



**NUTLEY SCHOOL DISTRICT
BUDGET**

1993 - 1994

CONTENTS

INTRODUCTION

Message from the Board of Education

Generally Accepted Accounting Principles.....	1
GAAP Budget Format.....	2-3
1991-92 Expenses.....	4-6

BUDGET

Revenues.....	7-8
Expenditure Summary.....	9

GENERAL FUND

CURRENT EXPENSE

Regular Instruction.....	10-11
Special Education.....	12-13
Basic Skills.....	14
Bilingual.....	15
Extracurricular Activities.....	16
Athletics.....	16-17
Community Service.....	18
Tuition.....	19
Health Services.....	20
Guidance Services.....	21
Child Study Team.....	22
Improvement of Instruction Services.....	23
Library/Audio Visual.....	24
General Administration.....	25
School Administration.....	26
Operation/Maintenance of Plant.....	27
Pupil Transportation.....	28
Business Services.....	29
Food Services.....	30
Capital Outlay.....	31
Summer School.....	32
Special State and Federal Projects.....	33-34

DEBT SERVICE

Debt Service.....	35-36
-------------------	-------

BUDGET STATEMENT

1993-94 Advertised Budget Statement.....	37-49
--	-------

COMPARISON WITH OTHER ESSEX COUNTY SCHOOL DISTRICTS

Basic Data-Essex County School Districts.....	50
Enrollment Comparison.....	51
Essex County State Aid - 1993-94.....	52
Costs Per Pupil.....	53
HSPT Results.....	54

OTHER ITEMS

Surplus.....	55
Statement of Athletic Account - 1991-92.....	56
Statement of Cafeteria Account - 1991-92.....	57
Election Information.....	58
What Will Appear on the Ballot.....	59

A LETTER TO THE PEOPLE OF NUTLEY

Dear Citizens of Nutley:

The development of the school budget is one of the primary responsibilities of the Nutley Board of Education each year.

Following the initial groundwork by the school staff, the Board's Budget Review Committee met regularly with central administrators to prepare a sound financial plan for the full Board. These meetings produced numerous adjustments and modifications to the original budget. The final result was the adoption of a tentative budget by the Board on March 1, 1993 which was nearly \$269,000 below the State-mandated budget cap. Through careful analysis by the Committee and administration, over \$1,500,000 was cut from the original spending proposal, which resulted in a total budget increase of 4.3%.

The 1993-94 budget is the first to be presented under the GAAP (Generally Accepted Accounting Principles) format. This State-mandated change in the Chart of Accounts made the process more difficult this year. However, the Business Office's ability to crosswalk last year's budget into the GAAP model allowed for more-accurate comparison than the 1993-94 state model.

The state aid picture for 1993-94 was much clearer than the past several years. Compromise legislation was passed which basically held most state assistance at 1992-93 levels. As a result, Nutley saw no state aid increase even though enrollment had increased by over 130 students. In actuality, the district lost a small portion of state aid due to prior year adjustments. Other revenues were increased as a result of enrolling more Special Education tuition students and utilizing an additional \$125,000 (total of \$400,000) of surplus funds.

The 1993-94 school budget calls for the elimination of one guidance counselor, one vice-principal and two cafeteria employees. There will be an increase of one teacher as a result of the new mandated computer course at Nutley High School. Significant expenditure increases in the budget are for negotiated salaries, tuition for Special Education students, upgrade in Nutley High School library technology, additional Special Education transportation, and insurance premiums.

The Board would like to remind the public of Nutley's recent outstanding results both academically and in extra-curricular areas.

The 1992 IOWA Test of Basic Skills saw every grade K-7 score at or above the 90th percentile. Last year's HSPT tests given to the 11th graders showed Nutley as one of only four Essex County districts to score over 900. The HSPT results had Nutley rated number one in our state district factor group. We are proud of our 14 Edward H. Bloustein scholars, 12 Garden State Scholars, 10 National Merit commended students, and three National Merit semi-finalists.

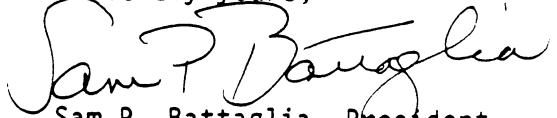
Athletically, the last year has seen major accomplishments. The girls' softball team won the State Group III championship. The girls' track team won the Sectional Group III championship. The football team won the State championship for Group III in the North Jersey Section 2 region. Girls' soccer, tennis and basketball all had successful seasons. The bowling team won a divisional conference championship. In addition to the outstanding team successes, a number of athletes were named All Conference, All County, All Area and a few received All State recognition.

All in all the Board feels positive about the direction and record of our school district. High standards and achievement continue while our cost remains substantially lower than nearly all county and North Jersey districts.

On April 20, the citizens of Nutley will decide on the 1993-94 school budget. We hope that every voter takes some time to learn about the district's record and the budget before going to the polls. The results of the school election will have a significant impact on the school programs.

Please come out and vote on April 20. The Nutley Public Schools are your schools. It's your decision.

Sincerely yours,


Sam P. Battaglia, President
Nutley Board of Education

March 1993

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES

The State of New Jersey has mandated changes in the accounting system for all school districts. These changes will bring the state's school districts into compliance with Generally Accepted Accounting Principles (GAAP) used by nearly every other state in the nation.

The arrangement of the 1993-94 budget is the first impact of GAAP on local school districts. An entirely new Chart of Accounts has been implemented in accordance with State Department of Education regulations. The new Chart of Accounts does not generally match up with the prior account titles, although there are some similarities. The Board's Business Office has "crosswalked" the 1992-93 budget into the GAAP format to allow for comparison with the new 1993-94 arrangement. This crosswalk was not required by the state, but was very beneficial to district administrators and Board members in developing the 1993-94 budget.

Among the most significant differences between the GAAP budget and the previous model are:

1. Any piece of equipment with a unit cost of \$500 or more is considered a Capital Equipment expense. If something costs less than \$500, even though it is a durable product, it is listed as a supply. This means that a computer costing \$1,000 is equipment, but the work stand it sits on costing \$200 is a supply. Also, classroom furniture which will probably be kept for 20 or more years is a supply item because of the low unit cost.
2. Instruction refers only to direct activities between teacher and student. Thus, library services, child study team, curriculum development and guidance services are now classified as Support Services.
3. Athletic expenses are now delineated in the regular budget. Previously, the budget only listed a subsidy amount which was then transferred to an athletic account.
4. Telephone costs and postage are now segregated under General Administration. Previously, telephone was included with other utilities under Operation of Plant and postage costs were split into instructional and administrative areas.
5. The entire functions of the guidance department and the child study team will be separate categories. Previously, only the professional staff costs of those functions were listed separately.
6. Insurance expenses except for pupil transportation all used to be listed under Fixed Charges. Under GAAP, liability insurance is found under General Administration, property insurance is part of Operation/Maintenance of Plant and employee insurances(health, workers' compensation, etc.) are expenses for Business Services.

These are just a sampling of some of the differences caused by the GAAP budget.

As time goes on, the public should find the GAAP budget easier to follow.

GAAP BUDGET FORMAT

Appropriation accounts will be in four dimensions: Fund, Program, Function and Object.

FUND - 11-Current Expense -day-to-day operation of school district
 12-Capital Outlay - construction projects, equipment items
 over \$500.
 13-Special Schools - summer school
 20-Special Revenue Funds - restricted revenues from state
 and federal sources
 40-Debt Service - payment of long term debt

PROGRAM - Activities and procedures designed to accomplish an objective
 or set of objectives.
 100-Regular
 200-Special Education
 300-Vocational(state and federal)
 400-Extracurricular, Athletics, and Summer School and some
 Special Projects.
 500-Nonpublic Programs
 700-Debt Service
 800-Community Service
 900-Food Service
 000-Undistributed

FUNCTION - The activity for which a service or goods is acquired.
 100-Instruction
 200-Support Services
 213-Health Services
 218-Guidance Services
 219-Child Study Team
 221-Improvement of Instruction
 222-Library/Audio Visual
 230-Board of Education/General Administration
 240-School Administration
 260-Operation and Maintenance of Plant
 270-Student Transportation
 290-Business Services
 300-Operation of Noninstructional Services
 310-Food Service
 330-Community Service
 400-Facilities Acquisition and Construction Services
 510-Debt Service

OBJECT - The service or commodity obtained as the result of a specific expenditure.

100-Salaries

200-Employee Benefits

300-Professional/Technical Services

400-Operation, Maintenance, Construction Services and Rentals

500-Purchased Services including transportation, property and liability insurance, telephone, postage, tuition, travel expenses and other miscellaneous purchased services.

600-Supplies including those used in teaching, health services, athletics, office activities, operations and maintenance functions, transportation, also includes energy expenses and textbooks.

700-Equipment - new and replacement - instructional and non-instructional

800-Miscellaneous expenditures including interest, transportation costs related to Special Education and miscellaneous items of expenses.

900-Other uses of funds including debt service principal and transfers to other funds.

1991-92 EXPENSES

The audited expenditures for the 1991-92 school year were recorded under the State of New Jersey's then current Chart of Accounts, not the new GAAP basis, which begins with the 1993-94 budget. While direct comparisons with 1992-93 and 1993-94 are not possible, the following information is presented so as to present a more complete picture of the district's financial status.

