



**NUTLEY SCHOOL DISTRICT  
BUDGET**

**1996 - 1997**

## **A LETTER TO THE PEOPLE OF NUTLEY**

The 1996-97 Budget for the Nutley School District represents the Board of Education's financial blueprint to fund the educational program for approximately 3,800 students. As President of the Nutley Board of Education, I am pleased to be able to witness the presentation of this budget which has attempted to maintain the educational programs at the lowest cost possible.

The 1996-97 Budget has increased by 3.64% from 1995-96. The Board hoped to come in with a smaller increase but was hampered by large mandated increases in pension and health benefit costs, the imposition of tuition charges by the Essex County Vocational Schools, a continuing loss of federal funds for Basic Skills instruction, and statutory changes in the way school elections are conducted. With the exception of salary increases negotiated in prior years, fringe benefits and tuition costs, the remainder of the budget has actually decreased from 1995-96.

The Board, through its Budget Review Committee, endeavored to hold requests for next year to an absolute minimum, while at the same time, attempted to maintain the current status of programs. Requests from parents and staff for new items had to be mostly deferred, however, we did manage to include about \$121,000 for technological improvements, mainly for computers. Additionally, a state grant of nearly \$31,000 will help purchase additional computer items.

In adopting a budget that is nearly \$200,000 below the state "cap", the Board was forced to also contend with yet another cut in state aid, this time some 9% less than the current year. State aid has now dwindled down to the lowest amount since 1985-86, almost \$230,000 less than last year and almost \$800,000 below what we received in 1992-93. Since that time our enrollment has increased by 282 students (over 8%), but there has not been a corresponding increase in support from the State of New Jersey. The state seems to keep sending us a message that we have to do things ourselves, and this year's budget is another example of that. The Board has tried to offset some of this state aid shortfall by appropriating \$800,000 from surplus, the highest number in our history.

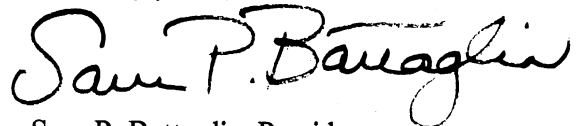
It is always appropriate at budget time for citizens to ask, "How are we doing?" We are proud to say that we believe that we are doing quite well. The Iowa test scores in 1995 showed grades K-7 at the 91st percentile or higher, with six of those grades being at the 97th percentile or higher. The 8th grade Early Warning Test for 1995 showed 100% of all our students passing the reading and writing sections, and 95% passing the math portion. In the most recent High School Proficiency Test, 94% of our 11th graders passed all three sections, with over 98% passing the math and writing portions. We have the distinction of having five Garden State Scholars and 12 Edward J. Bloustein Distinguished Scholars this year, plus we had three students recognized as commended in the National Merit Scholars program, and one finalist. Last year, nearly 90% of our graduates went on to post-secondary education, and were awarded over 1.2 million dollars in scholarships and grants.

Once again, these excellent results were accomplished at a cost well below the average for other K-12 districts, and over \$2100 less per child for Essex County districts. We ranked 19th lowest of 21 districts in Essex County in per pupil spending last year.

We were proud to be host to Governor Christie Whitman a few months ago. She chose to come here to recognize us as a district that achieves well at a modest cost. The Governor could have picked any district in the state at which to talk about her vision for the future of education in our state. We think it says much that she chose Nutley.

Once again, it is time for the Board of Education to present its budget to the voters. This year that will take place on April 16, 1996. We ask that all eligible voters take time to learn about the budget and cast an informed vote at that time.

Sincerely yours,

A handwritten signature in cursive script that reads "Sam P. Battaglia". The signature is fluid and written in dark ink.

Sam P. Battaglia, President  
Nutley Board of Education  
March, 1996

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## GAAP BUDGET FORMAT

Appropriation accounts are 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, 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

# BUDGET

**REVENUES**

	Actual 1994-1995	Budget 1995-1996	Proposed 1996-1997
<b><u>GENERAL FUND</u></b>			
<b>Local Sources:</b>			
Surplus Appropriated	400,000	525,000	800,000
Tuition Receipts	285,682	196,495	230,057
Miscellaneous	342,052	161,800	200,000
Local Tax Levy	26,034,740	26,997,114	28,336,486
<b>Total Local Sources</b>	<b>27,062,474</b>	<b>27,880,409</b>	<b>29,566,543</b>
<b>State Sources:</b>			
Foundation Aid	0	574,406	564,406
Transportation Aid	186,875	185,506	185,506
Special Education Aid	951,587	1,026,361	1,026,361
At Risk Aid	148,039	148,039	148,039
Bilingual Education Aid	84,614	84,614	84,614
Transition Aid	695,298	497,825	248,913
Health Benefits Rebate	527,183	0	0
<b>Total State Sources</b>	<b>2,593,596</b>	<b>2,516,751</b>	<b>2,257,839</b>
PRIOR YEAR ENCUMBRANCES	0	129,288	0
<b>TOTAL GENERAL FUND</b>	<b>29,656,070</b>	<b>30,526,448</b>	<b>31,824,382</b>
<b><u>SPECIAL REVENUE FUND</u></b>			
<b>State Projects:</b>			
Nonpublic Textbooks	20,833	19,843	19,843
Nonpublic Auxiliary Services	52,426	152,750	152,750
Nonpublic Handicapped Services	69,778	86,090	86,090
Nonpublic Nursing Services	29,427	37,635	37,635
Other	0	0	30,845
<b>Total State Projects</b>	<b>172,464</b>	<b>296,318</b>	<b>327,163</b>
<b>Federal:</b>			
Title I	161,670	199,665	111,921
Title VI	17,251	17,185	14,607
IDEA(Hdcp.)	200,496	255,996	229,406
Vocational	19,568	8,428	8,428
Other	31,140	43,370	0
<b>Total Federal Projects</b>	<b>430,125</b>	<b>524,644</b>	<b>364,362</b>
<b>TOTAL SPECIAL PROJECTS</b>	<b>602,589</b>	<b>820,962</b>	<b>691,525</b>



