,315,911	60
61	Salaries-Secretaries and Clerical Assistants	05	215	534,677	524,095	564,840	61
62	Other Salaries for Instruction	05	216	115,261	124,150	129,343	62
63	Textbooks	05	220	111,455	151,000	151,000	63
64	School Library and Audio/Visual Materials	05	230	112,510	137,855	137,855	64
65	Teaching Supplies	05	240	372,002	395,500	422,700	65
66	Other Expenses	05	250	202,519	233,250	237,250	66
67	Purchased Professional Educational Services	05	260a	576	5,000	5,000	67
68	Purchased Technical Educational Services	05	260b	11,133	18,000	18,000	68
69	SUBTOTAL (Lines 58 to 68)			3,954,223	4,284,469	4,550,633	69
70	ATTENDANCE AND HEALTH SERVICES Salaries-Attendance	00	310				70
71	Other Expenses-Attendance	00	320				71
72	Purchased Professional/Technical Services- Attendance	00	330				72
73	Salaries-Health	00	410	16,640	17,725	18,250	73
74	Other Expenses-Health	00	420	6,166	6,760	7,105	74
75	Purchased Professional/Technical Services- Health	00	430	14,176	14,350	15,300	75
76	SUBTOTAL (Lines 70 to 75)			36,982	38,835	40,655	76

⁸ Include Administrative Principals Salaries here

⁹ Include 1990-91 Total for All Grade Categories in Column 2

Advertised Section (Continued)

APPROPRIATIONS

LINE	J-1 CURRENT EXPENSE (1)	PROG CODE	ACCT NO.	1990-91 EXPENDITURES (2)	1991-92 REVISED APPROPRIATIONS ⁴ (3)	1992-93 APPROPRIATIONS (4)	LINE
77	TRANSPORTATION Salaries	00	510	315,043	317,301	358,532	77
78	Contracted Services and Public Carriers (Exclude 520C)	00	520	442	42,000	43,450	78
79	Trips Other Than To and From School	00	520c	16,045	18,350	17,900	79
80	Replacement of Vehicles	00	530	25,650	60,000	62,000	80
81	Purchase of New Vehicles	00	535				81
82	Pupil Transportation-Insurance	00	540	38,540	49,975	52,573	82
83	Curricular Activities	00	545	39,852	45,200	45,000	83
84	Other Expenses	00	550	52,109	55,046	56,765	84
85	Maintenance of Pupil Transportation Vehicles By Private Garages	00	560	32,084	32,260	33,350	85
86	Purchased Professional/Technical Services- Transportation	00	570	35	625	500	86
87	SUBTOTAL (lines 77 to 86)			519,800	620,757	670,070	87
88	OPERATION OF PLANT Salaries	00	610	1,211,359	1,309,617	1,410,090	88
89	Contracted Services	00	620	30,567	33,177	34,745	89
90	Heat	00	630	160,927	229,500	210,000	90
91	Utilities	00	640	280,928	357,040	338,810	91
92	Supplies	00	650	64,963	74,965	74,625	92
93	Other Expenses	00	660	14,892	23,500	21,000	93
94	Purchased Professional/Technical Services- Operation	00	670				94
95	SUBTOTAL (lines 88 to 94)			1,763,636	2,027,799	2,089,270	95
96	MAINTENANCE OF PLANT Salaries	00	710				96
97	Contracted Services	00	720	558,007	579,175	510,600	97
98	Replacement of Equipment	00	730	104,155	100,225	124,388	98
99	Purchase of New Equipment	00	730c	111,048	111,937	76,185	99
100	Other Expenses	00	740	138,429	144,123	126,723	100
101	Purchased Professional/Technical Services- Maintenance	00	750				101
102	SUBTOTAL (lines 96 to 101)			911,639	935,460	837,896	102
103	FIXED CHARGES Other Employee Retirement Contributions	00	810a	497,966	293,574	144,862	103
104a	Social Security-T.P.A.F.	00	810b		1,000,993	1,056,553	104a
104b	Social Security-Other	00	810c		301,829	320,323	104b
105	T.P.A.F. Contribution	00	810d		2,026,042	1,164,873	105

Advertised Section (Continued)