ADMINISTRATION

Salaries	718,625
Legal Fees	14,832
Professional Services	62,889
Other Expenses	<u>101,568</u>

TOTAL ADMINISTRATION

897,914

INSTRUCTION

Teacher Salaries	9,574,500
Principal Salaries	794,784
Supervisor Salaries	682,581
Other Instructional Staff Salaries	1,220,774
Secretarial Salaries	525,222
Aides Salaries	127,215
Textbooks	132,846
Library/Audio Visual Supplies	112,737
Teaching Supplies	375,905
Other Instructional Expenses & Supplies	230,406
Professional/Technical Services	<u>13,578</u>

TOTAL INSTRUCTION

13,790,548

HEALTH SERVICES

40,658

TRANSPORTATION

Salaries	343,644
Transportation Contracts T & F School	41,668
Other Contracted Trips	15,519
Vehicle Replacements	53,408
Insurance	46,189
Curricular Activities	49,700
Vehicle Expenses	46,513
Vehicle Maintenance	30,543
Other Purchased Services	<u>175</u>

TRANSPORTATION TOTAL

627,359

<u>OPERATION OF PLANT</u>	
Salaries	1,283,162
Contracted Services	30,961
Heat	141,345
Utilities	302,220
Supplies	68,852
Other Expenses	<u>18,715</u>
<u>OPERATION OF PLANT TOTAL</u>	1,845,255
<u>MAINTENANCE OF PLANT</u>	
Contracted Services	567,701
Equipment Replacement	103,495
New Equipment	111,839
Other Expenses	<u>157,289</u>
<u>MAINTENANCE OF PLANT TOTAL</u>	940,324
<u>FIXED CHARGES</u>	
Retirement Contributions	321,068
Insurance	2,554,024
Crossing Guards	145,000
Tuition	<u>1,022,324</u>
<u>TOTAL FIXED CHARGES</u>	4,042,416
<u>FOOD SERVICES</u>	62,000
<u>STUDENT BODY ACTIVITIES</u>	
Salaries	39,735
Athletic Expenses	<u>374,000</u>
<u>TOTAL STUDENT BODY ACTIVITIES</u>	413,735
<u>COMMUNITY SERVICES</u>	2,010
<u>SPECIAL EDUCATION</u>	
Neurologically Impaired	233,543
Perceptually Impaired	288,213
Emotionally Disturbed	22,031
Multiply Handicapped	48,218
Resource Room	156,035
Pre-School Handicapped	65,052
Supplemental Instruction	89,251
Speech	100,851
Home Instruction	<u>34,484</u>
<u>SPECIAL EDUCATION TOTAL</u>	1,037,678

<u>BASIC SKILLS</u>	125,520
<u>BILINGUAL</u>	97,713
<u>TOTAL CURRENT EXPENSE</u>	23,923,130
<u>SUMMER SCHOOL</u>	21,580
<u>SPECIAL PROJECTS</u>	
State Projects	216,392
Federal Projects	<u>425,093</u>
<u>TOTAL SPECIAL PROJECTS</u>	641,485
<u>DEBT SERVICE</u>	
Principal	75,000
Interest	<u>120,842</u>
<u>TOTAL DEBT SERVICE</u>	195,842
<u>BUDGET TOTAL</u>	24,782,037

BUDGET

REVENUES

<u>CURRENT EXPENSE</u>	<u>Actual 1991-1992</u>	<u>Budget 1992-1993</u>	<u>Proposed 1993-1994</u>
Local Sources:			
Surplus Appropriated	281,311	556,800	400,000
Tuition Receipts	164,925	138,800	158,800
Miscellaneous	203,147	116,600	120,000
Local Tax Levy	21,635,609	22,716,118	23,795,335
State Sources:			
Foundation Aid	56,464	570,838	591,232
Transportation Aid	174,055	184,051	186,873
Special Education Aid	833,324	966,919	936,255
At Risk Aid	121,617	149,268	146,810
Bilingual Education Aid	68,897	84,614	84,614
Transition Aid	1,493,469	1,120,102	1,120,102
<u>TOTAL CURRENT EXPENSE</u>	25,032,818	26,604,110	27,540,021
<u>CAPITAL OUTLAY</u>			
Foundation Aid	952	9,587	9,958
Local Tax Levy	0	0	260,274
<u>TOTAL CAPITAL OUTLAY</u>	952	9,587	270,232
<u>SPECIAL SCHOOLS</u>			
Local Tax Levy	0	0	29,370
<u>TOTAL - GENERAL FUND</u>	25,033,770	26,613,697	27,839,623
<u>SPECIAL PROJECTS</u>			
State			
Nonpublic Textbooks	23,638	21,832	21,832
Nonpublic Auxiliary Services	130,562	99,860	99,860
Nonpublic Handicap Services	117,149	133,369	133,369
Nonpublic Nursing Services	29,150	30,666	30,666
Other	7,739	0	0
<u>Total State Projects</u>	308,238	285,727	285,727

REVENUES (Continued)

SPECIAL PROJECTS(Contd.)

	<u>Actual 1991-1992</u>	<u>Budget 1992-1993</u>	<u>Proposed 1993-1994</u>
<u>Federal</u>			
Chapter I	202,911	228,967	186,637
Chapter II	20,573	19,603	16,663
IDEA(Hdcp.)	147,240	198,880	229,240
Vocational	31,363	14,011	8,802
Other	34,469	33,024	0
<u>Total Federal Projects</u>	436,556	494,485	441,342
<u>TOTAL SPECIAL PROJECTS</u>	744,794	780,212	727,069
 <u>DEBT SERVICE</u>			
Miscellaneous Revenues	84,317	53,100	16,000
State Aid	410	4,543	5,847
Local Tax Levy	111,116	202,413	264,138
<u>TOTAL DEBT SERVICE</u>	195,843	260,056	285,985
 <u>TOTAL BUDGET</u>	 25,974,407	 27,653,965	 28,852,677

EXPENDITURE SUMMARY

<u>Account</u>	<u>Description</u>	<u>Budget 1992-93</u>	<u>Proposed 1993-94</u>
<u>CURRENT EXPENSE-(Fund 11)</u>			
1XX-100	Regular Instruction	11,025,855	11,721,613
2XX-100	Special Education	1,112,122	1,193,966
230-100	Basic Skills	156,830	167,235
240-100	Bilingual	108,648	117,422
40X-100	Extracurricular/Athletics	474,789	501,016
800-330	Community Services	2,400	5,000
000-100	Tuition	1,116,638	1,255,264
000-213	Health Services	280,582	306,203
000-218	Guidance Services	524,093	502,499
000-219	Child Study Team	484,162	516,604
000-221	Improvement of Instruction	271,970	288,008
000-222	Library/Media Services	547,476	597,168
000-230	General Administration	722,288	759,669
000-240	School Administration	1,903,179	1,924,559
000-260	Operation/Maintenance of Plant	2,728,711	2,868,617
000-270	Pupil Transportation	610,070	669,612
000-290	Business Services	3,733,447	3,948,611
000-310	Food Services	194,374	196,955
<u>CURRENT EXPENSE TOTAL</u>		25,997,634	27,540,021
<u>CAPITAL OUTLAY-(Fund 12)</u>			
Equipment		157,063	155,532
Construction Services		430,450	114,700
<u>CAPITAL OUTLAY TOTAL</u>		587,513	270,232
<u>SUMMER SCHOOL-(Fund 13)</u>		28,550	29,370
<u>GENERAL FUND TOTAL</u>		26,613,697	27,839,623
<u>SPECIAL PROJECTS-(Fund 20)</u>			
State Projects		285,727	285,727
Federal Projects		494,485	441,342
<u>SPECIAL PROJECTS TOTAL</u>		780,212	727,069
<u>DEBT SERVICE-(Fund 40)</u>		260,056	285,985
<u>BUDGET TOTAL</u>		27,653,965	28,852,677

GENERAL FUND

CURRENT EXPENSE

REGULAR INSTRUCTION

<u>Account #</u>	<u>Description</u>	<u>Budget 1992-93</u>	<u>Tentative Budget 1993-94</u>
11-110-100-101	Kindergarten Teachers' Salaries	<u>339,239</u>	<u>380,800</u>
11-120-100-101	1-5 Teachers' Salaries	3,565,064	3,851,840
11-130-100-101	6-8 Teachers' Salaries	2,597,993	2,778,301
11-140-100-101	9-12 Teachers' Salaries	<u>3,786,386</u>	<u>3,985,982</u>
	Teachers' Salaries Total	10,288,682	10,996,923
11-190-100-106	Instructional Aides' Salaries	11,128	12,378
11-190-100-340	Professional/Technical Services	1,000	1,000
11-190-100-500	Other Purchased Instructional Services	11,500	10,100
11-190-100-610	Teaching Supplies	543,745	518,487
11-190-100-640	Textbooks	149,500	161,500
11-190-100-890	Miscellaneous Instructional Expense	<u>20,300</u> <u>737,173</u>	<u>21,225</u> <u>724,690</u>
	Regular Instruction Total	11,025,855	11,721,613

Regular Instruction:

Teachers' Salaries -Teachers' salaries are divided into four account groups: Kindergarten, Grades 1-5, 6-8 and 9-12. These accounts include the regular contracted salaries of all teachers who provide regular instruction. Funds are also included for substitutes, the cultivating academic talent program (CAT) and school-related duty assignments. Special subject teachers such as art, music, physical education, etc. are pro rated among the grade categories actually taught as are the portion of salaries of department heads who also teach.

In 1992-93 there were 197 teachers providing regular instruction in the Nutley School District.

Instructional Aides - Teachers' aides who work with students in regular classes.

Professional/Technical Services - Education services of a professional or technical nature that deal directly with regular instruction.

