



**NUTLEY SCHOOL DISTRICT
BUDGET**

1994 - 1995

CONTENTS

<u>INTRODUCTION</u>	Message from the Board of Education	
GAAP Budget Format.....		1-2
1992-93 Expenses.....		3-5
<u>BUDGET</u>		
	Revenues.....	6-7
	Expenditure Summary.....	8
<u>GENERAL FUND</u>		
	Regular Instruction.....	9-10
	Special Education.....	11-13
	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
<u>SPECIAL REVENUE FUND</u>		
	Special State and Federal Projects.....	33-34
<u>DEBT SERVICE</u>	Debt Service.....	35
<u>BUDGET STATEMENT</u>	1994-95 Advertised Budget Statement.....	36-44
<u>COMPARISON WITH OTHER ESSEX COUNTY SCHOOL DISTRICTS</u>		
	Basic Data-Essex County School Districts.....	45
	Essex County State Aid - 1994-95.....	46
	Costs Per Pupil.....	47-48
	HSPT Results.....	49-50
<u>OTHER ITEMS</u>		
	Surplus.....	51
	Statement of Cafeteria Account - 1992-93.....	52
	Election Information.....	53
	What Will Appear on the Ballot.....	54

A LETTER TO THE PEOPLE OF NUTLEY

Dear Citizens of Nutley:

The Nutley Board of Education is pleased to present the public with the 1994-95 school district budget. This budget, the financial plan which underwrites our educational programs, is the sum of the efforts of a great many people in the school community. Teachers' and principals' requests are reviewed by the central administration and the Board's Budget Review Committee. What ultimately results is brought to the full Board for consideration. Upon approval by the Board the budget is then presented to the citizens of Nutley and voted upon at the annual school election.

This year's budget is set at \$47,509 below the state's budget cap. (1994-95 cap was 5.56%) The budget reflects a total overall increase of 4.3% (4.9% in the General Fund). In order to produce this "below cap" budget, the administration and Budget Review Committee cut approximately \$1,537,000 from original budget requests and requirements. Many worthwhile items had to be postponed or rejected. Personnel cuts in the form of 1-1/2 teaching positions and one custodial position will be made.

Once again, the state of New Jersey has lessened its commitment of financial assistance. The Governor's proposed budget will result in a net state aid loss of over \$350,000 next year. The state's financial activities seem to ignore the realities of our enrollment gains and cost increases in mandated programs. Our enrollment grew by 84 pupils this year. Last year we added 131. For the last two years we have had the largest rate of increase of any school district in Essex County.

Despite the difficulty in preparing the budget under these constraints, the Board is pleased to be able to expand nursing services at the elementary schools. In addition, more computers and computer technology will appear in the schools. New textbooks will be purchased in several areas, and two roofing projects will be accomplished.

Once again, the results produced by Nutley schools, both educationally and financially, continue to be superb. The elementary schools' 1993 IOWA Test scores showed all Grades K-6 at or above the 92nd national percentile. Grades K, 1 and 2 scored at the 99th percentile. There were twenty-two high school students who achieved the Garden State Scholar or Edward J. Bloustein Distinguished Scholar Awards. Eight pupils were commended National Merit Scholars and one achieved the highest distinction of being a finalist. The most recent High School Proficiency Tests for which comparisons were given showed Nutley among the best districts. For the current senior class, we ranked second in Essex County.

In terms of costs, the Nutley schools are spending over \$2100 less per pupil than the average school district in Essex County. On a state-wide basis, we spend over \$1100 less per child. High academic achievement at a low cost has become synonymous with Nutley.

We also point with pride to our programs and success in athletics. We achieved a rare double last year winning county-wide championships in baseball and softball. The girls' track team won their second consecutive sectional state championship. The girls' tennis team was the conference champion this year, and the rifle team finished second in the state championship meet.

The Board of Education hopes that all Nutley citizens share its pride in our outstanding school system. On April 19, Nutley citizens have their chance to decide on next year's budget. We hope every eligible voter takes the time to learn about the budget and our schools before going to the polls. We urge each of you to exercise your right to vote on April 19.

Sincerely yours,

A handwritten signature in cursive script that reads "Sam P. Battaglia". The signature is written in dark ink and is positioned above the printed name.

Sam P. Battaglia, President
Nutley Board of Education

April, 1994

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.

1992-93 EXPENSES

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

ADMINISTRATION

Salaries	799,370
Legal Fees	12,887
Professional Services	76,186
Other Expenses	<u>109,787</u>

TOTAL ADMINISTRATION 998,230

INSTRUCTION

Teacher Salaries	10,498,995
Principal Salaries	874,512
Supervisor Salaries	827,778
Other Instructional Staff Salaries	1,320,614
Secretarial Salaries	555,793
Aides Salaries	148,738
Textbooks	119,273
Library/Audio Visual Supplies	105,198
Teaching Supplies	410,707
Other Instructional Expenses & Supplies	231,469
Professional/Technical Services	<u>13,553</u>

TOTAL INSTRUCTION 15,106,630

HEALTH SERVICES 36,392

TRANSPORTATION

Salaries	376,033
Transportation Contracts T & F School	55,806
Other Contracted Trips	18,584
Vehicle Replacements	60,396
Insurance	50,039
Curricular Activities	47,485
Vehicle Expenses	46,045
Vehicle Maintenance	25,679
Other Purchased Services	<u>100</u>

TRANSPORTATION TOTAL 680,167

<u>OPERATION OF PLANT</u>	
Salaries	1,406,680
Contracted Services	38,948
Heat	138,197
Utilities	273,090
Supplies	80,298
Other Expenses	<u>23,503</u>
<u>OPERATION OF PLANT TOTAL</u>	1,960,716
<u>MAINTENANCE OF PLANT</u>	
Contracted Services	735,778
Equipment Replacement	152,996
New Equipment	83,608
Other Expenses	<u>118,081</u>
<u>MAINTENANCE OF PLANT TOTAL</u>	1,090,463
<u>FIXED CHARGES</u>	
Retirement Contributions	426,774*
Insurance	2,820,950
Crossing Guards	166,629
Tuition	<u>1,150,217</u>
<u>TOTAL FIXED CHARGES</u>	4,564,570
<u>FOOD SERVICES</u>	61,283
<u>STUDENT BODY ACTIVITIES</u>	
Salaries	47,633
Athletic Expenses	<u>409,242</u>
<u>TOTAL STUDENT BODY ACTIVITIES</u>	456,875
<u>COMMUNITY SERVICES</u>	1,148
<u>SPECIAL EDUCATION</u>	
Neurologically Impaired	263,719
Perceptually Impaired	279,915
Emotionally Disturbed	18,020
Multiply Handicapped	45,799
Resource Room	140,239
Pre-School Handicapped	66,449
Supplemental Instruction	137,600
Speech	121,250
Home Instruction	<u>49,168</u>
<u>SPECIAL EDUCATION TOTAL</u>	1,122,159

*Plus \$2,091,436 for state paid costs of Teachers Pension and Annuity Fund and related FICA costs which are no longer reflected in the budget.