APPROPRIATIONS

LINE	J-1 CURRENT EXPENSE (1)	PROG CODE	ACCT. NO.	1990-91 EXPENDITURES (2)	1991-92 REVISED APPROPRIATIONS ⁴ (3)	1992-93 APPROPRIATIONS (4)	LINE
106	Insurance and Judgments (Exclude U.C.C. Amount)	00	820	2,113,682	2,730,183	3,051,202	106
107	Unemployment Comp. (U.C.C.)	00	820b				107
108a	Rentals- Other than Lease Purchase	00	830a				108a
108b	Rentals-Lease Purchase-Principal	00	830b				108b
108c	Rentals-Lease Purchase-Interest	00	830c				108c
109	Interest on Current Loans	00	840				109
110a	Other Fixed Charges	00	850	134,000	145,000	166,025	110a
110b	Transfer to Capital Outlay-Other	00	880a				110b
110c	Increase in Escrow Account-Special Needs	00	880b				110c
110d	Transfer to Capital Outlay-Special Needs Escrow	00	xx				110d
111	Tuition-County Special Services	00	870a			36,120	111
112	Tuition-County Vocational Schools - Regular	00	870b				112
112a	Tuition-County Vocational Schools - Special	00	870b				112a
113	Tuition-Regional Day Schools	00	870c				113
114	Tuition-Regular	00	870d				114
115	Tuition-Special	00	870e	757,713	997,905	1,095,227	115
116	Tuition-State Facilities	00	870f	34,233	24,148	14,191	116
117	SUBTOTAL (lines 103 to 116)			3,537,594	7,519,674	7,049,376	117
	SUNDRY ACCOUNTS:						
	FOOD SERVICES						
118	Salaries	00	910				118
119	Other Expenses	00	920				119
120	Expenditures to Cover Deficits	00	930	47,791	52,000	52,000	120
121	SUBTOTAL (lines 118 to 120)			47,791	52,000	52,000	121
	STUDENT BODY ACTIVITIES						
122	Salaries	00	1010	38,370	41,180	43,750	122
123	Other Expenses	00	1020				123
124	Expenditures to Cover Deficits	00	1030	367,661	390,382	415,339	124
125	SUBTOTAL (lines 122 to 124)			406,031	431,562	459,089	125
	COMMUNITY SERVICES						
126	Salaries-Recreation	00	1111				126
127	Other Expenses-Recreation	00	1121				127
128	Salaries-Civic Activities	00	1112	1,893	2,300	2,400	128
129	Other Expenses-Civic Activities	00	1122				129
130	SUBTOTAL (lines 126 to 129)			1,893	2,300	2,400	130
	SPECIAL PROJECTS (LOCAL)						
131	Salaries	00	1113				131
132	Other Expenses	00	1123				132
133	SUBTOTAL (lines 131 to 132)						133

Advertised Section (Continued)

LINE	APPROPRIATIONS						LINE
	J-1 CURRENT EXPENSE (1)	PROG CODE	ACCT. NO.	1990-91 EXPENDITURES (2)	1991-92 REVISED APPROPRIATIONS ⁴ (3)	1992-93 APPROPRIATIONS (4)	
	SPECIAL EDUCATION:						
134	Educable Salaries	06	210				134
135	Other Expenses	06	290				135
136	Equipment ¹⁰	06	730				136
137	Trainable Salaries	07	210				137
138	Other Expenses	07	290				138
139	Equipment ¹⁰	07	730				139
140	Orthopedically Handicapped Salaries	08	210				140
141	Other Expenses	08	290				141
142	Equipment ¹⁰	08	730				142
143	Neurologically Impaired Salaries	09	210	195,698	217,915	237,503	143
144	Other Expenses	09	290	11,553	10,505	11,050	144
145	Equipment ¹⁰	09	730		334	1,995	145
146	Perceptually Impaired Salaries	10	210	230,175	276,170	299,373	146
147	Other Expenses	10	290	13,862	12,565	13,200	147
148	Equipment ¹⁰	10	730		2,015	570	148
149	Visually Handicapped Salaries	11	210				149
150	Other Expenses	11	290				150
151	Equipment ¹⁰	11	730				151
152	Auditorily Handicapped Salaries	12	210				152
153	Other Expenses	12	290				153
154	Equipment ¹⁰	12	730				154
155	Communication Handicapped Salaries	13	210				155
156	Other Expenses	13	290				156
157	Equipment ¹⁰	13	730				157
158	Emotionally Disturbed Salaries	14	210	86,109	23,083	24,405	158
159	Other Expenses	14	290	1,336	1,460	750	159
160	Equipment ¹⁰	14	730				160

¹⁰ 1990-91 Amount Included in Other Expense Line

Advertised Section (Continued)

LINE	APPROPRIATIONS						LINE
	J-1 CURRENT EXPENSE (1)	PROG CODE	ACCT. NO.	1990-91 EXPENDITURES (2)	1991-92 REVISED APPROPRIATIONS ⁴ (3)	1992-93 APPROPRIATIONS (4)	
161	Socially Maladjusted Salaries	15	210				161
162	Other Expenses	15	290				162
163	Equipment ¹⁰	15	730				163
164	Chronically Ill Salaries	16	210				164
165	Other Expenses	16	290				165
166	Equipment ¹⁰	16	730				166
167	Multiply Handicapped Salaries	17	210	48,434	51,655	55,492	167
168	Other Expenses	17	290	1,161	990	1,040	168
169	Equipment ¹⁰	17	730		99	90	169
170	Resource Room Salaries	18	210	177,873	151,136	160,283	170
171	Other Expenses	18	290	4,095	6,534	6,875	171
172	Equipment ¹⁰	18	730			772	172
173	Artistic Salaries	19	210				173
174	Other Expenses	19	290				174
175	Equipment ¹⁰	19	730				175
176a	Preschool Handicapped-Part-Time Salaries	20	210	58,011	62,288	64,782	176a
177a	Other Expenses	20	290	793	1,000	1,000	177a
178a	Equipment ¹⁰	20	730				178a
176b	Preschool Handicapped-Full-Time Salaries	20a	210				176b
177b	Other Expenses	20a	290				177b
178b	Equipment ¹⁰	20a	730				178b
179	Supplementary Instruction Salaries	21	210	39,390	88,800	95,594	179
180	Other Expenses	21	290		400	500	180
181	Equipment ¹⁰	21	730			247	181
182	Speech Instruction Salaries	22	210	93,447	100,620	108,229	182
183	Other Expenses	22	290	175	525	525	183
184	Equipment ¹⁰	22	730			965	184
185	Home Instruction Salaries	23	210	39,931	40,000	42,000	185
186	Other Expenses	23	290		100	100	186
187	Equipment ¹⁰	23	730				187
188	SUBTOTAL (lines 134 thru 187)			1,002,043	1,048,194	1,127,340	188