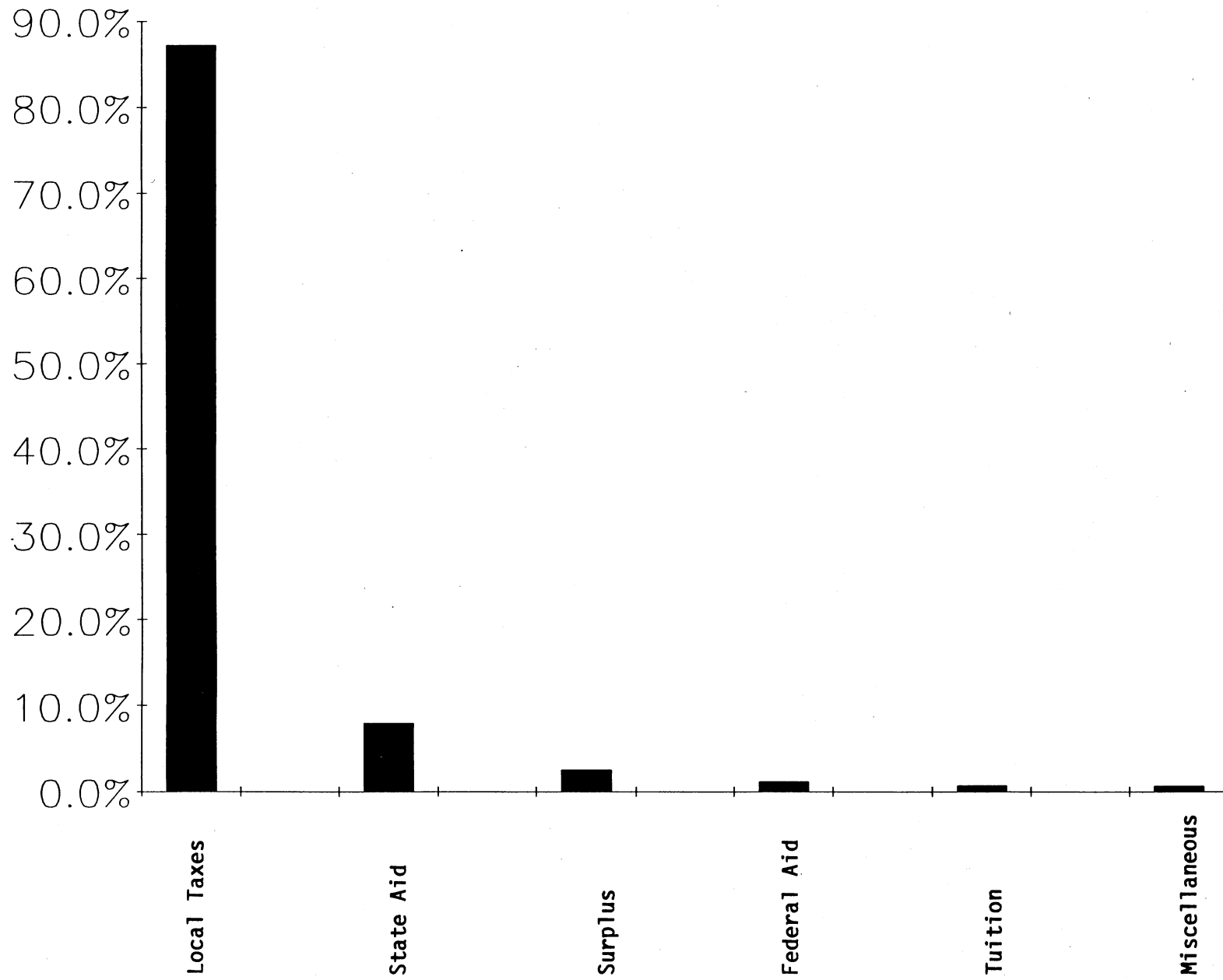
REVENUES (Continued)

	<u>Actual</u> <u>1994-1995</u>	<u>Budget</u> <u>1995-1996</u>	<u>Proposed</u> <u>1996-1997</u>
<b><u>DEBT SERVICE</u></b>			
Appropriation from Surplus	0	116,413	4,400
Miscellaneous	4,261	0	0
State Aid	5,028	3,252	2,988
Local Tax Levy	263,743	88,738	182,437
<b>TOTAL DEBT SERVICE</b>	<b>273,032</b>	<b>208,403</b>	<b>189,825</b>
<b>TOTAL BUDGET</b>	<b>30,531,691</b>	<b>31,555,813</b>	<b>32,705,732</b>

# 1996-97 BUDGET REVENUE DISTRIBUTION

<u>SOURCE</u>	<u>AMOUNT</u>	<u>% OF REVENUE</u>
Local Taxes	\$28,518,923	87.2
State Aid	2,587,990	7.9
Surplus	804,400	2.5
Federal Aid	364,362	1.1
Tuition	230,057	0.7
Miscellaneous	200,000	0.6
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Total Revenue	\$32,705,732	100.0

# 1996-97 BUDGET REVENUE DISTRIBUTION



# STATE AID - 1985 - 1997

<u>YEAR</u>	<u>AMOUNT</u>	<u>INCREASE (DECREASE)</u>	<u>%INCREASE/ (DECREASE)</u>
1985-86	\$2,329,730	-----	-----
1986-87	\$2,543,959	214,229	9.20
1987-88	\$2,671,541	127,582	5.02
1988-89	\$2,741,447	69,906	2.62
1989-90	\$2,913,591	172,144	6.28
1990-91	\$2,586,933	(326,658)	(11.21)
1991-92	\$2,747,778	160,845	6.22
1992-93	\$3,085,379	337,601	12.29
1993-94	\$3,075,844	(9,535)	(0.31)
1994-95	\$2,588,716	(487,128)	(15.84)
1995-96	\$2,516,751	(71,965)	(2.78)
1996-97	\$2,288,684*	(228,067)	(9.06)

Excluding debt service aid and non-public aid.