<u>BASIC SKILLS</u>	200,774	
<u>BILINGUAL</u>	108,524	
<u>TOTAL CURRENT EXPENSE</u>	26,387,931	28,479,367*
<u>SUMMER SCHOOL</u>	25,950	
<u>SPECIAL PROJECTS</u>		
State Projects	195,410	
Federal Projects	<u>413,643</u>	
<u>TOTAL SPECIAL PROJECTS</u>	609,053	
<u>DEBT SERVICE</u>		
Principal	75,000	
Interest	<u>181,152</u>	
<u>TOTAL DEBT SERVICE</u>	256,152	
<u>BUDGET TOTAL</u>	27,279,086	29,370,522*

*Includes TPAF/FICA cost of \$2,091,436.

BUDGET

REVENUES

<u>GENERAL FUND</u>	<u>Actual</u> <u>1992-1993</u>	<u>Budget</u> <u>1993-1994</u>	<u>Proposed</u> <u>1994-1995</u>
<u>Local Sources:</u>			
Surplus Appropriated	556,800	511,390	400,000
Tuition Receipts	205,228	158,800	174,200
Miscellaneous	204,795	120,000	135,000
Local Tax Levy	22,716,118	24,084,979	26,034,740
<u>State Sources:</u>			
Foundation Aid	580,425	601,190	0
Transportation Aid	184,051	186,873	186,875
Special Education Aid	966,919	936,255	951,587
At Risk Aid	149,268	146,810	148,039
Bilingual Education Aid	84,614	84,614	84,614
Transition Aid	1,120,102	1,120,102	690,418
Health Benefits Rebate	0	0	527,183
Other State Aids	607	0	0
<u>TOTAL GENERAL FUND</u>	26,768,927	27,951,013	29,332,656
<u>SPECIAL REVENUE FUND</u>			
<u>State Projects</u>			
Nonpublic Textbooks	21,832	20,220	20,220
Nonpublic Auxiliary Services	99,860	86,985	86,985
Nonpublic Handicap Services	133,369	131,048	131,048
Nonpublic Nursing Services	30,666	28,284	28,284
Other	1,500	0	0
<u>Total State Projects</u>	287,227	266,537	266,537
<u>Federal</u>			
Chapter I	228,967	187,357	158,641
Chapter II	19,603	20,463	16,663
IDEA(Hdcp.)	203,715	233,157	212,520
Vocational	22,637	25,069	8,802
Other	32,724	43,277	0
<u>Total Federal Projects</u>	507,646	509,323	396,626
<u>TOTAL SPECIAL PROJECTS</u>	794,873	775,860	663,163

REVENUES (Continued)

DEBT SERVICE

	<u>Actual</u> <u>1992-1993</u>	<u>Budget</u> <u>1993-1994</u>	<u>Proposed</u> <u>1994-1995</u>
Appropriation from Surplus	0	0	3,905
Miscellaneous	53,100	16,000	5,000
State Aid	4,543	5,847	5,028
Local Tax Levy	202,413	264,138	263,743
<u>TOTAL DEBT SERVICE</u>	260,056	285,985	277,676
<u>TOTAL BUDGET</u>	27,823,856	29,012,858	30,273,495

EXPENDITURE SUMMARY

<u>Account</u>	<u>Description</u>	<u>Budget 1993-94</u>	<u>Proposed 1994-95</u>
<u>CURRENT EXPENSE-(Fund 11)</u>			
1XX-100	Regular Instruction	11,670,213	12,328,146
2XX-100	Special Education	1,168,456	1,242,078
230-100	Basic Skills	278,235	316,034
240-100	Bilingual	119,122	124,980
40X-100	Extracurricular/Athletics	501,016	537,052
800-330	Community Services	5,000	5,000
000-100	Tuition	1,215,264	1,366,232
000-213	Health Services	306,203	359,152
000-218	Guidance Services	503,999	543,503
000-219	Child Study Team	524,154	554,863
000-221	Improvement of Instruction	291,708	309,018
000-222	Library/Media Services	601,468	662,051
000-230	General Administration	753,269	782,531
000-240	School Administration	1,990,259	1,912,244
000-260	Operation/Maintenance of Plant	2,851,317	3,042,645
000-270	Pupil Transportation	669,612	671,541
000-290	Business Services	3,932,975	4,005,635
000-310	Food Services	196,955	192,300
<u>CURRENT EXPENSE TOTAL</u>		27,579,225	28,955,005
<u>CAPITAL OUTLAY-(Fund 12)</u>			
	Equipment	162,718	177,051
	Construction Services	179,700	171,030
<u>CAPITAL OUTLAY TOTAL</u>		342,418	348,081
<u>SUMMER SCHOOL-(Fund 13)</u>		29,370	29,570
<u>GENERAL FUND TOTAL</u>		27,951,013	29,332,656
<u>SPECIAL PROJECTS-(Fund 20)</u>			
	State Projects	266,537	266,537
	Federal Projects	441,342	396,626
<u>SPECIAL PROJECTS TOTAL</u>		707,879	663,163
<u>DEBT SERVICE-(Fund 40)</u>		285,985	277,676
<u>BUDGET TOTAL</u>		28,944,877	30,273,495

**GENERAL
FUND**

CURRENT EXPENSE
REGULAR INSTRUCTION

<u>Account #</u>	<u>Description</u>	<u>Budget 1993-94</u>	<u>Tentative Budget 1994-95</u>
11-110-100-101	Kindergarten Teachers' Salaries	345,800	364,515
11-120-100-101	1-5 Teachers' Salaries	3,950,840	4,222,184
11-130-100-101	6-8 Teachers' Salaries	2,644,301	2,871,929
11-140-100-101	9-12 Teachers' Salaries	4,016,332	4,118,271
	Teachers' Salaries Total	10,957,273	11,576,899
11-190-100-106	Instructional Aides' Salaries	1,378	0
11-190-100-340	Professional/Technical Services	4,000	4,250
11-190-100-500	Other Purchased Instructional Services	10,100	11,450
11-190-100-610	Teaching Supplies	517,737	553,447
11-190-100-640	Textbooks	161,500	161,500
11-190-100-800	Miscellaneous Instructional Expense	18,225	20,600
		712,940	751,247
	Regular Instruction Total	11,670,213	12,328,146

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 1993-94 there were 201.9 teacher positions for 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 1993-94</u>	<u>Tentative Budget 1994-95</u>
<u>11-201-100-Mentally Retarded - Educable</u>			
101	Teacher's Salary	62,500	66,197
106	Aide's Salary	9,300	10,008
610	Supplies	0	1,000
640	Textbooks	0	0
	Total	71,800	77,205
<u>11-204-100-Neurologically Impaired</u>			
101	Teachers' Salaries	185,697	197,073
106	Aides' Salaries	45,080	47,233
610	Supplies	10,559	12,768
640	Textbooks	1,000	1,000
	Total	242,336	258,074
<u>11-205-100-Perceptually Impaired</u>			
101	Teachers' Salaries	282,472	301,185
106	Aides' Salaries	0	0
610	Supplies	8,282	8,129
640	Textbooks	4,750	4,850
800	Miscellaneous Expenses	1,710	1,710
	Total	297,214	315,874
<u>11-209-100-Emotionally Disturbed</u>			
101	Teacher's Salary	5,310	5,469
610	Supplies	250	0
	Total	5,560	5,469
<u>11-212-100-Multiply Handicapped</u>			
101	Teachers' Salaries	34,819	36,884
106	Aides' Salaries	14,624	15,933
610	Supplies	1,225	1,033
640	Textbooks	250	260
800	Miscellaneous Expenses	100	100
	Total	51,018	54,210