REGULAR INSTRUCTION (Continued)

Purchased Services - Nonprofessional or technical services dealing with regular instruction. This account also includes funds for textbook rebinding as well as assembly programs.

Teaching Supplies - All supplies (except textbooks) used in the teaching/learning process such as workbooks, paper, pens, pencils, chalk, learning kits, computer software and supplies, small equipment items costing less than \$500, instructional furniture, posters, maps, classroom magazines, etc.

Textbooks - Nonconsumable books which may be hard or soft covered.

Miscellaneous Instructional Expenses - Expenses for direct instruction that cannot be classified into any other account.

SPECIAL EDUCATION

<u>Account #</u>	<u>Description</u>	<u>Budget 1992-93</u>	<u>Tentative Budget 1993-94</u>
<u>11-204-100-Neurologically Impaired</u>			
101	Teachers' Salaries	182,873	194,297
106	Aides' Salaries	52,630	52,780
610	Supplies	10,287	10,559
640	Textbooks	<u>1,005</u>	<u>1,000</u>
	Total	246,795	258,636
<u>11-205-100-Perceptually Impaired</u>			
101	Teachers' Salaries	245,843	269,672
106	Aides' Salaries	33,530	35,910
610	Supplies	11,630	12,032
640	Textbooks	1,000	1,000
890	Miscellaneous Expenses	<u>1,640</u>	<u>1,710</u>
	Total	293,643	320,324
<u>11-209-100-Emotionally Disturbed</u>			
101	Teacher's Salary	22,424	22,810
106	Aide Salary	1,981	0
610	Supplies	<u>750</u>	<u>750</u>
	Total	25,155	23,560
<u>11-212-100-Multiply Handicapped</u>			
101	Teachers' Salaries	34,272	34,419
106	Aides' Salaries	13,220	14,324
610	Supplies	990	1,425
640	Textbooks	50	50
890	Miscellaneous Expenses	<u>90</u>	<u>100</u>
	Total	48,622	50,318
<u>11-213-100-Resource Room/Center</u>			
101	Teachers' Salaries	131,283	141,770
610	Supplies	6,972	7,368
640	Textbooks	300	300
890	Miscellaneous Expenses	<u>375</u>	<u>400</u>
	Total	138,930	149,838

SPECIAL EDUCATION (Continued)

<u>Account #</u>	<u>Description</u>	<u>Budget 1992-93</u>	<u>Tentative Budget 1993-94</u>
<u>11-215-100-Pre-School Handicapped</u>			
101	Teacher's Salary	54,132	56,453
106	Aides' Salaries	12,150	19,403
610	Supplies	850	996
890	Miscellaneous Expenses	<u>150</u>	<u>150</u>
	Total	67,282	77,002
<u>11-217-100-Supplemental Instruction</u>			
101	Teachers' Salaries	137,594	150,138
610	Supplies	<u>747</u>	<u>972</u>
	Total	138,341	151,110
<u>11-218-100-Speech</u>			
101	Teachers' Salaries	109,229	118,528
610	Supplies	450	450
890	Miscellaneous Expenses	<u>75</u>	<u>100</u>
	Total	109,754	119,078
<u>11-219-100-Home Instruction</u>			
101	Salaries	40,000	40,000
610	Supplies	<u>100</u>	<u>100</u>
	Total	40,100	40,100
<u>11-220-100-Extraordinary Services</u>			
320	Professional Services	3,500	4,000
	Special Education Total	1,112,122	1,193,966

Special Education

Every Special Education classification is broken down into accounts for teacher salaries, instructional aide salaries, teaching supplies, textbooks and miscellaneous instructional expenses. In 1992-93 there were 21.6 Special Education teachers and 7.5 Special Education instructional aides. These employees serviced 294 pupils (including speech instruction). Extraordinary services are for pupils who need additional services beyond the regular programs such as physical therapy.

BASIC SKILLS

<u>Account #</u>	<u>Description</u>	<u>Budget 1992-93</u>	<u>Tentative Budget 1993-94</u>
11-230-100-101	Teachers' Salaries	148,688	158,735
11-230-100-610	Supplies	7,742	8,050
11-230-100-640	Textbooks	300	300
11-230-100-890	Miscellaneous Expenses	<u>100</u>	<u>150</u>
	Total	156,830	167,235

Basic Skills -

A program of remedial instruction in reading, mathematics and writing. The school district provides local funding and adds federal Chapter I funds to enable this activity to function. In 1992-93 there were seven and one-half teaching positions for Basic Skills.

BILINGUAL

<u>Account #</u>	<u>Description</u>	<u>Budget 1992-93</u>	<u>Tentative Budget 1993-94</u>
11-240-100-101	Teachers' Salaries	106,848	115,547
11-240-100-610	Supplies	<u>1,800</u>	<u>1,875</u>
	Total	108,648	117,422

Bilingual -

A special temporary program for non-English speaking children. Instructors are employed to teach English as a second language. State funding will pay for 72% of this program in 1993-94. Two and one-half teachers were employed in this program during 1992-93.

EXTRACURRICULAR ACTIVITIES

<u>Account #</u>	<u>Description</u>	<u>Budget 1992-93</u>	<u>Tentative Budget 1993-94</u>
11-401-100-101	Extra Curricular Salaries	47,375	51,808

Extracurricular Activities -

Salaries for class and club advisors at all schools including such activities as student government, drama, American Field Service, safety patrol, choral groups, newspaper, yearbook and numerous clubs. Funds are also provided for intramural sports activities in grades 5-8, and a small amount is reserved for locally funded summer enrichment activities.

ATHLETICS

<u>Account #</u>	<u>Description</u>	<u>Budget 1992-93</u>	<u>Tentative Budget 1993-94</u>
11-402-100-100	Athletic Salaries	235,676	263,258
11-402-100-500	Purchased Services	37,550	30,640
11-402-100-610	Supplies	66,988	60,110
11-402-100-800	Other Expenses	<u>87,200</u>	<u>95,200</u>
	Total	427,414	449,208

Athletics -

The high school's interscholastic sports program includes the following sports: bowling, crew, golf, rifle, track and field, cross country, winter track, baseball, boys' and girls' basketball, boys' and girls' soccer, boys' and girls' tennis, football, softball, volleyball and wrestling. The band, cheerleaders, twirlers and color guard are also found under this heading.

Funds are used to pay coaches' salaries, overtime costs for custodial and grounds personnel, athletic insurance, sport and medical supplies, game expenses such as officials and security, and small equipment items costing less than \$500. Major athletic equipment items are budgeted in Capital Outlay.

Additional detail of the athletic budget is shown on the following page.

ATHLETIC BUDGET (Sport by Sport)

<u>Sport</u>	<u>Budget 1992-93</u>	<u>Proposed 1993-94</u>
All Sports	55,918	70,140
Band/Cheerleaders	25,259	25,205
Bowling	3,454	4,525
Crew	46,187	40,532
Golf	5,055	5,158
Rifle	5,524	5,364
Track & Field	31,586	35,284
Cross Country	7,221	8,515
Winter Track	16,175	17,661
Baseball	21,946	23,699
Basketball	19,558	22,410
Football	79,300	76,036
Soccer	23,148	21,679
Tennis	4,508	4,736
Wrestling	20,296	20,805
Girls' Basketball	18,863	20,020
Girls' Soccer	14,687	16,624
Softball	14,374	16,527
Girls' Tennis	4,204	4,286
Volleyball	9,751	9,552
Swimming	400	450
<hr/>		
Total	427,414	449,208

COMMUNITY SERVICE

<u>Account #</u>	<u>Description</u>	<u>Budget 1992-93</u>	<u>Tentative Budget 1993-94</u>
11-800-300-100	Salaries	2,400	5,000

Community Service -

Included in this account are the custodial overtime salaries for community service programs for which no fee is charged. During the 1991-92 school year the schools were used free of charge 2,211 times, 641 by scouts, 52 Parent Teacher Associations meetings and activities, 167 student activities, 2 for Nutley Symphony, 651 town activities, 1 for election instructions, 5 for Music Boosters Association, 2 for Academic Booster Club, 45 for Nutley Adult School, using 36 classrooms, 3 gyms, the main office, the cafeteria and computer room; 26 for the C.A.T. program, 8 for fund raisers, 643 for the extended day care program and the School Board Budget Hearing and Elections.

TUITION

<u>Account #</u>	<u>Description</u>	<u>Budget 1992-93</u>	<u>Tentative Budget 1993-94</u>
11-000-100-56X	Tuition - Special Education	1,116,638	1,255,264

Tuition -

Tuition is paid on behalf of Special Education students who attend Special Education classes in other school districts or in private schools for the handicapped. Tuition for these programs is generally significantly greater than the cost of regular instruction. In 1992-93, 51 students were educated in placements outside of Nutley. This group of accounts also includes any students who are in state facilities where the tuition cost is deducted directly from state aid.

HEALTH SERVICES

<u>Account #</u>	<u>Description</u>	<u>Budget 1992-93</u>	<u>Tentative Budget 1993-94</u>
11-000-213-100	Salaries	261,377	284,747
11-000-213-390	Professional/Technical Services	11,800	13,150
11-000-213-500	Other Purchased Services	300	325
11-000-213-610	Supplies	6,680	7,531
11-000-213-890	Miscellaneous Expenses	<u>425</u>	<u>450</u>
	Total	280,582	306,203

Health Services -

Services provided by five school nurses, the school physician and school dentist. This includes all school medical supplies and professional services rendered by specialists.