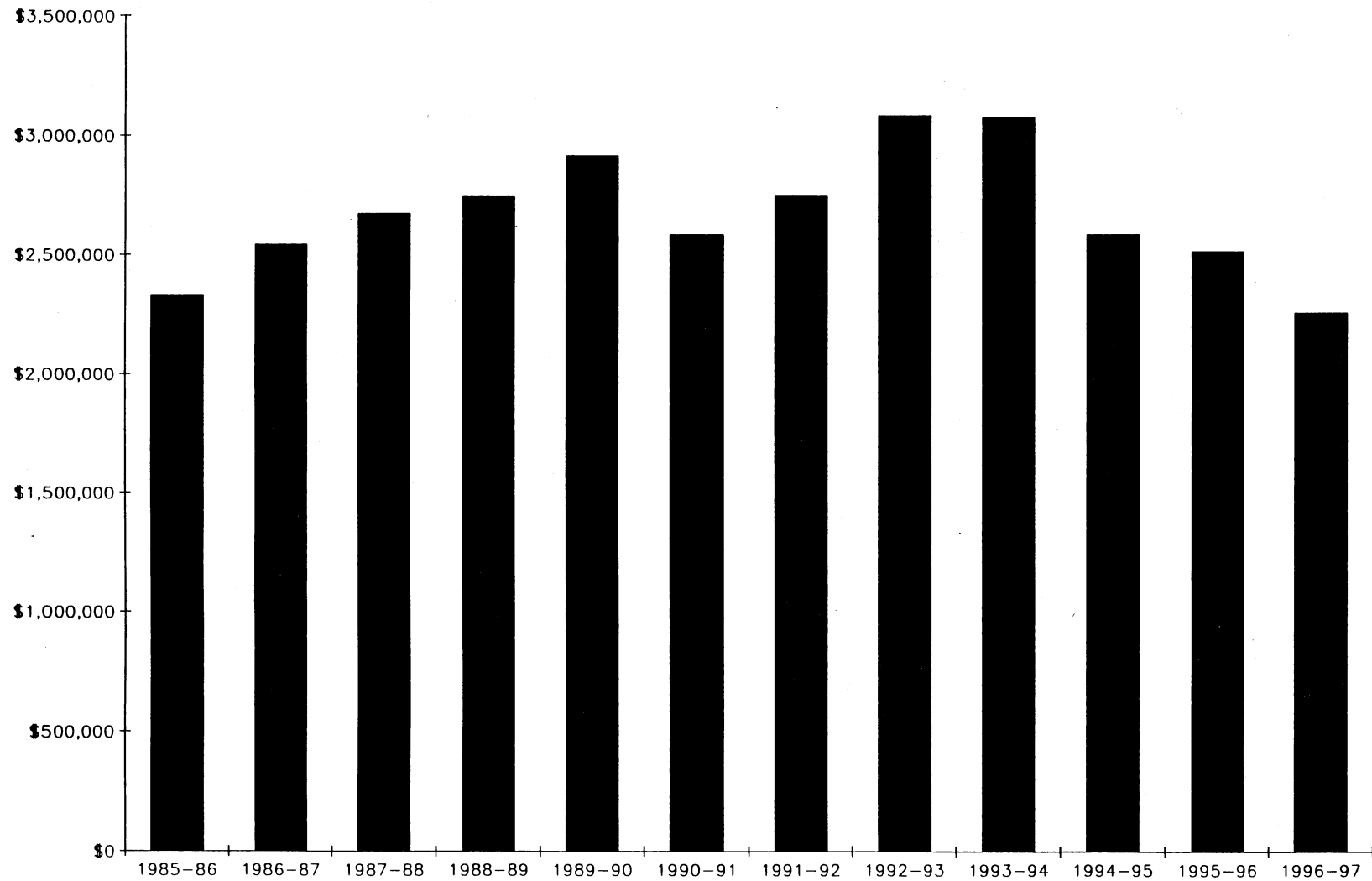
In 1985-86, state aid supported about 15% of the budget.

Between 1990-1994 the amount dropped to 11%.

With the decreases that have occurred the last three years, state aid now supports only 7.2 % of the budget.