SPECIAL EDUCATION (Continued)

<u>Account #</u>	<u>Description</u>	<u>Budget 1993-94</u>	<u>Tentative Budget 1994-95</u>
<u>11-213-100-Resource Room/Center</u>			
101	Teachers' Salaries	255,270	271,839
610	Supplies	6,618	7,092
640	Textbooks	3,650	3,790
800	Miscellaneous Expenses	<u>100</u>	<u>100</u>
	Total	265,638	282,821
<u>11-215-100-Pre-School Handicapped</u>			
101	Teacher's Salary	32,453	33,881
106	Aides' Salaries	13,903	15,097
610	Supplies	996	1,230
800	Miscellaneous Expenses	<u>150</u>	<u>150</u>
	Total	47,502	50,358
<u>11-217-100-Supplemental Instruction</u>			
101	Teachers' Salaries	44,138	43,671
610	Supplies	<u>1,472</u>	<u>1,592</u>
	Total	45,610	45,263
<u>11-218-100-Speech</u>			
101	Teachers' Salaries	97,128	102,929
610	Supplies	500	525
800	Miscellaneous Expenses	<u>50</u>	<u>50</u>
	Total	97,678	103,504
<u>11-219-100-Home Instruction</u>			
101	Salaries	40,000	40,000
320	Professional Services	0	5,000
610	Supplies	100	0
800	Miscellaneous Expenses	<u>0</u>	<u>100</u>
	Total	40,100	45,100
<u>11-220-100-Extraordinary Services</u>			
320	Professional Services	4,000	4,200
	Special Education Total	1,168,456	1,242,078

SPECIAL EDUCATION(Continued)

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 1993-94 there were 24 Special Education teachers and 7 Special Education instructional aides. These employees serviced 453 pupils (including speech instruction). Extraordinary services are for pupils who need additional services beyond the regular programs such as physical therapy. In addition to the local effort, federal funds in the amount of \$233,157 supplement the Special Education program.

BASIC SKILLS

<u>Account #</u>	<u>Description</u>	<u>Budget 1993-94</u>	<u>Tentative Budget 1994-95</u>
11-230-100-101	Teachers' Salaries	269,735	307,189
11-230-100-610	Supplies	6,850	7,125
11-230-100-640	Textbooks	1,150	1,200
11-230-100-800	Miscellaneous Expenses	<u>500</u>	<u>520</u>
	Total	278,235	316,034

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 1993-94 there were 8.6 teaching positions for Basic Skills.

BILINGUAL

<u>Account #</u>	<u>Description</u>	<u>Budget 1993-94</u>	<u>Tentative Budget 1994-95</u>
11-240-100-101	Teachers' Salaries	115,547	122,480
11-240-100-610	Supplies	<u>3,575</u>	<u>2,500</u>
	Total	119,122	124,980

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 68% of this program in 1994-95. Two and one-half teachers were employed in this program during 1993-94.

EXTRACURRICULAR ACTIVITIES

<u>Account #</u>	<u>Description</u>	<u>Budget 1993-94</u>	<u>Tentative Budget 1994-95</u>
11-401-100-101	Extra Curricular Salaries	51,808	55,800

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 1993-94</u>	<u>Tentative Budget 1994-95</u>
11-402-100-100	Athletic Salaries	263,258	281,045
11-402-100-500	Purchased Services	30,640	33,585
11-402-100-600	Supplies	66,380	71,458
11-402-100-800	Other Expenses	<u>88,930</u>	<u>95,164</u>
	Total	449,208	481,252

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 1993-94</u>	<u>Proposed 1994-95</u>
All Sports	70,140	68,282
Band/Cheerleaders	25,205	39,802
Bowling	4,525	5,273
Crew	40,532	39,606
Golf	5,158	5,963
Rifle	5,364	5,312
Track & Field	35,284	37,030
Cross Country	8,515	7,823
Winter Track	17,661	18,564
Baseball	23,699	22,987
Basketball	22,410	23,302
Football	76,036	86,141
Soccer	21,679	23,809
Tennis	4,736	4,421
Wrestling	20,805	19,558
Girls' Basketball	20,020	23,697
Girls' Soccer	16,624	18,501
Softball	16,527	16,205
Girls' Tennis	4,286	4,494
Volleyball	9,552	9,482
Swimming	450	1,000
<hr/>		
Total	449,208	481,252

COMMUNITY SERVICE

<u>Account #</u>	<u>Description</u>	<u>Budget 1993-94</u>	<u>Tentative Budget 1994-95</u>
11-800-300-100	Salaries	5,000	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 1992-93 school year the schools were used free of charge 2,417 times, 652 by scouts, 63 Parent Teacher Associations meetings and activities, 264 student activities, 2 for Nutley Symphony, 678 town activities, 2 for election instructions, 8 for Music Boosters Association, 2 for Academic Booster Club, 68 for Nutley Adult School, using 36 classrooms, 3 gyms, the main office, the cafeteria and computer room; 28 for the C.A.T. program, 5 for fund raisers, 645 for the extended day care program and the School Board Budget Hearing and Elections.

TUITION

<u>Account #</u>	<u>Description</u>	<u>Budget 1993-94</u>	<u>Tentative Budget 1994-95</u>
11-000-100-56X	Tuition - Special Education	1,215,264	1,366,232

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 1993-94, 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 1993-94</u>	<u>Tentative Budget 1994-95</u>
11-000-213-100	Salaries	284,747	334,927
11-000-213-300	Professional/Technical Services	13,150	13,950
11-000-213-500	Other Purchased Services	325	325
11-000-213-600	Supplies	7,531	9,500
11-000-213-800	Miscellaneous Expenses	<u>450</u>	<u>450</u>
	Total	306,203	359,152

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.

Additional nursing services for elementary schools will be added in 1994-95.

GUIDANCE SERVICES

<u>Account #</u>	<u>Description</u>	<u>Budget 1993-94</u>	<u>Tentative Budget 1994-95</u>
11-000-218-104	Professional Salaries	399,074	421,875
11-000-218-105	Secretarial Salaries	79,825	84,591
11-000-218-320	Professional Educational Services	1,900	2,050
11-000-218-390	Professional/Technical Services	14,900	23,800
11-000-218-500	Purchased Services	500	500
11-000-218-600	Supplies	7,600	10,387
11-000-218-800	Miscellaneous Expenses	<u>200</u>	<u>300</u>
	Total	503,999	543,503

Guidance Services -

Guidance Services are available in grades 7-12 via six 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.

CHILD STUDY TEAM

<u>Account #</u>	<u>Description</u>	<u>Budget 1993-94</u>	<u>Tentative Budget 1994-95</u>
11-000-219-104	Professional Salaries	508,998	539,543
11-000-219-592	Purchased Services	4,250	4,250
11-000-219-600	Supplies	10,756	10,920
11-000-219-800	Miscellaneous Expenses	<u>150</u>	<u>150</u>
	Total	524,154	554,863

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 1993-94</u>	<u>Tentative Budget 1994-95</u>
11-000-221-102	Supervisory Salaries	95,425	99,239
11-000-221-104	Professional Salaries	79,750	84,530
11-000-221-105	Secretarial Salaries	87,610	95,813
11-000-221-320	Professional Services	1,200	1,500
11-000-221-500	Other Purchased Services	16,650	16,750
11-000-221-600	Supplies	9,573	9,861
11-000-221-800	Miscellaneous Expenses	<u>1,500</u>	<u>1,325</u>
	Total	291,708	309,018

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 district's curriculum and related materials are up to date.