GUIDANCE SERVICES

<u>Account #</u>	<u>Description</u>	<u>Budget 1992-93</u>	<u>Tentative Budget 1993-94</u>
11-000-218-104	Counselors' Salaries	429,128	399,074
11-000-218-105	Secretarial Salaries	72,565	79,825
11-000-218-320	Professional Educational Services	1,500	1,800
11-000-218-390	Professional/Technical Services	14,500	15,000
11-000-218-500	Purchased Services	400	500
11-000-218-610	Supplies	6,000	6,100
11-000-218-890	Miscellaneous Expenses	<u>0</u>	<u>200</u>
	Total	524,093	502,499

Guidance Services -

Guidance Services are available in grades 7-12 via seven certified counselors. This account also includes the salaries of three clerical employees plus supplies and expenses needed to operate the guidance offices at Nutley High School and Franklin School. In addition, costs associated with district-wide standardized testing such as the Iowa Test of Basic Skills are budgeted under this function. The 1993-94 budget calls for the elimination of one guidance counselor position through attrition.

CHILD STUDY TEAM

<u>Account #</u>	<u>Description</u>	<u>Budget 1992-93</u>	<u>Tentative Budget 1993-94</u>
11-000-219-104	Professional Services	470,162	501,448
11-000-219-592	Purchased Services	4,000	4,250
11-000-219-610	Supplies	10,000	10,756
11-000-219-890	Miscellaneous Expenses	<u>0</u>	<u>150</u>
	Total	484,162	516,604

Child Study Team -

The Child Study Team is a key component of the district's Special Education program. Eight professional staff members are responsible for evaluating the educational program of every Special Education student, including those who are sent out of district. In addition to routine supply expenses, funds are available for various testing materials.

IMPROVEMENT OF INSTRUCTION SERVICES

<u>Account #</u>	<u>Description</u>	<u>Budget 1992-93</u>	<u>Tentative Budget 1993-94</u>
11-000-221-102	Supervisory Salaries	88,145	93,225
11-000-221-104	Professional Salaries	78,900	79,750
11-000-221-105	Secretarial Salaries	79,425	87,510
11-000-221-320	Professional Services	1,200	1,200
11-000-221-500	Other Purchased Services	14,300	15,250
11-000-221-610	Supplies	8,500	9,573
11-000-221-890	Miscellaneous Expenses	<u>1,500</u>	<u>1,500</u>
	Total	271,970	288,008

Improvement of Instruction Services -

This group of accounts has three major components: the activities of the Director of Special Services, district-wide curriculum development, and part of the Basic Skills Director's office.

The Special Services Director, assisted by a staff of three secretaries, is responsible for all Special Education programs in the district. The Director also supervises the Child Study Team and recommends placement of Special Education students in out-of-district facilities.

Elements of the district's curriculum and school system priorities are addressed each year by the professional staff. Teachers meet, generally on Saturday mornings, to update curricular areas in terms of priorities established each year by the Board of Education. This process helps to insure that the schools are up to date.

Support services for the Basic Skills program include a portion of one secretary's salary and a portion of the stipend paid to the Director.

LIBRARY/AUDIO-VISUAL

<u>Account #</u>	<u>Description</u>	<u>Budget 1992-93</u>	<u>Tentative Budget 1993-94</u>
11-000-222-100	Professional Salaries	409,621	448,392
11-000-222-340	Technical Services	0	3,900
11-000-222-596	Book Rebinding	600	600
11-000-222-611	Library Books	68,475	68,475
11-000-222-612	Periodicals	19,480	19,480
11-000-222-613	Audio-Visual Supplies	43,500	49,757
11-000-222-614	Library Supplies	<u>5,800</u>	<u>6,564</u>
	Total	547,476	597,168

Library/Audio-Visual -

This function includes the salaries of seven school librarians and one audio-visual coordinator. Supply expenses are for books, periodicals, audio-visual materials, software, computer information services and other items which are used in each school's media center.

GENERAL ADMINISTRATION

<u>Account #</u>	<u>Description</u>	<u>Budget 1992-93</u>	<u>Tentative Budget 1993-94</u>
11-000-231-100	Treasurer of School Monies	5,760	6,100
11-000-231-331	Legal Services	25,000	25,000
11-000-231-339	Professional Services	26,300	28,664
11-000-231-340	Technical Services	3,000	3,000
11-000-231-531	Telephone Expense	70,000	71,200
11-000-231-532	Postage Expense	13,450	14,650
11-000-231-595	Liability/Fidelity Insurance	200,155	202,631
11-000-231-596	Miscellaneous Purchased Services and Election Services	19,400	20,100
11-000-213-610	Board of Education Supplies	1,000	1,000
11-000-231-890	Dues and Miscellaneous Expenses	27,153	29,159
11-000-232-100	Superintendent's Office Salaries	310,920	337,665
11-000-232-596	Purchased Services	5,300	5,450
11-000-232-610	Superintendent's Office Supplies	12,050	12,050
11-000-232-890	Miscellaneous Expense	<u>2,800</u>	<u>3,000</u>
	Total	722,288	759,669

General Administration -

This function includes the activities of the Board of Education and the Superintendent of Schools. Board of Education activities include legal, auditing, negotiating and policy services, liability insurance, election expenses, and the salary for the School Treasurer. It also includes district-wide telephone and postage costs.

The Superintendent's office includes the Superintendent, Assistant Superintendent, two executive secretaries and provision for additional secretarial office help, supplies and miscellaneous expenses and services.

SCHOOL ADMINISTRATION

<u>Account #</u>	<u>Description</u>	<u>Budget 1992-93</u>	<u>Tentative Budget 1993-94</u>
11-000-240-103	Principals' Salaries	820,272	774,992
11-000-240-104	Department Head/Coordinators' Salaries	458,085	497,498
11-000-240-105	Secretarial Salaries	420,007	414,764
11-000-240-110	Non-Instructional Aides	118,215	153,596
11-000-240-500	Purchased Services	7,500	2,650
11-000-240-610	Office Supplies	56,900	61,009
11-000-240-890	Miscellaneous Expenses (including Graduation)	<u>22,200</u>	<u>20,050</u>
	Total	1,903,179	1,924,559

School Administration

The salaries of seven principals, three vice-principals, two coordinators and the prorated salaries of six department heads, two full-time department heads plus seventeen school secretaries are included in this function. Additionally, twenty-two part-time noninstructional aides, graduation expenses and miscellaneous services and expenses are included here.

The 1993-94 budget calls for an expanded role for some coordinators' positions and the elimination of a vice-principal's position.

OPERATION/MAINTENANCE OF PLANT

<u>Account #</u>	<u>Description</u>	<u>Budget 1992-93</u>	<u>Tentative Budget 1993-94</u>
11-000-261-100	Salaries	1,460,925	1,558,013
11-000-261-300	Professional/Technical Services	39,024	40,285
11-000-261-421	Refuse Removal	32,000	33,490
11-000-261-596	Purchased Services	1,745	1,850
11-000-261-610	Custodial Supplies	66,125	70,631
11-000-261-620	Energy Expense	459,110	457,750
11-000-261-890	Miscellaneous Operating Expenses	16,000	16,500
11-000-262-422	Contracted Building Repairs	142,026	155,000
11-000-262-618	Building Repair Supplies	90,423	98,595
11-000-263-422	Contracted Grounds Repairs	11,900	2,275
11-000-263-618	Grounds Supplies	10,000	15,625
11-000-263-890	Miscellaneous Grounds Expenses and DeMuro Park	20,800	20,500
11-000-264-422	Equipment Maintenance/Repairs	172,000	180,953
11-000-265-XXX	Security Expenses	32,000	32,575
11-000-266-XXX	Vehicle Operation and Maintenance	18,500	20,000
11-000-267-521	Property Insurance	<u>156,133</u>	<u>164,575</u>
	Total	2,728,711	2,868,617

Operation/Maintenance of Plant -

This function represents the cost of maintaining all school facilities and grounds in terms of custodial expenses and maintenance work. Funds are budgeted for all energy expenses, school vehicles other than school buses, security services, garbage disposal, equipment maintenance and the district's property insurance.

Employees include thirty-one custodians, six grounds workers, seven maintenance workers and the Manager of Building and Grounds as well as provision for substitute help and summer student employees.

PUPIL TRANSPORTATION

<u>Account #</u>	<u>Description</u>	<u>Budget 1992-93</u>	<u>Tentative Budget 1993-94</u>
11-000-270-108	Salaries-Special Education	321,060	347,069
11-000-270-109	Extracurricular Salaries	79,472	85,084
11-000-270-423	Contracted Vehicle Maintenance	9,338	9,712
11-000-270-512	Extracurricular Contracts	17,900	17,900
11-000-270-514	Special Education Contracts	43,450	64,525
11-000-270-593	Insurance	14,720	16,113
11-000-270-6XX	Gasoline and Supplies	14,214	14,754
11-000-270-811	Special Education Vehicle Maintenance	24,012	24,012
11-000-270-812	Special Education Insurance	37,853	41,432
11-000-270-813	Special Education Supplies	5,040	6,000
11-000-270-814	Special Education Gasoline	31,511	31,511
11-000-270-815	Special Education Miscellaneous Expenses	4,680	4,680
11-000-270-890	Miscellaneous Expenses	<u>6,820</u>	<u>6,820</u>
	Total	610,070	669,612

Pupil Transportation

The Board of Education is responsible for providing day-to-day transportation for every Special Education child including those sent out of district. Most pupils are transported on Board-owned vehicles. Expenses include the cost of fifteen drivers and eight aides and the Coordinator of Pupil Transportation. Other costs include gas and oil, tires, repair parts and service and insurance. In addition, all athletic and field trip costs are included in this category. New and replacement vehicles are budgeted under Capital Outlay.