\*Includes Technology Grant

## STATE AID 1985-1997





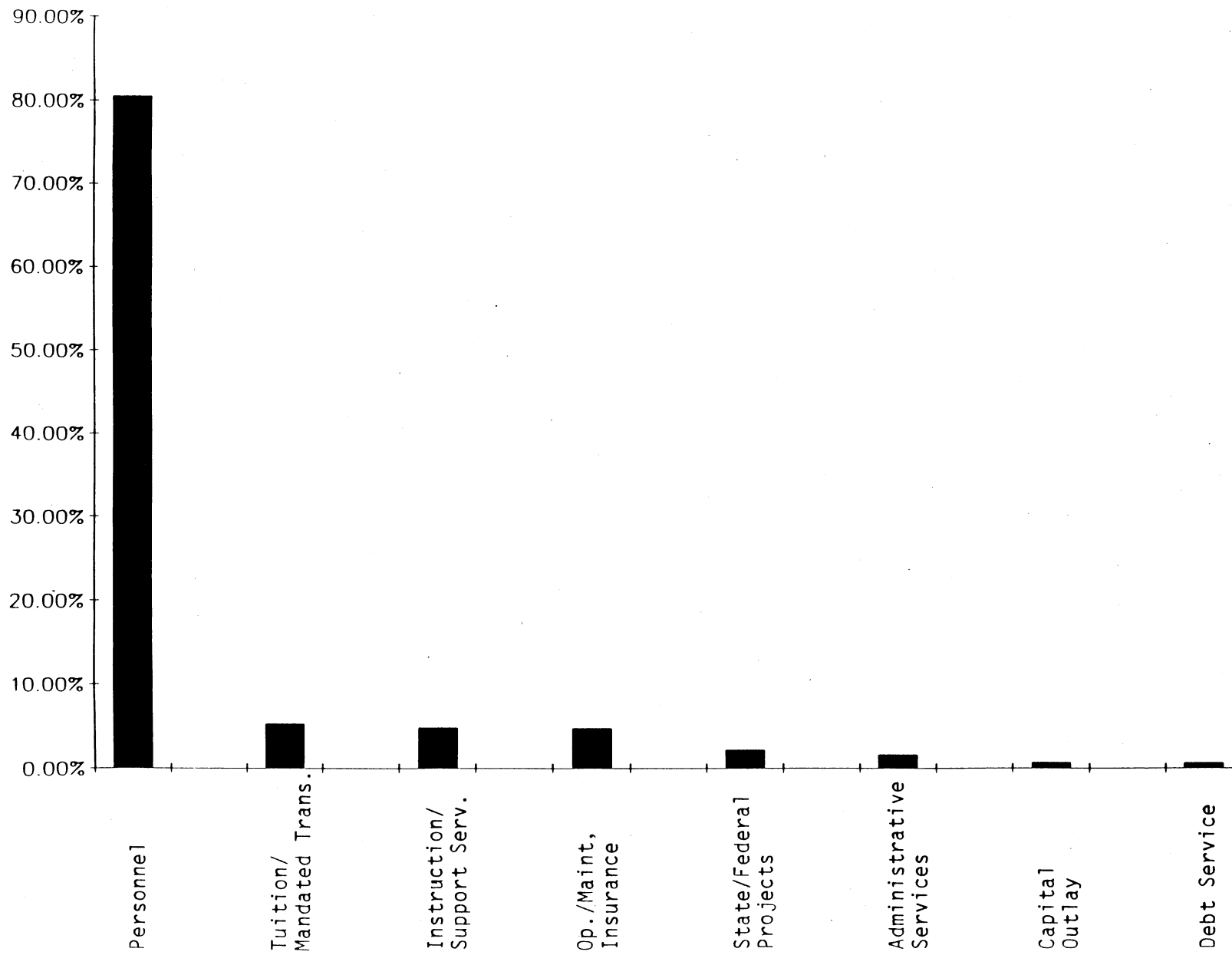
# EXPENDITURE SUMMARY

<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>1994-95</u>	<u>Budget</u> <u>1995-96</u>	<u>Proposed</u> <u>1996-97</u>
<b>CURRENT EXPENSE - (Fund 11)</b>				
1XX-100	Regular Instruction	12,125,961	12,977,488	13,582,854
2XX-100	Special Education	1,283,210	1,425,012	1,500,481
230-100	Basic Skills	288,785	280,003	316,888
240-100	Bilingual	125,323	133,012	139,476
40X-100	Extracurricular/Athletics	506,558	528,319	602,111
800-330	Community Services	2,170	4,500	3,500
000-100	Tuition	1,402,885	1,414,234	1,530,029
000-213	Health Services	371,138	392,803	415,091
000-218	Guidance Services	557,995	578,342	606,710
000-219	Child Study Team	550,268	577,153	600,952
000-221	Improvement of Instruction	293,959	314,611	322,803
000-222	Library/Media Service	621,539	691,253	709,864
000-230	General Administration	808,834	782,730	796,486
000-240	School Administration	1,909,687	2,011,241	2,082,470
000-260	Operation/Maint. of Plant	2,728,687	3,165,012	3,175,505
000-270	Pupil Transportation	713,220	753,022	806,597
000-290	Business Services	3,845,319	3,858,292	4,188,432
000-310	Food Services	186,031	200,674	205,099
<b>CURRENT EXPENSE TOTAL</b>		<b>28,321,569</b>	<b>30,087,701</b>	<b>31,585,348</b>
<b>CAPITAL OUTLAY - (Fund 12)</b>				
	Equipment	179,172	247,322	125,334
	Construction Services	148,207	163,875	86,150
<b>CAPITAL OUTLAY TOTAL</b>		<b>327,379</b>	<b>411,197</b>	<b>211,484</b>
<b>SUMMER SCHOOL-(Fund 13)</b>		<b>25,184</b>	<b>27,550</b>	<b>27,550</b>
<b>GENERAL FUND TOTAL</b>		<b>28,674,132</b>	<b>30,526,448</b>	<b>31,824,382</b>
<b>SPECIAL PROJECTS-(Fund 20)</b>				
	State Projects	172,464	296,318	327,163
	Federal Projects	430,125	524,644	364,362
<b>SPECIAL PROJECTS TOTAL</b>		<b>602,589</b>	<b>820,962</b>	<b>691,525</b>
<b>DEBT SERVICE-(Fund 40)</b>		<b>277,676</b>	<b>208,403</b>	<b>189,825</b>
<b>BUDGET TOTAL</b>		<b>29,554,397</b>	<b>31,555,813</b>	<b>32,705,732</b>

# 1996-97 BUDGET COST DISTRIBUTIONS

<u>ITEM</u>	<u>AMOUNT</u>	<u>% OF BUDGET</u>
Salaries	\$22,782,130	69.66
Fringe Benefits	3,544,989	10.84
Tuition	1,530,029	4.68
Oper./Maint. Expenses	1,051,302	3.21
Instructional/Library Supplies & Expenses	976,522	2.99
State/Federal Projects	691,525	2.11
Administrative Services & Supplies	504,674	1.54
Insurance	290,650	0.89
Food Service	205,099	0.63
Athletics(excluding salaries)	198,923	0.61
Crossing Guards	194,227	0.59
Debt Service	189,825	0.58
Mandated Transportation Expenses	167,775	0.52
Equipment	125,334	0.38
Health/Guidance/CST Costs	115,278	0.35
Construction Projects	86,150	0.26
Non-mandated Transportation	51,300	0.16
<hr/>		
Total Expenses	\$32,705,732	100.00

## 1996-97 Cost Distributions



# **GENERAL FUND**

**CURRENT EXPENSE**

**REGULAR INSTRUCTION**

<u>Account #</u>	<u>Description</u>	<u>Actual 1994-95</u>	<u>Budget 1995-96</u>	<u>Tentative Budget 1996-97</u>
11-110-100-101	Kdg. Teachers' Salaries	355,279	390,964	415,987
11-120-100-101	1-5 Teachers' Salaries	4,186,182	4,520,878	4,852,828
11-130-100-101	6-8 Teachers' Salaries	2,868,771	2,997,709	3,174,861
11-140-100-101	9-12 Teachers' Salaries	4,096,036	4,277,235	4,390,764
	<b>Teachers' Salaries Total</b>	<b>11,506,268</b>	<b>12,186,786</b>	<b>12,834,440</b>
11-190-100-340	Prof./Tech. Services	4,142	5,000	5,000
11-190-100-500	Other Pur. Instruct. Serv.	3,570	10,900	38,350
11-190-100-610	Teaching Supplies	482,471	597,513	593,449
11-190-100-640	Textbooks	120,852	159,539	96,165
11-190-100-800	Misc. Instruct. Expense	8,658	17,750	15,450
	<b>Sub-Total</b>	<b>619,693</b>	<b>790,702</b>	<b>748,414</b>
	<b>Regular Instruct. Total</b>	<b>12,125,961</b>	<b>12,977,488</b>	<b>13,582,854</b>

**Regular Instruction:**

TEACHERS SALARIES - Teachers' salaries are divided into four 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 and coordinators who also teach.

In 1995-96 there were 205.2 teacher positions for regular instruction in the Nutley School District.

PROFESSIONAL/TECHNICAL SERVICES - Educational services of a professional or technical nature that deal directly with regular instruction.

PURCHASED SERVICES - Nonprofessional or technical services dealing with regular instruction. This account also includes funds for textbook rebinding as well as assembly programs. Beginning with the 1996-97 budget costs for instructional communications and the repair of instructional equipment will be budgeted under this object.