Advertised Section (Continued)

APPROPRIATIONS						
LINE	J-1 CURRENT EXPENSE (1)	PROG CODE	ACCT NO.	1990-91 EXPENDITURES (2)	1991-92 REVISED APPROPRIATIONS ⁴ (3)	1992-93 APPROPRIATIONS (4)
189	BASIC SKILLS / REMEDIAL Salaries	24	210		114,325	124,835
190	Other Expenses	24	290		12,802	15,850
191	Equipment ¹⁰	24	730			
192	SUBTOTAL (lines 189 to 191)				127,127	140,685
193	LOCAL VOCATIONAL Salaries	00	XX			
194	Other Expenses	00	XX			
195	SUBTOTAL (lines 193 to 194)					
196	BILINGUAL EDUCATION Salaries	25	210	53,744	96,065	103,848
197	Other Expenses	25	290		3,150	1,800
198	Equipment ¹⁰	25	730			
199	SUBTOTAL (lines 196 to 198)			53,744	99,215	105,648
200	SUBTOTAL J-1 CURRENT EXPENSE			21,951,667	27,809,315	28,508,173
LINE	SPECIAL PROJECTS FEDERAL/STATE/OTHER (1)	PROG CODE	ACCT NO.	1990-91 EXPENDITURES (2)	1991-92 REVISED APPROPRIATIONS ⁴ (3)	1992-93 APPROPRIATIONS (4)
201	FEDERAL PROJECTS P.L. 101-392 (Vocational) ¹¹	00	XX	14,386	14,011	14,011
202	P.L. 100-297 (Chapter 1) ¹¹	00	XX	176,400	202,911	171,425
203	P.L. 100-297 (Chapter 2) ¹¹	00	XX	22,361	20,573	17,125
204	P.L. 94-142 (Handicapped) ¹¹	00	XX	109,920	124,200	161,160
205	Adult Basic Education P.L. 91-230 ¹¹	00	XX			
206	Other Federal Projects ¹¹	00	XX	26,460	55,183	37,720
207	SUBTOTAL (lines 201 to 206)			349,527	416,878	401,441
208	STATE PROJECTS/OTHER Salaries-S.C.E.	00	XX	112,709		
209	Other Expenses-S.C.E.	00	XX	8,908		
210	Nonpublic Textbooks ¹¹	00	1161	18,335	23,638	23,638
211	Nonpublic Auxiliary Services ¹¹	00	1170	142,810	130,562	130,562
212	Nonpublic Handicapped Services ¹¹	00	1180	68,459	117,149	117,149
212a	Nonpublic Nursing Services ¹¹	00	1190		29,150	29,150
213	Other Special Projects ¹¹	00	XX		5,246	
214	SUBTOTAL (lines 208 to 213)			351,221	305,745	300,499

¹¹ Appropriation Amount Must Agree With the Revenue Amount

Advertised Section (Continued)

LINE	SPECIAL SCHOOLS AND EVENING SCHOOLS (1)	PROG. CODE	ACCT. NO.	APPROPRIATIONS			LINE
				1990-91 EXPENDITURES (2)	1991-92 REVISED APPROPRIATIONS ⁴ (3)	1992-93 APPROPRIATIONS (4)	
	J-3 ACCREDITED EVENING / ADULT H.S. & POST GRADUATE						
215	Salaries	26	XX				215
216	Supplies	26	XX				216
217	Other Expenses	26	XX				217
218	SUBTOTAL (lines 215 to 217)						218
	J-4 ADULT EDUCATION						
219	Salaries	27	XX				219
220	Supplies	27	XX				220
221	Other Expenses	27	XX				221
222	SUBTOTAL (lines 219 to 221)						222
	J-6 SUMMER SCHOOL						
223	Salaries	28	XX	25,280	27,250	28,550	223
224	Supplies	28	XX				224
225	Other Expenses	28	XX				225
226	SUBTOTAL (lines 223 to 225)			25,280	27,250	28,550	226
	J-7 VOCATIONAL EVENING						
227	Salaries	29	XX				227
228	Supplies	29	XX				228
229	Equipment	29	XX				229
230	Other Expenses	29	XX				230
231	SUBTOTAL (lines 227 to 230)						231
	J-8 EVENING SCHOOL FOR FOREIGN BORN						
232	Salaries	30	XX				232
233	Supplies	30	XX				233
234	Other Expenses	30	XX				234
235	SUBTOTAL (lines 232 to 234)						235
236	TOTAL CURRENT EXPENSES (J-1 thru J-8)			22,677,695	28,559,188	29,238,663	236
	CAPITAL OUTLAY						
237a	Transfer to Current Expense - Foundation Aid ¹²	00	1210a		952	9,587	237a
237b	Other Transfers to Current Expense ¹²	00	1210b				237b
238	Increase In Capital Reserve	00	1210c				238
239	Sites	00	1220				239
240	Buildings	00	1230				240
241	Equipment-Regular	00	1240				241
242	Purchased Legal Services	00	1250a				242
243	Purchased Other Professional/Technical Services	00	1250b				243
244	TOTAL CAPITAL OUTLAY				952	9,587	244