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

LIBRARY/AUDIO-VISUAL

<u>Account #</u>	<u>Description</u>	<u>Budget 1993-94</u>	<u>Tentative Budget 1994-95</u>
11-000-222-100	Salaries	451,392	504,762
11-000-222-340	Technical Services	5,500	3,120
11-000-222-500	Book Rebinding	600	625
11-000-222-600	Library Books	68,175	56,425
11-000-222-600	Periodicals	19,480	20,650
11-000-222-600	Audio-Visual Supplies	49,757	49,337
11-000-222-600	Library Supplies	<u>6,564</u>	<u>27,132</u>
	Total	601,468	662,051

Library/Audio-Visual -

This function includes the salaries of seven school librarians, one audio-visual coordinator and 1.5 secretarial employees. 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 1993-94</u>	<u>Tentative Budget 1994-95</u>
11-000-230-100	Salaries -Treasurer	6,100	6,411
11-000-230-100	Salaries -Superintendent's Office	337,665	357,587
11-000-230-331	Legal Services	25,000	27,000
11-000-230-339	Professional Services	28,664	26,350
11-000-230-340	Technical Services	3,000	3,200
11-000-230-530	Postage Expense	14,650	16,210
11-000-230-530	Telephone Expense	71,200	71,200
11-999-230-590	Miscellaneous Purchased Services	25,550	26,250
11-999-230-590	Liability/Fidelity Insurance	197,631	199,978
11-999-230-600	Supplies	11,650	12,495
11-999-230-890	Miscellaneous Expenses	32,159	35,850
	Total	753,269	782,531

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; and mandated dues payment to the New Jersey School Boards Association.

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

SCHOOL ADMINISTRATION

<u>Account #</u>	<u>Description</u>	<u>Budget 1993-94</u>	<u>Tentative Budget 1994-95</u>
11-000-240-103	Principals' Salaries	796,492	837,406
11-000-240-104	Department Head/Coordinators' Salaries	531,198	556,480
11-000-240-105	Secretarial Salaries	425,264	427,906
11-000-240-110	Non-Instructional Aides	153,596	0
11-000-240-500	Purchased Services	2,650	4,200
11-000-240-610	Office Supplies	61,009	64,692
11-000-240-890	Miscellaneous Expenses (including Graduation)	<u>20,050</u>	<u>21,560</u>
	Total	1,990,259	1,912,244

School Administration

The salaries of seven principals, two vice-principals, the Director of Guidance, two full time coordinators and the prorated salaries of seven department heads & coordinators, plus fifteen and one-half school secretaries are included in this function. Miscellaneous services and expenses are included here.

Non-instructional aides who were budgeted here in 1993-94 have been removed and placed in another account group as per state accounting guidelines.

OPERATION/MAINTENANCE OF PLANT

<u>Account #</u>	<u>Description</u>	<u>Budget 1993-94</u>	<u>Tentative Budget 1994-95</u>
11-000-260-100	Operation/Maintenance Salaries	1,570,388	1,623,520
11-000-260-100	Non-Instructional Aides	N/A	162,816
11-000-260-300	Operation Professional/ Technical Services	40,285	42,400
11-000-260-420	Refuse Removal	33,490	35,349
11-000-260-420	Equipment Repairs/Maintenance	189,453	198,400
11-000-260-420	Contract Services-Buildings & Grounds	157,275	136,750
11-000-260-520	Property Insurance	159,575	160,015
11-000-260-590	Miscellaneous Purchased Services (Including Township Security)	22,050	22,150
11-000-260-610	Building Repair Supplies	98,095	89,679
11-000-260-610	Grounds Supplies	15,625	13,825
11-000-260-610	Custodial Supplies	70,631	74,883
11-000-260-610	Maintenance Vehicle Supplies	9,500	2,000
11-000-260-620	Energy Expenses	445,950	447,158
11-000-260-800	Operation/Maintenance Miscellaneous Expenses	<u>39,000</u>	<u>33,700</u>
	Total	2,851,317	3,042,645

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 30.5 custodians, 6 grounds workers, 7 maintenance workers and the Manager of Building and Grounds as well as provision for substitute help, overtime and summer student employees. Non-instructional aides who assist in playground lunch supervision are also included in this functional area according to the New Jersey Department of Education.

PUPIL TRANSPORTATION

<u>Account #</u>	<u>Description</u>	<u>Budget 1993-94</u>	<u>Tentative Budget 1994-95</u>
11-000-270-108	Salaries-Special Education	347,069	366,158
11-000-270-109	Extracurricular Salaries	85,084	89,764
11-000-270-420	Contracted Vehicle Maintenance	9,712	11,100
11-000-270-512	Extracurricular Contracts	17,900	19,500
11-000-270-514	Special Education Contracts	64,525	41,810
11-000-270-593	Insurance	16,113	10,894
11-000-270-6XX	Gasoline and Supplies	14,754	14,754
11-000-270-800	Special Education Vehicle Maintenance	24,012	24,972
11-000-270-800	Special Education Insurance	41,432	43,578
11-000-270-800	Special Education Supplies	6,000	6,000
11-000-270-800	Special Education Gasoline	31,511	31,511
11-000-270-800	Special Education Miscellaneous Expenses	4,680	5,750
11-000-270-890	Miscellaneous Expenses	<u>6,820</u>	<u>5,750</u>
	Total	669,612	671,541

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 ten aides, the Coordinator of Pupil Transportation and substitutes. 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 1994-95 the district will receive \$186,875 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 1993-94</u>	<u>Tentative Budget 1994-95</u>
11-000-290-100	Business Office Salaries	386,031	408,048
11-000-290-100	Data Processing Salaries	62,236	66,846
11-000-290-220	Social Security	322,048	336,237
11-000-290-241	Pension Costs	146,927	37,028
11-000-290-290	Employee Benefits	2,718,495	2,849,497
11-000-290-330	Professional Services	25,239	23,600
11-000-290-340	Technical Services	40,000	39,500
11-000-290-340	Data Processing Services	19,000	21,000
11-000-290-500	Miscellaneous Purchased Services	13,750	15,350
11-000-290-600	Supplies	18,250	18,980
11-000-290-600	Supplies - Data Processing	8,000	8,000
11-000-290-890	Crossing Guards	170,999	179,549
11-000-290-890	Miscellaneous Expense	<u>2,000</u>	<u>2,000</u>
	Total	3,932,975	4,005,635

Business Services -

The business functions of the Board are supervised by the Secretary/Business Administrator and a staff of eight 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 1993-94</u>	<u>Tentative Budget 1994-95</u>
11-000-310-933	Transfer to Food Service Fund	196,955	192,300

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.

The food service staff includes 16 employees and the Director of Food Services. Two positions were eliminated in the 1993-94 school year.