## **REGULAR INSTRUCTION**

(Continued)

**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>Actual 1994-95</u>	<u>Budget 1995-96</u>	<u>Tentative Budget 1996-97</u>
<b>11-201-100- <u>Mentally Retarded -Educable</u></b>				
101	Teacher's Salary	65,352	67,663	71,663
106	Aide's Salary	14,042	30,604	32,989
610	Supplies	1,008	1,099	1,050
640	Textbooks	108	150	0
800	Misc. Expenses	0	50	50
<b>Total</b>		<b>80,510</b>	<b>99,566</b>	<b>105,752</b>
<b>11-204-100- <u>Neurologically Impaired</u></b>				
101	Teachers' Salaries	170,917	172,374	178,546
106	Aides' Salaries	57,342	58,004	59,755
610	Supplies	8,747	10,944	9,500
640	Textbooks	1,660	2,300	2,200
800	Misc. Expenses	0	100	100
<b>Total</b>		<b>238,666</b>	<b>243,722</b>	<b>250,101</b>
<b>11-205-100- <u>Perceptually Impaired</u></b>				
101	Teachers' Salaries	338,369	317,157	338,619
610	Supplies	5,953	7,832	6,421
640	Textbooks	365	4,500	4,500
800	Misc. Expenses	0	1,500	1,000
<b>Total</b>		<b>344,687</b>	<b>330,989</b>	<b>350,540</b>
<b>11-212-100- <u>Multiply Handicapped</u></b>				
101	Teachers' Salaries	37,710	41,456	44,235
106	Aides' Salaries	16,343	16,711	17,732
610	Supplies	738	992	1,260
640	Textbooks	0	225	200
800	Misc. Expenses	0	100	100
<b>Total</b>		<b>54,791</b>	<b>59,484</b>	<b>63,527</b>
<b>11-213-100- <u>Resource Room/Center</u></b>				
101	Teachers' Salaries	225,119	307,412	325,446
610	Supplies	6,340	6,658	9,146
640	Textbooks	2,059	3,900	900
800	Misc. Expenses	0	301	100
<b>Total</b>		<b>233,518</b>	<b>318,271</b>	<b>335,592</b>

# **SPECIAL EDUCATION**

<u>Account #</u>	<u>Description</u>	<u>Actual 1994-95</u>	<u>Budget 1995-96</u>	<u>Tentative Budget 1996-97</u>
<b>11-215-100- <u>Pre-School Handicapped</u></b>				
101	Teacher's Salary	34,674	38,572	41,189
106	Aides' Salaries	16,274	27,736	31,804
610	Supplies	380	1,658	950
640	Textbooks	0	300	0
800	Misc. Expenses	0	100	100
<b>Total</b>		<b>51,328</b>	<b>68,366</b>	<b>74,043</b>
<b>11-217-100- <u>Supplemental Instruction</u></b>				
101	Teachers' Salaries	111,553	126,880	134,328
610	Supplies	801	1,300	950
640	Textbooks	0	100	0
<b>Total</b>		<b>112,354</b>	<b>128,280</b>	<b>135,278</b>
<b>11-218-100- <u>Speech</u></b>				
101	Teachers' Salaries	106,447	118,419	124,055
610	Supplies	770	1,000	1,118
640	Textbooks	0	250	0
800	Misc. Expenses	0	50	50
<b>Total</b>		<b>107,217</b>	<b>119,719</b>	<b>125,223</b>
<b>11-219-100- <u>Home Instruction</u></b>				
101	Salaries	41,240	41,315	41,500
320	Professional Services	2,311	5,000	5,000
610	Supplies	0	0	100
800	Misc. Expenses	20	100	0
<b>Total</b>		<b>43,571</b>	<b>46,415</b>	<b>46,600</b>
<b>11-220-100- <u>Extraordinary Services</u></b>				
320	Professional Services	16,568	10,000	13,500
600	Supplies & Materials	0	200	325
<b>Total</b>		<b>16,568</b>	<b>10,200</b>	<b>13,825</b>
<b>Special Education Total</b>		<b>1,283,210</b>	<b>1,425,012</b>	<b>1,500,481</b>

## **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 1995-96 there were 23 full time, 2 part time Special Education teachers and 8 Special Education instructional aides. These employees serviced 501 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 \$229,406 supplement the Special Education program.

### **BASIC SKILLS**

<u>Account #</u>	<u>Description</u>	<u>Actual 1994-95</u>	<u>Budget 1995-96</u>	<u>Tentative Budget 1996-97</u>
11-230-100-101	Teachers' Salaries	280,357	268,861	310,738
11-230-100-106	Aides' Salaries	2,540	2,500	0
11-230-100-610	Supplies	5,680	7,022	5,000
11-230-100-640	Textbooks	0	1,100	600
11-230-100-800	Misc. Expenses	208	520	550
	<b>Total</b>	<b>288,785</b>	<b>280,003</b>	<b>316,888</b>

#### **Basic Skills -**

A program of remedial instruction in reading, mathematics and writing. The school district provides local funding and adds federal Chapter 1 funds to enable this activity to function. In 1995-96 there were 8.2 teaching positions in Basic Skills.



## **BILINGUAL**

<u>Account #</u>	<u>Description</u>	<u>Actual 1994-95</u>	<u>Budget 1995-96</u>	<u>Tentative Budget 1996-97</u>
11-240-100-101	Teachers' Salaries	122,524	130,012	136,776
11-240-100-610	Supplies	2,799	2,300	2,000
11-240-100-640	Textbooks		700	700
	<b>Total</b>	<b>125,323</b>	<b>133,012</b>	<b>139,476</b>

### **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 61% of this program in 1996-97, not including the cost of employee fringe benefits. Two and one-half teachers were employed in this program during 1995-96.