The school district receives some state aid for transportation expenses, but since the 1991-92 school year, this amount has been greatly reduced as a result of state legislation. In 1993-94 the district will receive \$186,873 for state transportation aid. This will support approximately 28% of the budgeted transportation program not including costs for replacement vehicles or fringe benefits related to transportation employees.

BUSINESS SERVICES

<u>Account #</u>	<u>Description</u>	<u>Budget 1992-93</u>	<u>Tentative Budget 1993-94</u>
11-000-291-100	Business Office Salaries	354,601	385,781
11-000-291-220	Social Security	303,629	322,048
11-000-291-241	Pension Costs	136,135	156,927
11-000-291-29X	Employee Benefits	2,591,719	2,725,381
11-000-291-331	Professional Services	22,000	25,239
11-000-291-340	Technical Services	44,000	40,000
11-000-291-500	Other Purchased Services	13,700	13,750
11-000-291-610	Office Supplies	18,250	18,250
11-000-291-890	Miscellaneous Expenses	2,000	2,000
11-000-291-899	Crossing Guards	166,025	170,999
11-000-292-100	Data Processing Salaries	55,388	61,236
11-000-292-340	Data Processing Technical Services	18,000	19,000
11-000-292-610	Data Processing Supplies	<u>8,000</u>	<u>8,000</u>
	Total	3,733,447	3,948,611

Business Services -

The business functions of the Board are supervised by the Secretary/Business Administrator and a staff of seven employees. In addition, the district's two central data processing employees are included here. Other major expense items are pensions, Social Security, employee insurances, professional and technical services including various environmental regulations, architect and engineering expenses and all advertising expenses.

FOOD SERVICES

<u>Account #</u>	<u>Description</u>	<u>Budget 1992-93</u>	<u>Tentative Budget 1993-94</u>
11-000-310-933	Transfer to Food Service Fund	194,374	196,955

Food Service -

The Board operates its own food service program which serves students at each school. Four schools have food preparation facilities. The other three schools have their meals prepared at the high school which are delivered daily. The food service program is supported by daily sales, state and federal subsidies and direct funds from the school budget. The school district is required to show all costs relative to this program in the food services account. Previously, costs for employee benefits such as Social Security, pension and health insurance were included in the regular Board budget and did not accrue to the food service program.

In 1993-94 there will be an elimination of two cafeteria positions at the high school.

CAPITAL OUTLAY

<u>Account #</u>	<u>Description</u>	<u>Budget 1992-93</u>	<u>Tentative Budget 1993-94</u>
12-130-100-731	Instructional Equipment Grades 6-8	20,440	3,650
12-140-100-731	Instructional Equipment Grades 9-12	57,327	63,617
12-2XX-100-731	Instructional Equipment Special Education	2,818	5,475
12-000-100-731	Instructional Equipment-Elementary	15,049	612
12-000-100-731	Athletic Equipment	2,525	3,363
12-000-218-732	Guidance Equipment	0	2,214
12-000-221-732	Improvement of Instruction Equipment	5,404	0
12-000-222-732	Library Equipment	0	17,792
12-000-240-732	School Administration Equipment	0	8,279
12-000-260-732	Operation/Maintenance Equipment	0	2,530
12-000-270-732	School Buses	53,500	48,000
12-000-400-450	Construction Services	<u>430,450</u>	<u>114,700</u>
	Total	587,513	270,232

Capital Outlay -

Effective with the 1993-94 budget, Capital Outlay represents all equipment items with a unit cost of over \$500 as well as construction services dealing with remodeling and renovation. Prior to 1993-94, Capital Outlay was limited to major short-term construction projects paid from a single year's budget appropriation as opposed to a long-term debt.

The major equipment items in the 1993-94 budget include a new computer lab for the high school to implement the new required computer course, a significant increase in computer technology within the high school library and computers for three Special Education classes. The other major equipment expenditure is for two replacement school buses, one of which will be for physically handicapped persons.

The main construction projects this year will be roofing and exterior brick work at Nutley High School, installation of suspended ceilings at Spring Garden, Washington and Franklin Schools, electrical work at all schools, continuation of the programs to upgrade the fire alarm at Nutley High School and refurbish the gym bleachers.

SUMMER SCHOOL

<u>Account #</u>	<u>Description</u>	<u>Budget 1992-93</u>	<u>Tentative Budget 1993-94</u>
13-422-100-101	Teachers' Salaries	25,390	26,010
13-422-240-100	Director's Salary	<u>3,160</u>	<u>3,360</u>
	Total	28,550	29,370

Summer School -

The summer school program includes instruction in major subject areas for grades 7-12. Students attend courses for six weeks at Nutley High School. In addition, there are funds set aside for a one week high school band program.

SPECIAL STATE AND FEDERAL PROJECTS

<u>Account</u>	<u>Actual Expense 1991-92</u>	<u>Budget 1992-93</u>	<u>Tentative Budget 1993-94</u>
<u>Federal</u>			
Vocational Education	\$ 24,340	\$ 14,011	\$ 8,802
Chapter I (100-297)	200,555	228,967	186,637
Chapter II (100-297)	20,573	19,603	16,663
I.D.E.A. Handicapped	145,430	198,880	229,240
Other	34,195	33,024	0
	<hr/>	<hr/>	<hr/>
Total Federal	\$425,093	\$494,485	\$441,342
 <u>State</u>			
Nonpublic Textbooks	\$ 22,115	\$ 21,832	\$ 21,832
Nonpublic Auxiliary Services (Chapter 192)	72,820	99,860	99,860
Nonpublic Handicapped Services (Chapter 193)	94,183	133,369	133,369
Nonpublic Nursing Services (Chapter 226)	19,535	30,666	30,666
Other	<u>7,739</u>	<u>0</u>	<u>0</u>
Total State	<u>\$216,392</u>	<u>\$285,727</u>	<u>\$285,727</u>
Total Special State & Federal Projects	\$641,485	\$780,212	\$727,069

Vocational - Federally subsidized courses in Vocational Education, such as Occupational Education, Cooperative Industrial Education, etc.

Chapter I - Federally funded program for improvement in basic skills, reading and math. Portion of funds goes to nonpublic school pupils.

SPECIAL STATE AND FEDERAL PROJECTS (Continued)

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

I.D.E.A. Handicapped - Federal flow-through funds to supplement local funds in providing programs for handicapped students. Funds are also provided for pre-school handicapped pupils.

Nonpublic 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 nonpublic schools in our town. This expense is fully reimbursable by the State up to the budgeted figure.

Nonpublic Auxiliary Services (Ch.192) - Compensatory Education and English as a Second Language programs are provided to the private and parochial school children.

Nonpublic Handicapped Services (Ch.193) - Examination and classification services and corrective speech are provided to handicapped students in Nutley's nonpublic schools.

Nonpublic Nursing Services (Ch.226) - Various nursing services are provided to all students in Nutley's nonpublic schools.

DEBT SERVICE

DEBT SERVICE

<u>Account #</u>	<u>Description</u>	<u>Budget 1992-93</u>	<u>Tentative Budget 1993-94</u>
40-701-510-830	Interest Expense	185,056	95,985
40-701-510-910	Payment of Principal	<u>75,000</u>	<u>190,000</u>
	Total	260,056	285,985

OUTSTANDING BONDS

High School

<u>Issued</u> - 1970	<u>Principal Amount</u> \$1,563,000			
	<u>Principal Paid</u>	<u>Interest Paid</u>	<u>Total</u>	<u>Outstanding Principal</u>
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

<u>Issued</u> - 1992	<u>Principal Amount</u> \$1,700,000			
1993-94	115,000	88,768.75	203,768.75	1,585,000
1994-95	115,000	84,772.50	199,772.50	1,470,000
1995-96	115,000	80,028.75	195,028.75	1,355,000
1996-97	115,000	74,825.00	189,825.00	1,240,000
1997-98	115,000	69,305.00	184,305.00	1,125,000
1998-99	115,000	63,555.00	178,555.00	1,010,000
1999-00	115,000	57,546.25	172,546.25	895,000
2000-01	115,000	51,307.50	166,307.50	780,000
2001-02	115,000	44,896.25	159,896.25	665,000
2002-03	115,000	38,341.25	153,341.25	550,000
2003-04	110,000	31,817.50	141,817.50	440,000
2004-05	110,000	25,025.00	135,025.00	330,000
2005-06	110,000	17,875.00	127,875.00	220,000
2006-07	110,000	10,725.00	120,725.00	110,000
2007-08	110,000	3,575.00	113,575.00	0

The 1993-94 budget will mark the first year of principal payment on the debt approved by voters in the 1990 election. That referendum authorized the Board to bond up to \$1,985,000 for various projects including asbestos abatement, removal of underground storage tanks, modification of school heating plants and a major reroofing project at the high school.

During 1992-93 permanent financing was arranged for a principal amount of \$1,700,000, which was \$285,000 less than originally authorized. This savings of \$285,000 in principal costs will also result in an approximate additional estimated savings of over \$135,000 in interest expenses over the 15 year life of the bonds.