CAPITAL OUTLAY

<u>Account #</u>	<u>Description</u>	<u>Budget 1993-94</u>	<u>Tentative Budget 1994-95</u>
12-130-100-730	Instructional Equipment Grades 6-8	4,250	14,468
12-140-100-730	Instructional Equipment Grades 9-12	63,617	61,651
12-2XX-100-730	Instructional Equipment Special Education	5,475	999
12-402-100-730	Athletic Equipment	3,363	11,658
12-000-100-730	Instructional Equipment-Elementary	612	17,226
12-000-218-730	Guidance Equipment	1,900	8,515
12-000-220-730	Improvement of Instruction Equipment	0	5,448
12-000-220-730	Library/AVA Equipment	20,692	20,821
12-000-240-730	School Administration Equipment	9,179	4,340
12-000-260-730	Operation/Maintenance Equipment	4,080	5,625
12-000-270-734	School Buses - Special Education	49,550	23,100
12-000-290-730	Business Services Equipment	0	3,200
12-000-400-450	Construction Services	<u>179,700</u>	<u>171,030</u>
	Total	342,418	348,081

Capital Outlay -

Capital Outlay expenditures are divided into two main areas: equipment purchases and construction services. Any piece of equipment costing over \$500 must be budgeted in Capital Outlay.

For 1994-95 the major equipment purchases include new computers in the high school business department, additional computers for audio-visual, english, art, graphics, foreign language, science, social studies, Franklin School word processing, english and three computers for administrative purposes. Funds have also been budgeted for replacement electronic typewriters and technology expenses for high school industrial arts, a microfilm reader printer for guidance services, three office photo copiers, small equipment for grounds maintenance and one(1) replacement school van.

Major construction services include the continuation of the upgrade of the high school fire alarm, completion of the refurbishing of the high school bleachers, roof restoration work at Radcliffe School and the high school, door replacements, masonry work on the chimneys at Franklin School and electrical work at various schools.

SUMMER SCHOOL

<u>Account #</u>	<u>Description</u>	<u>Budget 1993-94</u>	<u>Tentative Budget 1994-95</u>
13-422-100-101	Teachers' Salaries	26,010	26,010
13-422-240-100	Director's Salary	<u>3,360</u>	<u>3,560</u>
	Total	29,370	29,570

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
REVENUE
FUND**

SPECIAL STATE AND FEDERAL PROJECTS

<u>Account</u>	<u>Actual Expense 1992-93</u>	<u>Budget 1993-94</u>	<u>Tentative Budget 1994-95</u>
<u>Federal</u>			
Vocational Education	\$ 21,700	\$ 25,069	\$ 8,802
Chapter I (100-297)	174,584	187,357	158,641
Chapter II (100-297)	18,115	20,463	16,663
I.D.E.A. Handicapped	169,853	233,157	212,520
Other	29,391	43,277	0
	<hr/>	<hr/>	<hr/>
Total Federal	\$413,643	\$509,323	\$396,626
 <u>State</u>			
Nonpublic Textbooks	\$ 21,340	\$ 20,220	\$ 20,220
Nonpublic Auxiliary Services (Chapter 192)	65,944	86,985	86,985
Nonpublic Handicapped Services (Chapter 193)	75,960	131,048	131,048
Nonpublic Nursing Services (Chapter 226)	30,666	28,284	28,284
Other	1,500	0	0
	<hr/>	<hr/>	<hr/>
Total State	<u>\$195,410</u>	<u>\$266,537</u>	<u>\$266,537</u>
Total Special State & Federal Projects	\$609,053	\$775,860	\$663,163

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 in Nutley's nonpublic schools.

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 1993-94</u>	<u>Tentative Budget 1994-95</u>
40-701-510-830	Interest Expense	95,985	87,676
40-701-510-910	Payment of Principal	<u>190,000</u>	<u>190,000</u>
	Total	285,985	277,676

OUTSTANDING BONDS

High School

<u>Issued - 1970</u>	<u>Principal Paid</u>	<u>Interest Paid</u>	<u>Total</u>	<u>Principal Amount</u>	<u>Outstanding Principal</u>
				\$1,563,000	
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 - 1992</u>	<u>Principal Paid</u>	<u>Interest Paid</u>	<u>Total</u>	<u>Principal Amount</u>	<u>Outstanding Principal</u>
				\$1,700,000	
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

**BUDGET
STATEMENT**

03/17/94

School District Budget Statement
for the School Year 1994-95
Advertised Enrollments

ESSEX - NUTLEY TOWN

ENROLLMENT CATEGORY	October 15,1992 Actual	October 15,1993 Actual	October 15,1994 Estimated
1A Pupils on Roll Full-Time	3459	3543	3612
1B Pupils on Roll Shared-Time	22	21	18
2 Private School Placements	46	46	52
3B Pupils Sent to Other Districts-Spec Educ Prog	3	3	1
4 Pupils Received	22	23	19
5 Pupils in State Facilities	1	2	2

03/17/94

School District Budget Statement
for the School Year 1994-95

ESSEX - NUTLEY TOWN

Advertised Revenues

Budget Category	Account	1992-93 Actual	1993-94 Revised	1994-95 Anticipated
GENERAL FUND				
012 Budgeted Fund Balance	10-303	556,800	511,390	400,000
Revenues from Local Sources:				
015 Local Tax Levy	10-1210	22,716,118	24,084,979	26,034,740
020 Tuition	10-1300	205,228	158,800	174,200
025 Miscellaneous	10-1XXX	204,795	120,000	662,183
026 SUBTOTAL		23,126,141	24,363,779	26,871,123
Revenues from State Sources:				
028 Foundation Aid - Current Expense	10-3110	570,838	591,232	
029 Foundation Aid - Capital Outlay	10-3110	9,587	9,958	
030 Transportation Aid	10-3120	184,051	186,873	186,875
031 Special Education Aid	10-3130	966,919	936,255	951,587
032 Bilingual Education	10-3140	84,614	84,614	84,614
033 Aid for At-Risk Pupils	10-3150	149,268	146,810	148,039
034 Transition Aid	10-3170	1,120,102	1,120,102	690,418
036 Other State Aids	10-3XXX	607		
037 SUBTOTAL		3,085,986	3,075,844	2,061,533
041 TOTAL GENERAL FUND		26,768,927	27,951,013	29,332,656
SPECIAL REVENUE FUNDS				
Revenues from State Sources:				
043 Restricted Entitlements	20-3200	287,227	266,537	266,537
Revenues from Federal Sources:				
044 P.L. 100-297 Chapter 1	20-4411-4414	228,967	187,357	158,641
045 P.L. 100-297 Chapter 2	20-4415-4416	19,603	20,463	16,663
046 I.D.E.A. Part B (Handicapped)	20-4420	203,715	233,157	212,520
047 P.L. 101-392 (Vocational Education)	20-4430	22,637	25,069	8,802
050 Other	20-4XXX	32,724	43,277	
051 TOTAL REVENUES FROM FEDERAL SOURCES		507,646	509,323	396,626
052 TOTAL SPECIAL REVENUE FUNDS		794,873	775,860	663,163
DEBT SERVICE				
053 Budgeted Fund Balance	40-303			3,905
Revenues from Local Sources:				
055 Local Tax Levy	40-1210	202,413	264,138	263,743
056 Miscellaneous	40-1XXX	53,100	16,000	5,000
057 TOTAL REVENUES FROM LOCAL SOURCES		255,513	280,138	268,743
Revenues from State Sources:				
058 Debt Service Aid Type II	40-3160	4,543	5,847	5,028
059 TOTAL LOCAL DEBT SERVICE		260,056	285,985	277,676