### **EXTRACURRICULAR ACTIVITIES**

<u>Account #</u>	<u>Description</u>	<u>Actual 1994-95</u>	<u>Budget 1995-96</u>	<u>Tentative Budget 1996-97</u>
11-401-100-100	Salaries	51,289	57,600	112,207
11-401-100-800	Misc. Expenses		1,500	1,500
	<b>Total</b>	<b>51,289</b>	<b>59,100</b>	<b>113,707</b>

#### **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 the Summer Enrichment Program for Grades K-6.

### **ATHLETICS**

<u>Account #</u>	<u>Description</u>	<u>Actual 1994-95</u>	<u>Budget 1995-96</u>	<u>Tentative Budget 1996-97</u>
11-402-100-100	Athletic Salaries	265,609	275,895	289,481
11-402-100-500	Purchased Services	34,395	39,180	40,800
11-402-100-600	Supplies	68,669	57,144	57,893
11-402-100-800	Other Expenses	86,596	97,000	100,230
	<b>Total</b>	<b>455,269</b>	<b>469,219</b>	<b>488,404</b>

#### **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)**

<b>Sport</b>	<b>Actual <u>1994-95</u></b>	<b>Budget <u>1995-96</u></b>	<b>Proposed <u>1996-97</u></b>
All Sports	70,720	75,424	83,862
Band/Cheerleaders	35,197	28,774	26,986
Bowling	4,128	5,216	4,792
Crew	36,038	40,169	39,461
Golf	5,010	5,083	5,598
Rifle	5,851	5,366	5,364
Track & Field	33,717	36,772	36,712
Cross Country	6,858	7,645	7,576
Winter Track	17,988	18,009	18,201
Baseball	24,744	23,369	28,099
Basketball	23,136	24,630	24,348
Football	81,127	83,285	85,965
Soccer	20,627	22,958	22,519
Tennis	4,034	4,558	4,398
Wrestling	20,409	18,776	19,826
Girls' Basketball	22,777	21,346	23,180
Girls' Soccer	16,051	17,058	21,632
Softball	13,855	15,932	15,695
Girls' Tennis	4,480	4,286	4,274
Volleyball	7,948	9,563	9,066
Swimming	574	1,000	850
	<b>455,269</b>	<b>469,219</b>	<b>488,404</b>

### COMMUNITY SERVICE

<u>Account #</u>	<u>Description</u>	<u>Actual 1994-95</u>	<u>Budget 1995-96</u>	<u>Tentative Budget 1996-97</u>
11-800-300-100	Salaries	2,170	4,500	3,500

#### Community Service-

Included in this account are the custodial overtime salaries for community service programs for which no fee is charged. During the 1994-95 school year the schools were used free of charge 2,357 times: 652 scouts, 63 Parent Teacher Associations meetings and activities, 261 student activities, 1 for the Nutley Symphony, 653 town activities, 2 for election instructions, 8 for the Music Boosters Association, 2 for the Academic Booster Club, 48 for the Nutley Adult School, using 36 classrooms, 3 gyms, the main office, the cafeteria and computer room; 22 for C.A.T. program, 3 for fund raisers, 642 for extended day care program and the School Board Budget Hearing and Elections.

### TUITION

<u>Account #</u>	<u>Description</u>	<u>Actual 1994-95</u>	<u>Budget 1995-96</u>	<u>Tentative Budget 1996-97</u>
11-000-100-56X	Tuition - Special Ed.	1,402,885	1,414,234	1,530,029

#### 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 1995-96, 57 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.

Beginning in 1996-97, the Board will be required to pay tuition for those students attending the Essex County Vocational School. This represents a new cost of \$54,600.

## HEALTH SERVICES

<u>Account</u>	<u>Description</u>	<u>Actual 1994-95</u>	<u>Budget 1995-96</u>	<u>Tentative Budget 1996-97</u>
11-000-213-100	Salaries	339,341	364,516	381,848
11-000-213-300	Prof./Tech. Services	19,009	14,450	18,500
11-000-213-500	Other Purchased Services	32	325	325
11-000-213-600	Supplies	12,756	13,112	14,068
11-000-213-800	Miscellaneous Expenses	0	400	350
	<b>Total</b>	<b>371,138</b>	<b>392,803</b>	<b>415,091</b>

### Health Services -

Services provided by six 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 were added in 1994-95.

Nurses at Franklin School and the high school also provide class instruction in health education as a regular part of their assignment.

### GUIDANCE SERVICES

<u>Account #</u>	<u>Description</u>	<u>Actual 1994-95</u>	<u>Budget 1995-96</u>	<u>Tentative Budget 1996-97</u>
11-000-218-104	Professional Salaries	413,920	433,398	448,783
11-000-218-105	Secretarial Salaries	84,181	89,919	91,539
11-000-218-320	Prof. Educational Serv.	1,879	1,950	2,000
11-000-218-390	Prof./Tech. Services	34,989	32,282	40,000
11-000-218-500	Purchased Services	263	500	500
11-000-218-600	Supplies	21,567	18,993	22,638
11-000-218-800	Miscellaneous Expenses	1,196	1,300	1,250
	<b>Total</b>	<b>557,995</b>	<b>578,342</b>	<b>606,710</b>

#### 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>Actual 1994-95</u>	<u>Budget 1995-96</u>	<u>Tentative Budget 1996-97</u>
11-000-219-104	Professional Salaries	536,360	562,103	585,305
11-000-219-592	Purchased Services	3,596	4,000	4,100
11-000-219-600	Supplies	10,312	10,900	11,397
11-000-219-800	Miscellaneous Expenses	0	150	150
	<b>Total</b>	<b>550,268</b>	<b>577,153</b>	<b>600,952</b>

**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>Actual 1994-95</u>	<u>Budget 1995-96</u>	<u>Tentative Budget 1996-97</u>
11-000-221-102	Supervisory Salaries	99,238	103,369	106,545
11-000-221-104	Professional Salaries	77,441	80,700	77,800
11-000-221-105	Secretarial Salaries	91,960	104,211	109,655
11-000-221-320	Professional Services	2,000	1,800	2,400
11-000-221-390	Purch.Prof. & Tech.Serv.	0	300	400
11-000-221-500	Other Purch. Services	9,459	11,750	11,750
11-000-221-600	Supplies	12,192	11,056	12,603
11-000-221-800	Miscellaneous Expenses	1,669	1,425	1,650
	<b>Total</b>	<b>293,959</b>	<b>314,611</b>	<b>322,803</b>

#### **Improvement of Instruction Services -**

This group of accounts had 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>Actual 1994-95</u>	<u>Budget 1995-96</u>	<u>Tentative Budget 1996-97</u>
11-000-222-100	Salaries	495,601	525,346	550,726
11-000-222-300	Technical Services	5,030	4,882	4,257
11-000-222-500	Purchased Services	263	625	2,600
11-000-222-600	Library Books	42,369	55,121	53,400
11-000-222-600	Periodicals	15,691	18,500	18,700
11-000-222-600	Audio-Visual Supplies	35,745	41,916	34,600
11-000-222-600	Library Supplies	9,814	8,793	15,051
11-000-222-600	Library Comp. Supplies	17,026	36,070	30,530
	<b>Total</b>	<b>621,539</b>	<b>691,253</b>	<b>709,864</b>

**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. Communication costs associated with modems in all libraries are also budgeted within this function.