¹² Line 237a Must Agree With Page 4 Line 7a; Line 237b Must Agree With Page 4 Line 7b

Advertised Section (Continued)

LINE	APPROPRIATIONS						LINE
	OTHER (1)	PROG CODE	ACCT NO.	1990-91 EXPENDITURES (2)	1991-92 REVISED APPROPRIATIONS ⁴ (3)	1992-93 APPROPRIATIONS (4)	
	DEBT SERVICE						
245	Principal	00	1320	75,000	75,000	75,000	245
246	Interest	00	1330	20,154	120,843	171,956	246
247	Sinking Fund	00	1340				247
248	TOTAL DEBT SERVICE			95,154	195,843	246,956	248
	ADDITIONAL STATE SCHOOL BUILDING AID CH. 10						
249	Principal	00	1320				249
250	Interest	00	1330				250
	ADDITIONAL STATE SCHOOL BUILDING AID CH. 177						
251	Principal	00	1320				251
252	Interest	00	1330				252
	ADDITIONAL STATE SCHOOL BUILDING AID CH. 74						
253	Principal	00	1320				253
254	Interest	00	1330				254
255	TOTAL ADDITIONAL STATE SCHOOL BUILDING AID						255
256a	Total Expenditures/Appropriations and Transfers			22,772,849	28,755,983	29,495,206	256a
256b	Less Transfers			()	(952)	(9,587)	256b
256c	Total Expenditures/Appropriations			22,772,849	28,755,031	29,485,619	256c

257	TOTAL BALANCES June 30, 1991	1,296,898
258	TOTAL EXPENDITURES AND BALANCES June 30, 1991	24,069,747

Advertised Section (Continued)

RECAPITULATION OF BALANCES

		(J-1) CURRENT EXPENSE	SPECIAL SCHOOLS OR SPECIAL PROJECTS (J-2 thru J-8)	SPECIAL NEEDS ESCROW ACCOUNT	CAPITAL OUTLAY (UNRESERVED)	CAPITAL OUTLAY (RESERVED) CAPITAL RESERVE ACCOUNT	DEBT SERVICE	TOTALS	
LINE	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	LINE
259	Appropriation Balances 6/30/91 (from the Audit) ¹³	\$ 1,294,622	\$ 2,276	\$	\$	\$	\$	\$1,296,898	259
260	Amount Budgeted during FY 91-92 ¹⁴	(283,311)	(2,276)		()		()	(285,587)	260
261	Additional Balances Anticipated during FY 91-92	340,000	0					340,000	261
262	Appropriation Balances 6/30/92 (est.) ¹⁵	1,351,311	0					1,351,311	262
263	Amount Budgeted in FY 92-93 ¹⁶	(275,000)	(0)		()		()	(275,000)	263
264	Appropriation Balances 6/30/93 (est.) ¹⁷	\$ 1,076,311	\$ 0	\$	\$	\$	\$	\$1,076,311	264

- 13 Line 259 Total Equals Line 257
- 14 Line 260 Column 2 Plus Column 3 Equals Page 4, Column 3, Line 6a
Line 260 Column 4 Equals Page 8, Column 3, Line 110c
Line 260 Column 5 Equals Page 5, Column 3, Line 28a
Line 260 Column 6 Equals the Net of Page 5, Column 3, Line 30 and Page 12, Column 3, Line 238
Line 260 Column 7 Equals Page 5, Column 3, Line 38
- 15 Line 262 Equals Line 259 Minus Line 260 Plus Line 261 (Note: Add Line 260, Column 4; Line 260, Column 6 is added if a net increase is calculated)
- 16 Line 263 Column 2 Plus Column 3 Equals Page 4, Column 4, Line 6a
Line 263 Column 4 Equals the Net of Page 4, Column 4, Line 8b and Page 8, Column 4, Line 110c
Line 263 Column 5 Equals Page 5, Column 4, Line 28a
Line 263 Column 6 Equals the Net of Page 5, Column 4, Line 30 and Page 12, Column 4, Line 238
Line 263 Column 7 Equals Page 5, Column 4, Line 38
- 17 Line 264 Equals Line 262 Minus Line 263 (Note: Line 263 Columns 4 and 6 are added if a net increase is calculated)