03/17/94

School District Budget Statement
for the School Year 1994-95

ESSEX - NUTLEY TOWN

Advertised Revenues

Budget Category	Account	1992-93 Actual	1993-94 Revised	1994-95 Anticipated
064 TOTAL DEBT SERVICE FUND		260,056	285,985	277,676
065 Total Balances Unappropriated		1,408,475		
066 TOTAL FUNDS AVAILABLE		29,232,331	29,012,858	30,273,495

03/17/94

School District Budget Statement
for the School Year 1994-95
Advertised Revenues: Unappropriated Balances

ESSEX - NUTLEY TOWN

072	Total Balances 7/1/92	2,135,104
073	+ or - Adjustments	-76,763
074	Less Total Balances Appropriated During 1992-93	-556,800
075	Less Special Revenue Fund Balance 6/30/93	-93,066
076	ENTER COLUMN 2 LINE 65	1,408,475

03/17/94

School District Budget Statement
for the School Year 1994-95
Advertised Appropriations

ESSEX - NUTLEY TOWN

Budget Category	Account	1992-93 Expenditures	1993-94 Rev. Approp.	1994-95 Appropriations
GENERAL CURRENT EXPENSE				
077 Regular Programs - Instruction	11-1XX-100-XXX		11,670,213	12,328,146
078 Special Education - Instruction	11-2XX-100-XXX		1,168,456	1,242,078
079 Basic Skills/Remedial - Instruction	11-230-100-XXX		278,235	316,034
080 Bilingual Education - Instruction	11-240-100-XXX		119,122	124,980
082 School-Spon. Cocurricular Activities-Instruction	11-401-100-XXX		51,808	55,800
083 School Sponsored Athletics - Instruction	11-402-100-XXX		449,208	481,252
085 Community Services Programs/Operations	11-800-330-XXX		5,000	5,000
Undistributed Expenditures:				
086 Instruction	11-000-100-XXX		1,215,264	1,366,232
088 Health Services	11-000-213-XXX		306,203	359,152
089 Other Support Services - Students - Regular	11-000-218-XXX		503,999	543,503
090 Other Support Services - Students - Special	11-000-219-XXX		524,154	554,863
091 Improvement of Instructional Services	11-000-221-XXX		291,708	309,018
092 Educational Media Services - School Library	11-000-222-XXX		601,468	662,051
093 Support Services - General Administration	11-000-230-XXX		753,269	782,531
094 Support Services - School Administration	11-000-240-XXX		1,990,259	1,912,244
095 Operation and Maintenance of Plant Services	11-000-260-XXX		2,851,317	3,042,645
096 Student Transportation Services	11-000-270-XXX		669,612	671,541
097 Business and Other Support Services	11-000-290-XXX		3,932,975	4,005,635
098 Food Services	11-000-310-XXX		196,955	192,300
099 Total Undistributed Expenditures			13,837,183	14,401,715
100 TOTAL GENERAL CURRENT EXPENSE		26,090,931	27,579,225	28,955,005
CAPITAL OUTLAY				
102 Equipment	12-XXX-XXX-73X		162,718	177,051
103 Facilities Acquisition and Construction Services	12-000-4XX-XXX		179,700	171,030
104 TOTAL CAPITAL OUTLAY		297,000	342,418	348,081
SPECIAL SCHOOLS				
Summer School:				
105 Instruction	13-422-100-XXX	25,950	26,010	26,010
106 Support Services	13-422-200-XXX		3,360	3,560
107 Total Summer School		25,950	29,370	29,570
123 TOTAL SPECIAL SCHOOLS		25,950	29,370	29,570
124 GENERAL FUND GRAND TOTAL		26,413,881	27,951,013	29,332,656
SPECIAL REVENUE FUNDS				
State Projects:				
126 Nonpublic Textbooks	20-XXX-XXX-XXX	21,340	20,220	20,220
127 Nonpublic Auxiliary Services	20-XXX-XXX-XXX	65,944	86,985	86,985
128 Nonpublic Handicapped Services	20-XXX-XXX-XXX	75,960	131,048	131,048
129 Nonpublic Nursing Services	20-XXX-XXX-XXX	30,666	28,284	28,284
132 Other Special Projects	20-XXX-XXX-XXX	1,500		
133 Total State Projects		195,410	266,537	266,537
Federal Projects:				
134 P.L. 100-297 Chapter 1	20-XXX-XXX-XXX	174,584	187,357	158,641
135 P.L. 100-297 Chapter 2	20-XXX-XXX-XXX	18,115	20,463	16,663

03/17/94

School District Budget Statement
for the School Year 1994-95
Advertised Appropriations

ESSEX - NUTLEY TOWN

Budget Category	Account	1992-93 Expenditures	1993-94 Rev. Appropri.	1994-95 Appropriations
136 I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	169,853	233,157	212,520
137 P.L. 101-392 (Vocational Education)	20-XXX-XXX-XXX	21,700	25,069	8,802
140 Other Special Projects	20-XXX-XXX-XXX	29,391	43,277	
141 Total Federal Projects		413,643	509,323	396,626
142 TOTAL SPECIAL REVENUE FUNDS		609,053	775,860	663,163
DEBT SERVICE FUNDS				
143 Debt Service - Regular	40-701-510-XXX	256,152	285,985	277,676
148 TOTAL DEBT SERVICE FUNDS		256,152	285,985	277,676
149 Total Expenditures/Appropriations		27,279,086	29,012,858	30,273,495
150 Total Balances - June 30, 1993		1,953,245		
151 Total Expenditures and Balances - June 30, 1993		29,232,331		

03/17/94

School District Budget Statement
for the School Year 1994-95
Advertised Recapitulation of Balances

ESSEX - NUTLEY TOWN

Budget Category (1)	General Fund (Unreserved) (2)	General Fund (Reserved) Capital Reserve Account (3)	General Fund (Reserved) Adult Ed. Programs (4)	Debt Service (5)	Totals (6)
161 Appropriation Balances 6-30-93 (from the Audit)	1,949,340			3,905	1,953,245
162 Amount Budgeted during FY 93-94	-511,390				-511,390
163 Additional Bal. to be Approp. during FY 93-94					
164 Additional Bal. Anticipated during FY 93-94	150,000				150,000
165 Appropriation Bal. 6-30-94 (est.)	1,587,950			3,905	1,591,855
166 Amount Budgeted in FY 94-95	-400,000			-3,905	-403,905
167 Appropriation Balances 6/30/95 (est.)	1,187,950				1,187,950

03/17/94

School District Budget Statement
for the School Year 1994-95
Advertised Appropriations Comparison - General Current Expense and Capital Outlay