## **GENERAL ADMINISTRATION**

<u>Account #</u>	<u>Description</u>	<u>Actual 1994-95</u>	<u>Budget 1995-96</u>	<u>Tentative Budget 1996-97</u>
11-000-230-100	Salaries - Treasurer	6,200	6,400	6,545
11-000-230-100	Salaries -Supt.'s Office	365,734	370,723	361,063
11-000-230-331	Legal Services	21,592	28,000	28,000
11-000-230-339	Professional Services	25,110	26,925	28,000
11-000-230-340	Technical Services	2,000	3,200	3,200
11-000-230-530	Postage Expense	19,637	18,535	21,900
11-000-230-530	Telephone Expense	70,960	71,625	70,830
11-999-230-590	Misc. Purch. Services	20,547	28,855	51,800
11-999-230-590	Liability/Fidelity Ins.	226,956	176,127	169,350
11-999-230-600	Supplies	12,667	14,068	13,800
11-999-230-890	Miscellaneous Expenses	37,431	38,272	41,998
	<b>Total</b>	<b>808,834</b>	<b>782,730</b>	<b>796,486</b>

### **General Administration -**

This function includes the activities of the Board of Education and 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, and other expenses of members of the Board.

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>Actual 1994/95</u>	<u>Budget 1995/96</u>	<u>Tentative Budget 1996/97</u>
11-000-240-103	Principals' Salaries	838,265	875,130	898,925
11-000-240-104	Dept. Head/Coord.'s Sal.	553,907	586,215	604,525
11-000-240-105	Secretarial Salaries	421,716	443,608	468,427
11-000-240-500	Purchased Services	17,379	18,274	18,777
11-000-240-600	Office Supplies	48,918	65,714	63,366
11-000-240-800	Miscellaneous Expenses (Including Graduation)	29,502	22,300	28,450
	<b>Total</b>	<b>1,909,687</b>	<b>2,011,241</b>	<b>2,082,470</b>

#### **School Administration -**

The salaries of seven principals, two vice-principals, the Director of Guidance, two full-time coordinators, one full-time department head and the prorated salaries of six department heads & coordinators who also teach, plus fifteen and one-half school secretaries are included here.

### OPERATION/MAINTENANCE OF PLANT

<u>Account #</u>	<u>Description</u>	<u>Actual 1994-95</u>	<u>Budget 1995-96</u>	<u>Tentative Budget 1996-97</u>
11-000-260-100	Oper./Maint. Salaries	1,536,925	1,616,540	1,680,582
11-000-260-100	Non-Instructional Aides	157,971	165,000	167,394
11-000-260-300	Operation Professional/ Technical Services	37,092	42,400	41,500
11-000-260-420	Refuse Removal	29,311	36,055	36,500
11-000-260-420	Equip. Repairs/Maint.	152,946	183,662	150,500
11-000-260-420	Cont.Serv.-Bldgs. & Grds.	75,891	147,776	135,670
11-000-260-520	Property Insurance	121,844	79,126	82,000
11-000-260-590	Misc.Purchased Services (Incl.Towship Security)	18,455	22,450	23,600
11-000-260-610	Building Repair Supplies	81,307	114,463	87,529
11-000-260-610	Grounds Supplies	12,380	19,750	20,354
11-000-260-610	Custodial Supplies	72,818	82,333	80,589
11-000-260-610	Maint. Vehicle Supplies	1,579	1,800	1,800
11-000-260-620	Energy Expenses	412,935	438,900	446,710
11-000-260-800	Crossing Guards	N/A	186,757	194,227
11-000-260-800	Oper./Maint. Misc. Exp.	17,233	28,000	26,550
	<b>Total</b>	<b>2,728,687</b>	<b>3,165,012</b>	<b>3,175,505</b>

#### 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 27 full-time and 3 part-time custodians, 6 grounds workers, 7 maintenance workers and the Manager of Buildings 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 accounting guidelines of the New Jersey Department of Education.

As of 1995-96 the cost of crossing guard expenses that the Board pays to the Township of Nutley are budgeted here.

### PUPIL TRANSPORTATION

<u>Account #</u>	<u>Description</u>	<u>Actual 1994-95</u>	<u>Budget 1995-96</u>	<u>Tentative Budget 1996-97</u>
11-000-270-108	Salaries-Special Ed.	399,862	399,269	452,954
11-000-270-109	Extracurricular Salaries	100,283	97,965	103,068
11-000-270-420	Contracted Vehicle Maint.	11,347	11,600	13,500
11-000-270-512	Extracurricular Contracts	21,493	19,500	20,000
11-000-270-514	Spec. Ed. Contracts	51,352	79,380	81,350
11-000-270-515	Joint Agreement-Spec.Ed	2,520	25,100	25,725
11-000-270-593	Insurance	17,133	12,313	7,500
11-000-270-6XX	Gasoline and Supplies	7,754	12,200	11,600
11-000-270-800	Spec.Ed. Vehicle Maint.	20,915	24,000	22,500
11-000-270-800	Special Ed. Insurance	38,862	27,645	24,000
11-000-270-800	Special Ed. Supplies	3,730	5,000	4,800
11-000-270-800	Special Ed. Gasoline	27,266	28,000	28,200
11-000-270-800	Spec.Ed. Misc. Expen.	4,904	5,000	5,200
11-000-270-890	Miscellaneous Expenses	5,799	6,050	6,200
	<b>Total</b>	<b>713,220</b>	<b>763,022</b>	<b>806,697</b>

#### 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 thirteen aides, the Coordinator of Pupil Transportation and substitutes. Other costs include gas and oil, tires, repairs parts, maintenance service and insurance. In addition, all athletic and field trip costs are included in this category. New and replacement vehicles are budgeted in 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 1996-97 the district will receive \$185,506 for state transportation aid. This will support approximately 23% of the budgeted transportation program not including the costs for replacement vehicles or fringe benefits related to transportation employees.