**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-1991 ENROLLMENT*</u>
Belleville	II	K-12	3,787.5
Bloomfield	II	K-12	4,818
Caldwell-West Caldwell	II	K-12	2,141
Cedar Grove	II	K-12	1,225
East Orange	I	K-12	12,253.5
Essex Fells	II	K-6	142
Fairfield	II	K-6	585
Glen Ridge	II	K-12	1,146
Irvington	I	K-12	9,867
Livingston	II	K-12	3,913.5
Millburn	II	K-12	2,375
Montclair	I	K-12	5,731.5
Newark	II	K-12	49,404.5
North Caldwell	II	K-6	533
<u>NUTLEY</u>	<u>II</u>	<u>K-12</u>	<u>3,378</u>
Orange	I	K-12	3,971
Roseland	II	K-6	292
So. Orange-Maplewood	II	K-12	4,769
Verona	II	K-12	1,472.5
West Essex Regional	IIb	7-12	1,290
West Orange	II	K-12	4,311.5

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

*1991/92 Resident Enrollment (New Jersey Department of Education,
Essex County Office)

COSTS PER PUPIL
1989 - 1991

	<u>1990 - 91</u>		
	<u>Cost per Pupil</u>		
<u>NUTLEY</u>	\$6,192		
		<u>Amount Above Nutley Cost</u>	<u>%</u>
New Jersey Average	6,854	662	10.7
Essex County Average	6,850	658	10.6
E-F-G Districts*	6,738	546	8.8
All New Jersey K-12 - 3,000-5,999	7,188	996	16.1
North Jersey K-12** - 3,000-5,999	7,578	1,386	22.4

	<u>1989 - 90</u>		
	<u>Cost per Pupil</u>		
<u>NUTLEY</u>	\$5,731		
		<u>Amount Above Nutley Cost</u>	<u>%</u>
New Jersey Average	6,348	617	10.8
Essex County Average	6,653	\$ 922	16.1
E-F-G Districts*	6,329	598	10.4
All New Jersey K-12 - 3,000-5,999	6,503	772	13.5
North Jersey K-12** - 3,000-5,999	6,941	1,210	21.1

* 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.

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

Source - New Jersey School Boards Association Cost of Education Index 1989-90 and 1990-91

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

COMPARATIVE TOTAL COSTS

PER PUPIL

FOR THE 1990/91 SCHOOL YEAR
ESSEX COUNTY K-12 DISTRICTS

1.	\$ 9074	Livingston
2.	8377	Millburn
3.	8048	West Orange
4.	7899	Caldwell/West Caldwell
5.	7875	Cedar Grove
6.	7518	Verona
7.	7364	Glen Ridge
8.	7339	South Orange/Maplewood
9.	6765	Orange
10.	6640	Montclair
11.	6248	Bloomfield
12.	6192	NUTLEY
13.	6179	East Orange
14.	5945	Belleville
15.	5515	Irvington

Not Reported - Newark

Source - NJSBA - Cost of Education Index 1990/91

Note - Newark cost 1989/90 - \$6946

COMPARISONS OF ESSEX COUNTY SCHOOL DISTRICTS
1990/91

<u>DISTRICT</u>	<u>HSPT SCORE¹</u>	<u>RANK</u>	<u>COST PER PUPIL²</u>	<u>RANK</u>
Belleville	90.9	10	5,945	15
Bloomfield	90.3	11	6,248	12
Caldwell/W.Caldwell	93.5	6	7,899	5
Cedar Grove	88.1	12	7,875	6
East Orange	44.0	16	6,179	14
Glen Ridge	97.5	1	7,364	8
Irvington	62.0	15	5,515	16
Livingston	96.8	4	9,074	2
Millburn	97.4	2	8,377	3
Montclair	91.8	9	6,640	11
Newark	40.1	17	N.A.*	N.A.
<u>NUTLEY</u>	<u>97.4</u>	<u>2</u>	<u>6,192</u>	<u>13</u>
Orange	63.6	14	6,765	10
So.Orange/Maplewood	92.1	7	7,339	9
Verona	95.4	5	7,518	7
West Essex	91.9	8	9,815	1
West Orange	86.1	13	8,048	4

*1989-90 Cost Per Pupil Was \$6,946

Sources: ¹New Jersey Department of Education
Spring 1991 High School Proficiency Test
State Summary - Grade 9

²New Jersey School Boards Association Cost of Education Index
for 1990/91 School Year

1992-93 STATE FOUNDATION AID FACTORS

<u>District</u>	<u>Equalized Valuation Per Pupil</u>	<u>District Income Per Pupil</u>	<u>1992/93 Foundation Aid Per Pupil</u>
Belleville	420,131	127,487	1,081
Bloomfield	504,397	143,114	80
Caldwell/W. Caldwell	760,840	172,219	0
Cedar Grove	831,684	189,149	0
East Orange	118,001	64,699	4,994
Essex Fells	1,657,772	374,523	0
Fairfield	1,612,896	123,861	0
Glen Ridge	519,468	148,553	0
Irvington	141,281	73,710	4,223
Livingston	791,217	193,650	0
Millburn	1,395,461	320,445	0
Montclair	504,042	139,476	331
Newark	133,299	48,460	5,440
No. Caldwell	775,514	170,440	0
<u>NUTLEY</u>	<u>531,623</u>	<u>135,870</u>	<u>172</u>
Orange	173,344	94,726	4,581
Roseland	1,844,377	242,962	0
So. Orange/Maplewood	724,176	179,837	0
Verona	758,712	220,641	0
W. Essex Regional	1,396,620	175,183	0
West Orange	713,936	186,935	0
New Jersey Average	447,641	101,681	