ESSEX - NUTLEY TOWN

Budget Category	Account	1992-93 Expenditures	1993-94 Revised Appropriations	1994-95 Appropriations
Admin., Telephone, Telegraph, and Fixed Charges				
168 Administration	100 series	998,230		
169 Telephone and Telegraph	640d	60,481		
170 Fixed Charges - Net of 870, 880, 820a, & 830b	800 series	3,277,339		
172 Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX		753,269	782,531
173 Undist. Expend.-Business and Other Support Serv.	11-000-290-XXX		3,932,975	4,005,635
174 TOTAL ADMIN., TELEPHONE AND FIXED CHARGES		4,336,050	4,686,244	4,788,166
Instruction-Regular Programs (200 series)				
175 Instruction-Teacher's Salaries	programs 01-04	10,498,995		
176 Undistributed Instruction	program 05	4,607,635		
179 Regular Programs - Instruction	11-1XX-100-XXX		11,670,213	12,328,146
182 Vocational Programs - Local - Instruction	11-3XX-100-XXX			
183 Other Support Services - Students - Regular	11-000-218-XXX		503,999	543,503
184 Other Support Services - Students - Special	11-000-219-XXX		524,154	554,863
186 Improvement of Instructional Services	11-000-221-XXX		291,708	309,018
187 Educational Media Services - School Library	11-000-222-XXX		601,468	662,051
188 Support Services - School Administration	11-000-240-XXX		1,990,259	1,912,244
189 TOTAL INSTRUCTION-REGULAR PROGRAMS (200 SERIES)		15,106,630	15,581,801	16,309,825
Attendance and Health Services				
195 Attendance	300 series			
196 Attendance and Social Work Services	11-000-211-XXX			
197 Health	400 series	36,392		
198 Health Services	11-000-213-XXX		306,203	359,152
199 TOTAL ATTENDANCE AND HEALTH SERVICES		36,392	306,203	359,152
Transp.-Net of Equip. & Land & Bldg Rentals				
200 Transportation	500 series	619,771		
201 Undist. Expenditures-Student Transport. Services	11-000-270-XXX		669,612	671,541
202 TOTAL TRANSP-NET OF EQUIP. & LAND & BLDG RENTALS		619,771	669,612	671,541
Oper-Net of Tel, Maint Net of Equip, & Fix Chrgs				
204 Oper. of Plant-Net of Tel. & Telegraph	600 series	1,900,235		
205 Maint. of Plant-Net of Equip.	700 series	853,859		
206 Fixed Charges-820a & 830a	800 series	137,014		
207 Transp.-Other Exp.-Land & Building Rentals	550g			
208 Undist. Expend.-Oper. & Maint. of Plant Serv.	11-000-260-XXX		2,851,317	3,042,645
209 TOTAL OPERATIONS		2,891,108	2,851,317	3,042,645
Tuition Payments				
211 Fixed Charges - Tuition	870 series	1,150,217		
212 Undistributed Expenditures - Instruction	11-000-100-XXX		1,215,264	1,366,232
213 TOTAL TUITION PAYMENTS		1,150,217	1,215,264	1,366,232
Food Services				
214 Food Services	900 series	61,283		

03/17/94

School District Budget Statement
for the School Year 1994-95
Advertised Appropriations Comparison - General Current Expense and Capital Outlay

ESSEX - NUTLEY TOWN

Budget Category	Account	1992-93 Expenditures	1993-94 Revised Appropriations	1994-95 Appropriations
215 Undistributed Expenditures - Food Services	11-000-310-XXX		196,955	192,300
216 TOTAL FOOD SERVICES		61,283	196,955	192,300
Student Body Activities and Special Proj.				
217 Student Body Activities	1000 series	456,875		
218 Special Projects (Local)	1100 series			
219 School-Spon. Cocurricular Activities - Inst.	11-401-100-XXX		51,808	55,800
220 School-Sponsored Athletics - Instruction	11-402-100-XXX		449,208	481,252
221 Other Instructional Programs - Instruction	11-4XX-100-XXX			
222 TOTAL STUDENT BODY ACTIVITIES & SPECIAL PROJECTS		456,875	501,016	537,052
Community Services				
223 Community Services	1100 series	1,148		
224 Community Services Programs/Operations	11-800-330-XXX		5,000	5,000
225 TOTAL COMMUNITY SERVICES		1,148	5,000	5,000
Other Inst. Prog. (200 series) Net of Equip.				
226 Special Education	programs 06-23	1,122,159		
227 Special Education - Instruction	11-2XX-100-XXX		1,168,456	1,242,078
228 Basic Skills/Remedial	program 24	200,774		
229 Basic Skills/Remedial - Instruction	11-230-100-XXX		278,235	316,034
230 Bilingual Education	program 25	108,524		
231 Bilingual Education - Instruction	11-240-100-XXX		119,122	124,980
232 TOTAL OTHER INST. PROG.- NET OF EQUIPMENT		1,431,457	1,565,813	1,683,092
Capital Outlay (1200) & Oth. Capital Items				
233 Increase in Capital Reserve	12-604			
234 Replacement of Vehicles	530	60,396		
235 Purchase of New Vehicles	535			
237 Equipment (Instructional and Noninstructional)	730	236,604		
238 Equipment-Regular	1240			
239 Equipment	12-XXX-XXX-73X		162,718	177,051
240 Sites	1220			
241 Buildings	1230			
242 Purchased Legal Services	1250a			
243 Purchased Other Professional/Technical Services	1250b			
244 Rentals - Lease Purchase - Principal	830b			
245 Facilities Acquisition and Construction Serv.	12-000-4XX-XXX		179,700	171,030
246 TOTAL CAPITAL OUTLAY (1200) & OTH. CAP. ITEMS		297,000	342,418	348,081
247 GRAND TOTAL		26,387,931	27,921,643	29,303,086
248 Total General Current Expense	from line 100	26,090,931	27,579,225	28,955,005
249 Total Capital Outlay	from line 104	297,000	342,418	348,081
250 GRAND TOTAL		26,387,931	27,921,643	29,303,086

**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 1993 ENROLLMENT*</u>
Belleville	II	K-12	4,012
Bloomfield	II	K-12	5,042.5
Caldwell-West Caldwell	II	K-12	2,207
Cedar Grove	II	K-12	1,223.5
East Orange	I	K-12	12,384.5
Essex Fells	II	K-6	144
Fairfield	II	K-6	571
Glen Ridge	II	K-12	1,173
Irvington	I	K-12	10,182.5
Livingston	II	K-12	4,044.5
Millburn	II	K-12	2,561
Montclair	I	K-12	5,971
Newark	II	K-12	48,493.5
North Caldwell	II	K-6	503
<u>NUTLEY</u>	<u>II</u>	<u>K-12</u>	<u>3,592.5</u>
Orange	I	K-12	4,168
Roseland	II	K-6	281
So.Orange-Maplewood	II	K-12	5,013
Verona	II	K-12	1,503.5
West Essex Regional	I Ib	7-12	1,224.5
West Orange	II	K-12	4,504.5

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 I Ib - Regional School District

*1993-94 Resident Enrollment (New Jersey Department of Education,
Essex County Office, ASSA, 3/94)