BUDGET STATEMENT

03/10/93

School District Budget Statement
for the School Year 1993-94
Advertised Enrollments

ESSEX - NUTLEY TOWN

ENROLLMENT CATEGORY	October 15,1991 Actual	October 15,1992 Actual	October 15,1993 Estimated
1A Pupils On-Roll Full-Time	3328	3459	3498
1B Pupils On-Roll Shared-Time	17	22	21
2 Private School Placements	43	46	48
3A Pupils Sent to Other Districts - Regular			
3B Pupils Sent to Other Districts - Special Ed	7	3	3
4 Pupils Received	18	22	19
5 Pupils in State Facilities	1	1	1

03/10/93

School District Budget Statement
for the School Year 1993-94

ESSEX - NUTLEY TOWN

Advertised Revenues

Budget Category	Account	1991-92 Actual	1992-93 Revised	1993-94 Anticipated
GENERAL CURRENT EXPENSE				
006 Budgeted Fund Balance	11-303	281311	556800	400000
Transfers from Capital Outlay				
007 Transfer of Foundation Aid	11-5201	952	9587	
008 Other Transfers	11-52XX			
Revenues from Local Sources				
009 Local Tax Levy	11-1210	21614029	22687568	23795335
010 Other Local Government Units	11-12XX			
011 Tuition	11-1300	164925	138800	158800
012 Transportation Fees	11-1400			
013 Miscellaneous	11-1XXX	203147	100000	120000
014 SUBTOTAL: REVENUES FROM LOCAL SOURCES		21982101	22926368	24074135
015 Revenues from Intermediate Sources	11-2000			
Revenues from State Sources				
016 Foundation Aid	11-3110	56464	570838	591232
017 Transportation Aid	11-3120	174055	184051	186873
018 Special Education Aid	11-3130	833324	966919	936255
019 Bilingual Education	11-3140	68897	84614	84614
020 Aid for At-Risk Pupils	11-3150	121617	149268	146810
021 Transition Aid	11-3170	1493469	1120102	1120102
022 Other State Aids	11-3XXX	156		
023 Reserved				
024 Reserved				
025 SUBTOTAL: REVENUES FROM STATE SOURCES		2747982	3075792	3065886
Revenues from Federal Sources				
026 P.L.81-874 (Impact)	11-4100			

03/10/93

School District Budget Statement
for the School Year 1993-94

ESSEX - NUTLEY TOWN

Advertised Revenues

Budget Category	Account	1991-92 Actual	1992-93 Revised	1993-94 Anticipated
027 TOTAL GENERAL CURRENT EXPENSE		25012346	26568547	27540021
CAPITAL OUTLAY				
028 Budgeted Fund Balance	12-303			
029 Budgeted Withdrawal from Capital Reserve	12-307			
030 Transfers from General Current Expense	12-5200			
Revenues from Local Sources				
031 Local Tax Levy	12-1210			260274
032 Local Tax Levy - Capital Reserve Increase	12-1211			
033 Miscellaneous	12-1XXX			
034 SUBTOTAL: REVENUES FROM LOCAL SOURCES				260274
Revenues from State Sources				
035 Foundation Aid	12-3110	952	9587	9958
036 TOTAL CAPITAL OUTLAY		952	9587	270232
SPECIAL SCHOOLS				
037 Budgeted Fund Balance	13-303			
Revenues from Local Sources				
038 Local Tax Levy	13-1210	21580	28550	29370
039 Miscellaneous	13-1XXX			
040 SUBTOTAL: REVENUES FROM LOCAL SOURCES		21580	28550	29370
Revenues from State Sources				
041 Foundation Aid	13-3110			
042 TOTAL REVENUES FROM SPECIAL SCHOOLS		21580	28550	29370
043 GENERAL FUND GRAND TOTAL		25034878	26606684	27839623
SPECIAL REVENUE FUNDS				
Revenues from Local Sources				
044 Revenues from Local Sources	20-1XXX			

03/10/93

School District Budget Statement
for the School Year 1993-94

ESSEX - NUTLEY TOWN

Advertised Revenues

Budget Category	Account	1991-92 Actual	1992-93 Revised	1993-94 Anticipated
Revenues from State Sources				
045 Restricted Entitlements	20-3200	308238	285727	285727
Revenues from Federal Sources				
046 P.L. 100-297 Chapter 1	20-4411->4414	202911	228967	186637
047 P.L. 100-297 Chapter 2	20-4415->4416	20573	19603	16663
048 I.D.E.A. Part B (Handicapped)	20-4420	147240	198880	229240
049 P.L. 101-392 (Vocational Education)	20-4430	31363	14011	8802
050 P.L. 91-230 (Adult Basic Education)	20-4440			
051 Other	20-4XXX	34469	33024	
052 SUBTOTAL: REVENUES FROM FEDERAL SOURCES		436556	494485	441342
053 TOTAL SPECIAL REVENUE FUNDS		744794	780212	727069
DEBT SERVICE				
054 Budgeted Fund Balance	40-303	84317		
Revenues from Local Sources				
055 Local Tax Levy	40-1210	111116	202413	264138
056 Miscellaneous	40-1XXX		53100	16000
057 SUBTOTAL: REVENUES FROM LOCAL SOURCES		111116	255513	280138
Revenues from State Sources				
058 Debt Service Aid Type II	40-3160	410	4543	5847
059 TOTAL LOCAL DEBT SERVICE		195843	260056	285985
Additional State School Building Aid				
060 Additional State School Building Aid - Ch. 177	40-3251			
061 Additional State School Building Aid - Ch. 10	40-3252			
062 Additional State School Building Aid - Ch. 74	40-3253			

03/10/93

School District Budget Statement
for the School Year 1993-94

ESSEX - NUTLEY TOWN

Advertised Revenues

Budget Category	Account	1991-92 Actual	1992-93 Revised	1993-94 Anticipated
063 TOTAL ADDITIONAL STATE SCHOOL BUILDING AID				
064 TOTAL DEBT SERVICE FUND		195843	260056	285985
065 Total Balances Unappropriated		939948		
066 TOTAL FUNDS AVAILABLE AND TRANSFERS		26915463	27646952	28852677
067 LESS TRANSFERS		-952	-9587	
068 TOTAL FUNDS AVAILABLE		26914511	27637365	28852677

03/10/93

School District Budget Statement
for the School Year 1993-94
Advertised Revenues: Unappropriated Balances

ESSEX - NUTLEY TOWN

Total Balances 7/1/91	1296898
+ or (-) Adjustments	-73009
Less Total Balances Appropriated During 1991-92	-281311
Less Special Revenue Fund Balance 6/30/92	-2630
TOTAL BALANCES UNAPPROPRIATED 1991-1992:Line 65	939948

03/10/93

School District Budget Statement
for the School Year 1993-94
Advertised Appropriations

ESSEX - NUTLEY TOWN

Budget Category	Account	1991-92 Expenditures	1992-93 Rev. Approp.	1993-94 Appropriations
GENERAL CURRENT EXPENSE				
069 Regular Programs-Instruction	11-1XX-100-XXX			11721613
070 Special Education-Instruction	11-2XX-100-XXX			1193966
071 Basic Skills/Remedial - Instruction	11-230-100-XXX			167235
072 Bilingual Education - Instruction	11-240-100-XXX			117422
073 Vocational Programs - Local - Instruction	11-3XX-100-XXX			
074 School Cocurricular Activities - Instruction	11-401-100-XXX			51808
075 School Sponsored Athletics - Instruction	11-402-100-XXX			449208
076 Other Instruction Programs - Instruction	11-4XX-100-XXX			
077 Community Service Programs/Operation	11-800-330-XXX			5000
Undistributed Expenditures:				
078 Instruction	11-000-100-XXX			1255264
079 Attendance & Social Work Services	11-000-211-XXX			
080 Health Services	11-000-213-XXX			306203
081 Other Support Services - Students - Regular	11-000-218-XXX			502499
082 Other Support Services - Students - Special	11-000-219-XXX			516604
083 Improvement of Instructional Services	11-000-221-XXX			288008
084 Educational Media Services/School Library	11-000-222-XXX			597168
085 Support Services - General Administration	11-000-230-XXX			759669
086 Support Services - School Administration	11-000-240-XXX			1924559
087 Operation & Maintenance of Plant Services	11-000-260-XXX			2868617
088 Student Transportation Services	11-000-270-XXX			669612
089 Business & Other Support Services	11-000-290-XXX			3948611
090 Food Services	11-000-310-XXX			196955
091 Fund Transfers to Capital Outlay	11-000-520-930			
092 Total Undistributed Expenditures				13833769
093 TOTAL GENERAL CURRENT EXPENSE		23923130	26568547	27540021
CAPITAL OUTLAY				
094 Increase in Capital Reserve	12-604			
095 Equipment	12-XXX-XXX-73X			155532
096 Facilities Acquisition & Construction Services	12-000-4XX-XXX			114700
Transfers to General Current Expenses:				
097 Transfer of Foundation Aid	12-000-520-931			
098 Other Transfers	12-000-520-93X			
099 TOTAL CAPITAL OUTLAY		952	9587	270232
SPECIAL SCHOOLS				
Summer School:				
100 Instruction	13-422-100-XXX	21580	28550	26010
101 Support Services	13-422-200-XXX			3360
102 Total Summer School		21580	28550	29370
Other Special Schools:				
103 Instruction	13-4XX-100-XXX			

03/10/93

School District Budget Statement
for the School Year 1993-94
Advertised Appropriations