Source - New Jersey Department of Education - QEAFID - 1/92

1992-93 ESSEX COUNTY STATE AID

<u>District</u>	<u>Foundation Aid</u>	<u>Transition Aid</u>	<u>Categorical/ Transportation Aid</u>	<u>Total State Aid</u>	<u>Amount Per Pupil</u>
Belleville	4,093,145		3,138,856	7,232,001	1,909
Bloomfield	384,998	1,162,923	4,115,010	5,662,931	1,175
Caldwell/W.Caldwell		515,637	1,065,890	1,581,527	739
Cedar Grove		213,185	753,007	966,192	789
East Orange	61,198,355		14,800,658	75,999,013	6,202
Essex Fells		9,878	30,432	40,310	284
Fairfield		41,266	337,951	379,217	648
Glen Ridge		375,465	626,994	1,002,459	875
Irvington	41,663,907	1,852,350	11,911,696	55,427,953	5,618
Livingston		1,028,873	2,274,107	3,302,980	844
Millburn			1,258,494	1,258,494	530
Montclair	1,897,841	601,575	4,911,187	7,410,603	1,293
Newark	268,768,044		80,825,653	349,593,697	7,076
No. Caldwell		138,422	122,776	261,198	490
NUTLEY	580,425	1,120,102	1,384,852	3,085,379	913
Orange	18,191,393	1,035,633	5,999,474	25,226,500	6,353
Roseland			260,498	260,498	892
So.Orange/Maplewood		1,184,305	3,811,065	4,995,370	1,047
Verona		333,333	917,245	1,250,578	849
W. Essex Regional		214,115	1,054,109	1,268,224	983
West Orange		976,753	3,990,971	4,967,724	1,152

Source - New Jersey Department of Education - QEATOTAID, - 1/92

PROPERTY TAXES - 1991

TOTAL TAX REQUIREMENT FOR

<u>DISTRICT</u>	<u>SCHOOL PURPOSES</u>	<u>MUNICIPAL PURPOSES</u>	<u>COUNTY PURPOSES</u>	<u>TOTAL</u>
Belleville	\$ 19,543,269.00	\$ 15,011,396.40	\$ 9,780,668.54	\$ 44,335,333.94
Bloomfield	27,778,568.50	19,329,506.80	14,470,331.76	61,578,407.06
Caldwell	4,935,997.52	2,678,969.00	2,815,736.59	10,430,703.11
Cedar Grove	8,976,827.14	1,498,470.15	6,008,270.46	16,483,567.75
East Orange	16,721,995.91	34,303,877.91	8,320,990.94	59,346,864.76
Essex Fells	2,075,196.26	827,472.00	2,300,295.64	5,202,963.90
Fairfield	11,908,471.14	4,685,359.00	10,014,274.26	26,608,104.40
Glen Ridge	8,855,897.88	4,397,269.85	3,527,198.89	16,780,366.62
Irvington	12,584,304.00	22,808,039.36	7,913,560.52	43,305,903.88
Livingston	38,161,477.00	8,481,496.36	19,142,031.67	65,785,005.03
Maplewood	18,646,382.18	10,134,203.74	8,972,038.96	37,752,624.88
Millburn	19,304,041.57	13,279,187.00	20,291,161.84	52,874,390.41
Montclair	36,268,865.53	17,978,636.59	16,976,793.24	71,224,295.36
Newark	83,890,235.50	81,704,578.50	37,195,011.35	202,789,825.35
No. Caldwell	6,705,658.38	2,248,518.82	4,374,298.19	13,328,475.39
NUTLEY	20,757,099.87	12,883,132.55	11,135,409.22	44,775,641.64
Orange	8,784,919.80	10,521,355.09	4,008,209.54	23,315,484.43
Roseland	6,159,873.03	4,220,523.18	5,759,909.84	16,140,306.05
So. Orange	14,047,138.32	9,604,829.65	6,755,156.43	30,407,124.40
Verona	11,843,234.00	4,962,109.23	6,721,908.94	23,527,252.17
West Caldwell	11,563,150.48	5,904,210.00	6,742,699.88	24,210,060.36
West Orange	33,031,051.50	23,105,580.00	17,271,596.83	73,408,228.33
Totals	\$422,543,654.51	310,568,721.18	230,498,553.53	963,610,929.22