1994-95 ESSEX COUNTY STATE AID

<u>District</u>	<u>Foundation Aid</u>	<u>Categorical/ Transportation Aid</u>	<u>Transition Aid</u>	<u>SHB Rebate</u>	<u>Total State Aid</u>	<u>Amount Per Pupil</u>
Belleville	3,604,867	3,145,575		550,850	7,301,292	\$1,820
Bloomfield	283,127	4,127,466	775,286		5,185,879	\$1,028
Caldwell/W.Caldwell		987,395		355,423	1,342,818	\$ 608
Cedar Grove		617,984		202,763	820,747	\$ 671
East Orange	67,454,830	14,880,087		1,232,216	83,567,133	\$6,748
Essex Fells		10,696		21,314	32,010	\$ 222
Fairfield		238,579		108,648	347,227	\$ 608
Glen Ridge		628,202	10,149	195,566	833,917	\$ 711
Irvington	46,331,323	11,937,707	1,256,985		59,526,015	\$5,846
Livingston		2,285,046	532,095		2,817,141	\$ 697
Millburn		742,944		435,421	1,178,365	\$ 460
Montclair	1,760,640	4,930,319	401,052		7,092,011	\$1,188
Newark	296,011,074	81,037,224		7,330,734	384,379,032	\$7,926
North Caldwell		123,415	5,785	76,676	205,876	\$ 409
NUTLEY		1,371,115	690,418	527,183	2,588,716	\$ 721
Orange	19,798,739	5,753,571	618,607	533,550	26,704,467	\$6,407
Roseland		205,618		43,044	248,662	\$ 885
South Orange/Maplewood		3,673,245		770,775	4,444,020	\$ 886
Verona		825,896		270,581	1,096,477	\$ 729
West Essex		881,397		270,996	1,152,393	\$ 941
West Orange		4,016,749	488,911		4,505,660	\$1,000

Source - New Jersey Department of Education - QEATOTAID - 3/94

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 most recent year for which statistics are available (1992-93) is shown below:

	<u>CURRENT EXPENSE</u>	<u>TOTAL EXPENSE</u>	<u>AMOUNT ABOVE NUTLEY COST</u>	<u>%</u>
Nutley	7,680	8,445		
New Jersey Average	7,831	9,594	1,149	13.6
Essex County Average	8,494	10,580	2,135	25.3
"DE" Districts*	7,307	9,038	593	7.0
All New Jersey K-12 - 3,000-5,999	8,036	9,678	1,233	14.6
North Jersey K-12** 3,000-5,999	8,591	10,007	1,562	18.5

* New Jersey Department of Education Socio-Economic classification. All New Jersey school districts are categorized from "A" (poorest) to "J" (wealthiest). Nutley is a "DE" 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 1992-93

COST PER PUPIL(Continued)

Listed below is a comparison of Essex County School Districts per pupil costs.

1992-93 COST OF EDUCATION INDEX
ESSEX COUNTY DISTRICTS
AMOUNT SPENT PER PUPIL

	<u>CURRENT EXPENSE</u>	<u>RANK</u>	<u>TOTAL EXPENSE</u>	<u>RANK</u>
Belleville	7,199	19	8,346	20
Bloomfield	7,193	20	8,277	21
Caldwell/West Caldwell	9,295	7	10,338	8
Cedar Grove	9,199	8	10,728	5
East Orange	7,385	18	9,747	12
Essex Fells	8,947	11	9,406	14
Fairfield	9,334	6	10,507	7
Glen Ridge	8,957	10	9,818	11
Irvington	6,779	21	8,679	18
Livingston	10,638	2	12,475	2
Millburn	9,433	5	10,613	6
Montclair	7,618	17	9,049	17
Newark	9,033	9	11,799	3
North Caldwell	8,207	13	9,237	15
Nutley	7,680	16	8,445	19
Orange	8,087	15	10,073	10
Roseland	8,159	14	9,167	16
South Orange/Maplewood	8,287	12	9,692	13
Verona	9,463	4	10,312	9
West Essex	12,272	1	14,932	1
West Orange	9,566	3	10,847	4

Source - New Jersey School Boards Association Cost of Education Index 1992-93.

HIGH SCHOOL PROFICIENCY TEST DATA

In order to receive a state approved high school diploma, every pupil must complete the school district's course of study and pass the New Jersey High School Proficiency Test.

In the fall of 1993, the 11th grade class of 1995 became the first class to take the state's new, more difficult 11th grade version of the HSPT. While local districts have been given their results, the state has not released comparisons among the many secondary school districts.

In the 1993 version, our 11th graders did well. The rate of students passing was as follows:

Reading	94.1%
Writing	99.1%
Math	95.7%

The last time comparisons were done with other districts was on the old HSPT which was taken by our present senior class. Additionally, a practice 11th grade HSPT was administered in 1991-92 and the state released district-by-district results as well. The information relating to the last two state tests is shown on the next page along with cost per pupil information for 1992-93 as compiled by the New Jersey School Boards Association.

	<u>9th Grade HSPT</u> *	<u>11th Grade HSPT</u> **	<u>1992-93 Cost per Pupil</u> ***
Belleville	90.9	710	\$ 8,346
Bloomfield	90.3	755	8,277
Caldwell/W.Caldwell	93.5	890	10,338
Cedar Grove	88.1	900	10,728
East Orange	44.0	495	9,747
Glen Ridge	97.5	970	9,818
Irvington	62.0	435	8,679
Livingston	96.8	895	12,475
Millburn	97.4	950	10,613
Montclair	91.8	735	9,049
Newark	40.1	475	11,799
Nutley	97.4	905	8,445
Orange	63.6	385	10,073
So.Orange/Maplewood	92.1	820	9,692
Verona	95.4	815	10,312
West Essex	91.9	925	14,932
West Orange	86.1	855	10,847

*-HSPT Scores for Class of 1994
**-11th Grade HSPT Scores 1991-92 School Year
***-1992-93 New Jersey School Boards Association
Cost of Education Index-Inclusive of all costs

**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. In 1993-94, the Board decided to increase the use of surplus to \$400,000 and then appropriated an additional \$111,390. As of now the surplus amount stands at 5.1% of the General Fund budget.

For 1994-95, the Board will appropriate \$400,000 from the surplus account.

STATEMENT OF CAFETERIA ACCOUNT
1992-1993

Balance July 1, 1992 \$ 17,602

INCOME

Sale of Food		\$270,163
Government Subsidy		63,771
Board of Education Subsidy		61,284
Other		<u>21,935</u>
TOTAL		\$417,153

EXPENSES

Salaries		233,093
Food		
Inventory, July 1, 1992	\$ 5,390	
Purchases	<u>165,702</u>	
Total	<u>\$171,092</u>	
Less Inventory		
June 30, 1993	5,508	
Cost of Food Used		165,584
Supplies		12,255
Laundry		1,837
Other		<u>3,579</u>
TOTAL		\$416,348

Excess of Income Over Expenses \$ 805

Balance June 30, 1993 \$ 18,407

NUTLEY PUBLIC SCHOOL BUDGET 1994-95

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 21, 1994

PUBLIC BUDGET HEARING

Monday, April 11, 1994 at 7:30 p.m.
Board of Education
375 Bloomfield Avenue

PUBLIC VOTING

Tuesday, April 19, 1994 from 2:30 to 9:00 p.m.

- 1) Approval of taxes for 1994-95 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 19, 1994

QUESTION 1

RESOLVED, That there should be raised
for the General Fund \$26,034,740 for
the ensuing School Year (1994-95).

YES

NO

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



1A

Maria Russo



2A

Joseph C. Pelaia



3A

George Hayes



4A

Charles W. Kucinski, Jr.



5A

John G. Griwert