ESSEX - NUTLEY TOWN

Budget Category	Account	1991-92 Expenditures	1992-93 Rev. Approp.	1993-94 Appropriations
104 Support Services	13-4XX-200-XXX			
105 Total Other Special Schools				
Accredited Evening/Adult High School/Post Graduate:				
106 Instruction	13-601-100-XXX			
107 Support Services	13-601-200-XXX			
108 Total Accredited Evening/Adult HS/Post-Grad				
Adult Education - Local:				
109 Instruction	13-602-100-XXX			
110 Support Services	13-602-200-XXX			
111 Total Adult Education - Local				
Vocational Evening - Local:				
112 Instruction	13-629-100-XXX			
113 Support Services	13-629-200-XXX			
114 Total Vocational Evening - Local				
Evening School for the Foreign Born - Local:				
115 Instruction	13-631-100-XXX			
116 Support Services	13-631-200-XXX			
117 Total Evening School for Foreign-Born: Local				
118 TOTAL SPECIAL SCHOOLS		21580	28550	29370
119 GENERAL FUND GRAND TOTAL		23945662	26606684	27839623
SPECIAL REVENUE FUND				
120 Local Projects	20-XXX-XXX-XXX			
State Projects:				
121 Nonpublic Textbooks	20-XXX-XXX-XXX	22115	21832	21832
122 Nonpublic Auxiliary Services	20-XXX-XXX-XXX	72820	99860	99860
123 Nonpublic Handicapped Services	20-XXX-XXX-XXX	94183	133369	133369
124 Nonpublic Nursing Services	20-XXX-XXX-XXX	19535	30666	30666
125 Adult Education	20-XXX-XXX-XXX			
126 Vocational Education	20-XXX-XXX-XXX			
127 Other Special Projects	20-XXX-XXX-XXX	7739		
128 Total State Projects		216392	285727	285727
Federal Projects:				
129 P.L. 100-297 Chapter 1	20-XXX-XXX-XXX	200555	228967	186637
130 P.L. 100-297 Chapter 2	20-XXX-XXX-XXX	20573	19603	16663
131 I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	145430	198880	229240
132 P.L. 101-392 (Vocational Education)	20-XXX-XXX-XXX	24340	14011	8802
133 P.L. 91-230 (Adult Basic Education)	20-XXX-XXX-XXX			
134 Other Special Projects	20-XXX-XXX-XXX	34195	33024	
135 Total Federal Projects	20-XXX-XXX-XXX	425093	494485	441342
136 TOTAL SPECIAL REVENUE FUNDS		641485	780212	727069
DEBT SERVICE FUNDS				
137 Debt Service - Regular	40-701-510-XXX	195842	260056	285985

03/10/93

School District Budget Statement
for the School Year 1993-94
Advertised Appropriations

ESSEX - NUTLEY TOWN

Budget Category	Account	1991-92 Expenditures	1992-93 Rev. Approp.	1993-94 Appropriations
138 Additional State School Bldg. Aid - Chapter 177	40-702-510-XXX			
139 Additional State School Bldg. Aid - Chapter 10	40-703-510-XXX			
140 Additional State School Bldg. Aid - Chapter 74	40-704-510-XXX			
141 Total Additional State School Bldg Aid				
142 TOTAL DEBT SERVICE FUNDS		195842	260056	285985
143 Total Expenditures/Appropriations & Transfers		24782989	27646952	28852677
144 Less Transfers		-952	-9587	0
145 Total Expenditures/Appropriations		24782037	27637365	28852677
146 Total Balances - June 30,1992		2132474		
147 Total Expenditures and Balances - June 30,1992		26914511		

03/10/93

School District Budget Statement
for the School Year 1993-94
Advertised Recapitulation of Balances

ESSEX - NUTLEY TOWN

Budget Category (1)	General Current Expense (2)	Capital Outlay Unreserved (3)	Capital Outlay (reserved) Cap. Res. Account (4)	Special Schools (5)	Debt Service (6)	Totals (7)
148 Appropriation Balances 6/30/92 (from Audit)	2132473				1	2132474
149 Amount Budgeted during FY 92-93	-556800					-556800
150 Add'l Balances to be Appropriated during FY92-93						
151 Add'l Balances Anticipated during FY 92-93	275000					275000
152 Appropriation Balances 6/30/93 (Estimated)	1850673				1	1850674
153 Amount Budgeted in FY 93-94	-400000					-400000
154 Appropriation Balances 6/30/94 (Estimated)	1450673				1	1450674

03/10/93

School District Budget Statement
for the School Year 1993-94
Advertised Appropriations Comparison - General Current Expense and Capital Outlay

ESSEX - NUTLEY TOWN

Budget Category	Account	1991-92 Expenditures	1992-93 Revised Appropriations	1993-94 Appropriations
Administration, Telephone and Telegraph, and Fixed Charges				
Administration	100 Series	897914	1014457	
Telephone and Telegraph	640d	64835	70000	
Fixed Charges	800 Series	2887399	3471279	
Undist. Expenditures-Support Services/Gen Admin.	11-000-230-XXX			759669
Business and Other Support Services	11-000-290-XXX			3948611
TOTAL ADMINISTRATION, TELEPHONE & FIXED CHARGES		3850148	4555736	4708280
Instruction - Regular Programs (200 Series)				
Instruction - Teachers' Salaries	programs 01-04	9574500	10469654	
Undistributed Instruction	programs 05	4216048	4524633	
Regular Programs - Instruction	11-1XX-100-XXX			11721613
Vocational Programs - Local - Instruction	11-3XX-100-XXX			
Other Support Services - Students - Regular	11-000-218-XXX			502499
Other Support Services - Students - Special	11-000-219-XXX			516604
Improvement of Instructional Services	11-000-221-XXX			288008
Educational Media Services/School Library	11-000-222-XXX			597168
Support Services - School Administration	11-000-240-XXX			1924359
TOTAL INSTRUCTION-REGULAR PROGRAMS (200 SERIES)		13790548	14994287	15350451
Attendance and Health				
Attendance	300 Series			
Attendance and Social Work Services	11-000-211-XXX			
Health	400 Series	40658	40655	
Health Services	11-000-213-XXX			306203
TOTAL ATTENDANCE AND HEALTH SERVICES		40658	40655	306203
Transportation - Net of Equipment and Land & Bldg. Rental				
Transportation	500 Series	573951	626070	
Undist. Expend - Student Transportation Serv.	11-000-270-XXX			669612
TOTAL TRANSPORTATION		573951	626070	669612
Operations: Net of Telephone, Maint: Net of Equip., Fixed Charges & Trans				
Operation of Plant - Net of Telephone & Telegraph	600 Series	1780264	1999570	
Maintenance of Plant - Net of Equipment	700 Series	724990	919123	
Fixed Charges - Property Insurance & Rental	800 Series	132849	146133	
Transportation - Other Expenses: Land/Bldg Rent	550g			
Undist. Expend - Operation/Maint of Plant Serv.	11-000-260-XXX			2868617
TOTAL OPERATION		2638103	3064826	2868617
Tuition Payments				
Fixed Charges - Tuition	870 Series	1022324	1116638	

03/10/93

School District Budget Statement
for the School Year 1993-94
Advertised Appropriations Comparison - General Current Expense and Capital Outlay

ESSEX - NUTLEY TOWN

Budget Category	Account	1991-92 Expenditures	1992-93 Revised Appropriations	1993-94 Appropriations
Undistributed Expenditures - Tuition	11-000-100-XXX			1255264
TOTAL TUITION PAYMENTS		1022324	1116638	1255264
Current Expense Transfers to Capital Outlay 880a	11-000-520-930			
Food Services				
Food Services	900 Series	62000	52000	
Undistributed Expenditures - Food Service	11-000-310-XXX			196955
TOTAL FOOD SERVICE		62000	52000	196955
Student Body Activities and Special Projects				
Student Body Activities	1000 Series	413735	459089	
Special Projects (Local)	1100 Series			
School Sponsored Cocurricular Activities-Instruc	11-401-100-XXX			51808
School Sponsored Athletics - Instruction	11-402-100-XXX			449208
Other Instructional Programs - Instruction	11-4XX-100-XXX			
TOTAL STUDENT BODY ACTIVITIES/SPECIAL PROJECTS		413735	459089	501016
Community Services				
Community Services	1100 Series	2010	2400	
Community Services Programs/Operation	11-800-330-XXX			5000
TOTAL COMMUNITY SERVICES		2010	2400	5000
Other Instructional Programs (200 Series) Net of Equipment				
Special Education	Programs 06-23	1035289	1112440	
Special Education - Instruction	11-2XX-100-XXX			1193966
Basic Skills/Remedial	Program 24	125520	175685	
Basic Skills/Remedial - Instruction	11-230-100-XXX			167235
Bilingual Education	Program 25	97713	108648	
Bilingual Education - Instruction	11-240-100-XXX			117422
TOTAL OTHER INSTRUCTIONAL PROGRAMS		1238522	1396773	1478623
Capital Outlay (1200 Series) and Other Capital Items				
Increase in Capital Reserve	12-604			
Transfer of Foundation Aid to Current Expense	12-000-520-931	952	9587	
Other Transfers to Current Expense	12-000-520-93X			
Replacement of Vehicles	530	53408	53500	
Purchase of New Vehicles	535			
Equipment (Instructional/Noninstructional)	730	217723	206573	
Equipment - Regular	1240			
Equipment	12-XXX-XXX-73X			155532
Sites	1220			
Buildings	1230			
Purchased Legal Services	1250a			

03/10/93

School District Budget Statement
for the School Year 1993-94
Advertised Appropriations Comparison - General Current Expense and Capital Outlay