Source: Abstract of Ratables - 1991
Essex County, New Jersey
Board of Taxation

TABLE OF EQUALIZED VALUATIONS

ESSEX COUNTY 1991

<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	465,118,000	28.07	1,656,993,231
Bloomfield	434,526,200	17.69	2,456,338,044
Caldwell	107,013,500	22.45	476,674,833
Cedar Grove	287,561,600	28.18	1,020,445,706
East Orange	365,748,700	26.09	1,401,873,131
Essex Fells	70,149,400	17.89	392,115,148
Fairfield	1,633,580,500	97.92	1,668,280,739
Glen Ridge	241,323,700	40.07	602,255,303
Irvington	293,810,200	21.94	1,339,153,145
Livingston	880,144,200	27.12	3,245,369,469
Maplewood	552,735,700	36.41	1,518,087,613
Millburn	1,665,941,700	48.59	3,428,569,047
Montclair	2,946,240,700	100.66	2,926,923,008
Newark	979,568,500	15.75	6,219,482,540
North Caldwell	308,595,800	41.27	747,748,486
NUTLEY	496,436,000	26.44	1,877,594,554
Orange	119,919,400	18.02	665,479,467
Roseland	258,293,200	26.54	973,222,306
South Orange	1,087,429,900	95.15	1,142,858,539
Verona	532,909,800	46.70	1,141,134,475
West Caldwell	1,180,123,400	102.38	1,152,689,392
West Orange	1,455,362,400	49.66	2,930,653,242
County Totals	16,362,532,500	41.97	38,983,941,418

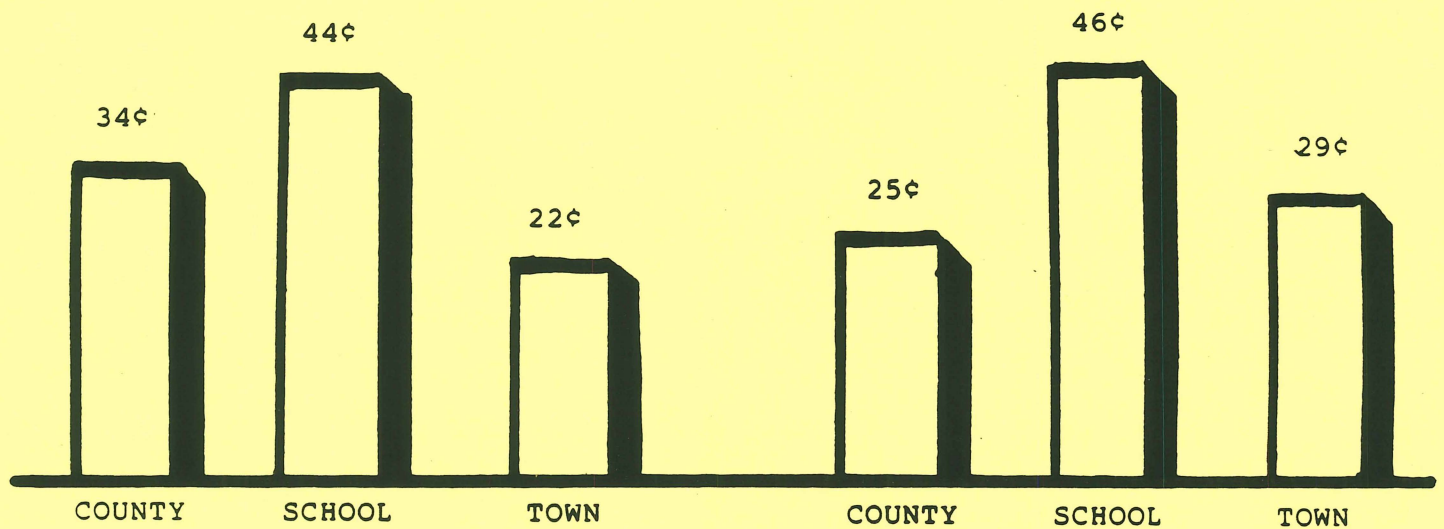
* Source: Abstract of Ratables - 1991
Essex County, New Jersey
Board of Taxation

** 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>
	2,184,200	1,659,177,431
47,399	2,618,500	2,459,003,943
	1,851,600	478,526,433
	535,300	1,020,981,006
430,382	7,232,000	1,409,535,513
	89,200	392,204,348
	17,240,700	1,685,521,439
	770,800	603,026,103
	4,193,700	1,343,346,845
	4,949,200	3,250,318,669
27,325	1,333,200	1,519,448,138
	7,468,900	3,436,037,947
102,078	17,236,000	2,944,261,086
901,229	36,773,800	6,257,157,569
	336,200	748,084,686
	2,987,000	1,880,581,554
227,270	511,100	666,217,837
	656,400	973,878,706
72,540	12,188,700	1,155,119,779
	928,000	1,142,062,475
	1,891,500	1,154,580,892
	7,750,400	2,938,403,642
<hr/> 1,808,223	<hr/> 131,726,400	<hr/> 39,117,476,041

OTHER ITEMS

DISTRIBUTION OF TAX DOLLAR COMPARISON WITH TEN YEARS AGO



	<u>1981</u>	
	<u>RATE</u>	<u>DOLLAR</u>
COUNTY	1.51	.34
SCHOOL	1.95	.44
TOWN	1.01	.22
	<hr/>	<hr/>
	4.47	1.00

	<u>1991</u>	
	<u>RATE</u>	<u>DOLLAR</u>
COUNTY	2.23	.25
SCHOOL	4.16	.46
TOWN	2.58	.29
	<hr/>	<hr/>
	8.97	1.00

SURPLUS

What It Means - Where We Stand

During the mid 1980's the amount of surplus retained by the school district reached a high of 8.5%. The Nutley Board of Education, recognizing that this represented an amount greater than needed, began to appropriate approximately \$600,000 each year beginning in 1986-87. These appropriations were used to reduce local taxes. In addition, surplus funds were used to finance emergency repairs such as boiler replacement, fire alarm, asbestos projects and additional special education costs.