ESSEX - NUTLEY TOWN

Budget Category	Account	1991-92 Expenditures	1992-93 Revised Appropriations	1993-94 Appropriations
Purchased Other Professional/Technical Services	1250b			
Rentals - Lease Purchase - Principal	830b			
Facilities Acquisition and Construction Services	12-000-400-XXX			114700
TOTAL CAPITAL OUTLAY (1200 SERIES)		272083	269660	270232
GRAND TOTAL		23924082	26578134	27810253
Total General Current Expense	from line 93	23923130	26568547	27540021
Total Capital Outlay	from line 99	952	9587	270232
Grand Total		23924082	26578134	27810253

**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 1992 ENROLLMENT*</u>
Belleville	II	K-12	3,900
Bloomfield	II	K-12	4,938
Caldwell-West Caldwell	II	K-12	2,175
Cedar Grove	II	K-12	1,242
East Orange	I	K-12	12,501
Essex Fells	II	K-6	150
Fairfield	II	K-6	591
Glen Ridge	II	K-12	1,143.5
Irvington	I	K-12	10,027.5
Livingston	II	K-12	3,920
Millburn	II	K-12	2,435
Montclair	I	K-12	5,767.5
Newark	II	K-12	49,075
North Caldwell	II	K-6	520
<u>NUTLEY</u>	<u>II</u>	<u>K-12</u>	<u>3,508.5</u>
Orange	I	K-12	4,079
Roseland	II	K-6	291
So.Orange-Maplewood	II	K-12	4,912
Verona	II	K-12	1,495.5
West Essex Regional	IIb	7-12	1,259
West Orange	II	K-12	4,403

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

*1992-93 Resident Enrollment (New Jersey Department of Education,
Essex County Office)

ENROLLMENT COMPARISON

1991-92 --- 1992-93

<u>District</u>	<u>October 1991 Enrollment</u>	<u>October 1992 Enrollment</u>	<u>Increase/ Decrease</u>	<u>%</u>
Belleville	3,787.5	3,900	112.5	2.97
Bloomfield	4,818	4,938	120	2.49
Caldwell/W.Caldwell	2,141	2,175	34	1.59
Cedar Grove	1,225	1,242	17	1.39
East Orange	12,253.5	12,501	247.5	2.02
Essex Fells	142	150	8	5.63
Fairfield	585	591	6	1.03
Glen Ridge	1,146	1,143.5	-2.5	-0.22
Irvington	9,867	10,027.5	160.5	1.63
Livingston	3,913.5	3,920	6.5	0.17
Millburn	2,375	2,435	60	2.53
Montclair	5,731.5	5,767.5	36	0.63
Newark	49,404.5	49,075	-329.5	-0.67
North Caldwell	533	520	-13	-2.44
NUTLEY	3,378	3,508.5	130.5	3.86
Orange	3,971	4,079	108	2.72
Roseland	292	291	-1	-0.34
South Orange/ Maplewood	4,769	4,912	143	3.00
Verona	1,472.5	1,495.5	23	1.56
West Essex	1,290	1,259	-31	-2.40
West Orange	4,311.5	4,403	91.5	2.12
COUNTY TOTAL	117,406.5	118,333.5	927	0.79

Source - (N.J. Dept. of Education,
Essex County Office)

District	1993-94 ESSEX COUNTY STATE AID			Total State Aid	Amount Per Pupil
	Foundation Aid	Transition Aid	Categorical/ Transportation Aid		
Belleville	4,256,871		3,145,575	7,402,446	\$1,898
Bloomfield	408,766	1,162,923	4,122,344	5,694,033	\$1,153
Caldwell/W.Caldwell		505,166	1,068,494	1,573,660	\$ 724
Cedar Grove		213,185	755,598	968,783	\$ 780
East Orange	67,484,382		15,336,392	82,820,774	\$6,625
Essex Fells		9,878	30,476	40,354	\$ 269
Fairfield		41,266	339,844	381,110	\$ 645
Glen Ridge		375,465	628,202	1,003,667	\$ 878
Irvington	45,483,280		11,272,592	56,755,872	\$5,660
Livingston		1,028,873	2,285,046	3,313,919	\$ 845
Millburn			1,265,201	1,265,201	\$ 520
Montclair	1,973,755	601,575	4,930,319	7,505,649	\$1,301
Newark	302,653,742		81,034,123	383,687,865	\$7,818
North Caldwell		138,422	123,145	261,567	\$ 503
NUTLEY	601,190	1,120,102	1,354,552	3,075,844	\$ 877
Orange	19,913,924		6,048,579	25,962,503	\$6,365
Roseland			253,152	253,152	\$ 870
South Orange/Maplewood		1,173,829	3,850,294	5,024,123	\$1,023
Verona		333,333	923,658	1,256,991	\$ 841
West Essex		214,115	1,065,164	1,279,279	\$1,016
West Orange		976,753	4,019,804	4,996,557	\$1,135

Source - New Jersey Department of Education - QEATOTAID - 2/93

COSTS PER PUPIL

The New Jersey School Boards Association publishes an annual cost of education index for all New Jersey school districts. The index is based on data contained in each district's annual audit and the official enrollment report provided to the New Jersey Department of Education.

The index for 1991-92 has not yet been released as of the date this booklet was prepared. The Board of Education will make supplementary materials available for the public if they are received prior to the public hearing on the budget and school election.

The most recent year for which statistics are available (1990-91) is shown below:

	<u>1990-91</u>		
	<u>Cost per</u> <u>Pupil</u>		
<u>NUTLEY</u>	\$6,192		
		<u>Amount Above</u> <u>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

* 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 1990-91

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

1991-1992
HSPT RESULTS

In December, 1991 approximately 60,000 New Jersey 11th grade students took the High School Proficiency Test. The test measures proficiencies in reading, mathematics and writing.

Nutley High School students did well on this test. The state average score for each section was 250 or 750 total for all three sections. Nutley students scored 295 in reading, 315 in mathematics and 295 in writing, for a total score of 905.

This ranked Nutley number one in District Factor Group G, a group of 30 different communities with similar socio-economic characteristics.

Among Essex County schools Nutley finished fourth out of seventeen. Only 5 schools in Essex County had a combined score of 900 or more, and Nutley was one of them.

The scores of Essex County districts with high schools appear below.

Belleville	710
Bloomfield	755
Caldwell/W.Caldwell	890
Cedar Grove	900
East Orange	495
Glen Ridge	970
Irvington	435
Livingston	895
Millburn	950
Montclair	735
Newark	475
Nutley	905
Orange	385
So.Orange/Maplewood	820
Verona	815
West Essex	925
West Orange	855

OTHER ITEMS

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.

In 1992-93 the Board increased the amount of surplus to be used to \$275,000 and then appropriated an additional \$281,800 to finance the elevator project at Franklin School. This reduced the surplus to approximately 6% of the Current Expense budget. Additional use of surplus funds to pay for improvements to the track at DeMuro Park are anticipated later this year (50% of the cost to be paid by the Board and 50% by the Township of Nutley).

As a result of the improved surplus picture, the Board has chosen to appropriate a much larger original amount than in the past three budgets. In 1993-94 \$400,000 will be taken from the surplus account to be used in the budget. This is an increase of 45% from the original 1992-93 amount.

STATEMENT OF ATHLETIC ACCOUNT
1991-92

Balance July 1, 1991 \$ 1,289

RECEIPTS

Board of Education Subsidies	\$379,000	
Football - 1991 Season	6,848	
Basketball	1,615	
Wrestling	2,000	
Girls' Athletics	854	
Miscellaneous and Exchanges	<u>9,425</u>	<u>399,742</u>

Total \$401,031

DISBURSEMENTS

Football	75,297	
Basketball	19,266	
Wrestling	17,990	
Baseball	22,478	
Crew	37,911	
Track and Cross Country	54,423	
Girls' Athletics	55,634	
Band and Cheerleaders	23,072	
Golf, Tennis, Rifle, Bowling, Soccer and Swimming	36,087	
Nonallocable Expenses	49,646	
Miscellaneous	<u>8,757</u>	<u>400,561</u>

Balance June 30, 1992 \$ 470

STATEMENT OF CAFETERIA ACCOUNT
1991-1992

Balance July 1, 1991 \$ 9,346

INCOME

Sale of Food	\$252,442
Government Subsidy	54,235
Board of Education Subsidy	62,000
Other	<u>15,295</u>

TOTAL \$383,972

EXPENSES

Salaries	210,174
Food	
Inventory, July 1, 1991	\$ 5,267
Purchases	147,400
Total	<u>\$152,667</u>

Less Inventory	
June 30, 1992	5,390
Cost of Food Used	147,277
Supplies	10,578
Laundry	2,168
Other	<u>5,519</u>

TOTAL \$375,716

Excess of Income Over Expenses \$ 8,256

Balance June 30, 1992 \$ 17,602

NUTLEY PUBLIC SCHOOL BUDGET 1993-94

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 22, 1993

PUBLIC BUDGET HEARING

Monday, April 5, 1993 at 7:30 p.m.
Board of Education
375 Bloomfield Avenue

PUBLIC VOTING

Tuesday, April 20, 1993 from 2:30 to 9:00 p.m.

- 1) Approval of taxes for 1993-94 Budget
(General Fund)
- 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 20, 1993

QUESTION 1

RESOLVED, That there should be raised
for the General Fund \$24,084,979 for
the ensuing School Year (1993-94).

YES

NO

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



1A

George Hayes



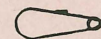
2A

Rosalie C. Scheckel



3A

Maria Russo



4A

Robert J. Rusignuolo



5A

Sam P. Battaglia