The use of these high amounts of surplus in budgets reached a point where it could no longer continue because the funds were no longer available. In 1990-91, the Board decided to use a sum of \$200,000 in the subsequent budget inasmuch as the total surplus had dropped to less than 3%. Approximately the same amount (\$203,311) was used for the 1991-92 budget.

For 1992-93, the Board has increased the amount of surplus to be used to \$275,000. The total amount of remaining surplus is still relatively low and well below the 7.5% allowed by the Quality Education Act.

The list below shows the usage and status of surplus for the last ten years.

SURPLUS USAGE AND SURPLUS AVAILABILITY 1982 - 1992

<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>
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
1991-92	28,300,250	203,311	1,091,311	3.8

ATHLETIC BUDGET

APPROPRIATIONS

	Actual Expenditures 1990-1991	Budget 1991-1992	Proposed Budget 1992-1993
Band and Cheerleaders	\$ 21,080	\$ 18,492	\$ 25,259
Baseball	18,435	22,412	21,946
Basketball	17,338	18,726	19,558
Crew	35,974	41,165	50,712
Football	73,240	77,848	79,300
Golf	3,971	4,591	5,055
Tennis	3,648	4,332	4,508
Rifle	7,478	5,635	5,524
Bowling	3,448	3,714	3,454
Soccer	20,509	15,680	23,148
Swimming	504	350	,400
Track and Cross Country	50,478	48,594	64,982
Wrestling	21,455	21,629	20,296
Girls Basketball	16,374	17,877	18,863
Soccer	11,419	13,308	14,687
Softball	13,370	13,439	14,374
Tennis	3,356	3,758	4,204
Volleyball	6,705	8,703	9,751
All Sports and Medical	51,572	61,729	55,918
Total	\$380,354	\$401,982	\$431,939

STATEMENT OF ATHLETIC ACCOUNT
1990-1991

Balance July 1, 1990	\$	\$ 3,916
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RECEIPTS

Board of Education Subsidies	367,661	
Football - 1989 Season	5,805	
Basketball	1,033	
Wrestling	1,488	
Girls' Athletics	1,180	
Miscellaneous and Exchanges	<u>4,179</u>	<u>341,346</u>

Total		\$385,262
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DISBURSEMENTS

Football	73,240	
Basketball	17,338	
Wrestling	21,455	
Baseball	18,435	
Crew	35,974	
Track and Cross Country	49,185	
Girls' Athletics	52,517	
Band and Cheerleaders	21,080	
Golf, Tennis, Rifle, Bowling, Soccer and Swimming	39,558	
Nonallocable Expenses	51,572	
Exchanges	<u>3,619</u>	<u>\$383,973</u>

Balance June 30, 1991		\$ 1,289
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STATEMENT OF CAFETERIA ACCOUNT
1991-1992

Balance July 1, 1990	\$4,416
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INCOME

Sale of Food	\$251,386	
Government Subsidy	47,449	
Board of Education Subsidy	47,791	
Other	13,178	
TOTAL	\$359,804	

EXPENSES

Salaries		\$192,675	
Food			
Inventory, July 1, 1990	\$ 6,082		
Purchases	142,238		
Total	\$148,320		
Less Inventory			
June 30, 1991	5,267		
Cost of Food Used		143,053	
Supplies		12,944	
Laundry		2,299	
Other		3,903	
TOTAL		\$354,874	

Excess of Income Over Expenses	\$4,930
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Balance June 30, 1991	\$9,346
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NUTLEY PUBLIC SCHOOL BUDGET 1992-93

WHO MAY VOTE?

U.S. Citizens, 18 years of age
Residents of Essex County for 30 days
You must have been a registered voter in your district
on or before, March 9, 1992

PUBLIC BUDGET HEARING

Monday, March 9, 1992, at 7:30 p.m.
Board of Education
375 Bloomfield Avenue

PUBLIC VOTING

Tuesday, April 7, 1992 from 2:30 to 9:00 p.m.

- 1) Approval of taxes for 1992-93 Budget
- 2) Election of three members to the School Board
for three year terms

POLLING PLACES BY DISTRICT

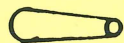
	<u>WARD</u>	<u>DISTRICT</u>
Lincoln School	1	1, 2 & 7
Radcliffe School	1	4 & 6
Radcliffe School	2	2
Franklin School	1	3 & 5
Yantacaw School II	2	1, 5 & 6
Yantacaw School III	3	3, 4 & 5
Washington School	3	1, 2, 6 & 7
Spring Garden School	2	3 & 4

WHAT WILL APPEAR ON THE BALLOT
APRIL 7, 1992

Current Expense
\$22,716,118

YES NO

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



1A

Charles J. Piro



2A

Aileen Rush Hresko



3A

Frank V. Hermo