**BUSINESS SERVICES**

<u>Account #</u>	<u>Description</u>	<u>Actual 1994-95</u>	<u>Budget 1995-96</u>	<u>Tentative Budget 1996-97</u>
11-000-290-100	Business Office Salaries	409,280	433,730	453,569
11-000-290-100	Data Processing Salaries	65,895	73,397	76,324
11-000-290-220	Social Security	362,422	346,192	361,588
11-000-290-241	Pension Costs	37,834	48,546	74,112
11-000-290-290	Employee Benefits	2,729,705	2,834,999	3,109,289
11-000-290-330	Professional Services	7,136	21,283	18,500
11-000-290-340	Technical Services	10,637	35,000	32,000
11-000-290-340	Data Processing Services	20,362	22,405	22,500
11-000-290-500	Misc.Purchased Services	6,200	13,850	13,000
11-000-290-600	Supplies	14,020	19,890	19,250
11-000-290-600	Supplies-Data Processing	4,026	7,000	6,500
11-000-290-890	Crossing Guards	177,011	N/A	N/A
11-000-290-890	Miscellaneous Expenses	791	2,000	1,800
	<b>Total</b>	<b>3,845,319</b>	<b>3,858,292</b>	<b>4,188,432</b>

**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>Actual 1994-95</u>	<u>Budget 1995-96</u>	<u>Tentative Budget 1996-97</u>
11-000-310-930	Trans. to Food Serv.Fund	186,031	200,674	205,099

#### Food Services -

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 and 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 15 full time, 2 part time employees and the Director of Food Services. In 1995-96 one full time position was eliminated and replaced by two part time positions.



### CAPITAL OUTLAY

<u>Account #</u>	<u>Description</u>	<u>Actual 1994-95</u>	<u>Budget 1995-96</u>	<u>Tentative Budget 1996-97</u>
12-130-100-730	Instruc. Equip. Grades 6-8	18,147	12,619	4,736
12-140-100-730	Instruc. Equip. Grades 9-12	58,196	36,209	50,290
12-2XX-100-730	Instruc. Equip. Spec. Ed.	990	4,089	0
12-402-100-730	Athletic Equipment	9,523	10,039	5,403
12-000-100-730	Instruc. Equip.-Elementary	7,955	90,144	23,367
12-000-210-730	Guidance Equipment	8,414	810	0
12-000-220-730	Library/AVA Equipment	19,976	13,676	7,955
12-000-220-730	Sp.Serv. Office Equipment	4,029	0	5,852
12-000-240-730	School Admin. Equipment	8,033	6,174	0
12-000-260-730	Operation/Maint. Equip.	9,298	9,462	2,231
12-000-270-73X	School Buses	24,395	44,800	25,500
12-000-290-730	Business Serv. Equipment	10,216	19,300	0
12-000-400-XXX	Construct. Srv./Supplies	148,207	163,875	86,150
	<b>Total</b>	<b>327,379</b>	<b>411,197</b>	<b>211,484</b>

#### 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.

In 1996-97 the major items of equipment are computers at the five elementary schools, high school business, English, art, industrial arts, high school library, and social studies, and the special services office. New and replacement items will be purchased for the industrial arts department as well as microscopes at both the high school and Franklin school. Other equipment items include AVA and custodial items, and one replacement school bus.

The major construction expenses are for roof restoration work at the high school, completion of the fire alarm system upgrade at the high school, door replacements, sidewalk restoration, electrical work, a new exterior stairway at Lincoln school, and the beginning of a project to upgrade the fire alarm system at Washington School.

### **SUMMER SCHOOL**

<u>Account #</u>	<u>Description</u>	<u>Actual 1994-95</u>	<u>Budget 1995-96</u>	<u>Tentative Budget 1996-97</u>
13-422-100-101	Teachers' Salaries	21,824	24,100	24,100
13-422-240-100	Director's Salary	3,360	3,450	3,450
	<b>Total</b>	<b>25,184</b>	<b>27,550</b>	<b>27,550</b>

#### **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>	Actual Expense <u>1994-95</u>	Budget <u>1995-96</u>	Tentative Budget <u>1996-97</u>
<b><u>Federal</u></b>			
Vocational Education	19,568	14,942	8,428
Title I	161,670	199,665	111,921
Title VI	17,251	17,185	14,607
I.D.E.A. Handicapped	200,496	255,996	229,406
Other	31,140	36,856	0
<b>Total Federal</b>	<b>430,125</b>	<b>524,644</b>	<b>364,362</b>
<b><u>State</u></b>			
Nonpublic Textbooks	20,833	19,843	19,843
Nonpublic Auxiliary Services (Chapter 192)	52,426	152,750	152,750
Nonpublic Handicapped Serv. (Chapter 193)	69,778	86,090	86,090
Nonpublic Nursing Services (Chapter 226)	29,427	37,635	37,635
Technology Grant	0	0	30,845
<b>Total State</b>	<b>172,464</b>	<b>296,318</b>	<b>327,163</b>
<b>Total Special State &amp; Federal Projects</b>	<b>602,589</b>	<b>820,962</b>	<b>691,525</b>

### **Vocational -**

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

### **Title I -**

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

### **Title VI -**

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

## **SPECIAL STATE AND FEDERAL PROJECTS**

(Continued)

### **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 (Chapter 192)-**

Compensatory Education and English as a Second Language programs are provided to the private and parochial children in Nutley's nonpublic schools.

### **Nonpublic Handicapped Services (Chapter 193)-**

Examination and classification services and corrective speech are provided to handicapped students in Nutley's nonpublic schools.

### **Nonpublic Nursing Services (Chapter 226)-**

Various nursing services are provided to all students in Nutley's nonpublic schools.

### **Technology Grant-**

New for 1996-97 - Monies to be used for purchase of computers and related items.



# DEBT SERVICE

# DEBT SERVICE

<u>Account #</u>	<u>Description</u>	<u>Actual</u> <u>1994-95</u>	<u>Budget</u> <u>1995-96</u>	<u>Tentative</u> <u>Budget</u> <u>1996-97</u>
40-701-510-830	Interest Expense	87,676	80,403	74,825
40-701-510-910	Payment of Principal	190,000	128,000	115,000
	<b>Total</b>	<b>277,676</b>	<b>208,403</b>	<b>189,825</b>

# OUTSTANDING BONDS

## 1990 Referendum

Issued - 1992      Principal Amount \$1,700,000

	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>	<u>OUTSTANDING</u> <u>PRINCIPAL</u>
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	63,355.00	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**



School District Budget Statement  
for the School Year 1996-97  
Advertised Enrollments

ESSEX - NUTLEY TOWN

ENROLLMENT CATEGORY	October 15, 1994 Actual	October 15, 1995 Actual	October 15, 1996 Estimated
00011 Pupils on Roll Regular Full-Time	3514	3584	3649
00012 Pupils on Roll Regular Shared-Time	6	4	4
00021 Pupils on Roll - Special Full-Time	148	160	160
00022 Pupils on Roll - Special Shared-Time	8	11	11
00040 Private School Placements	54	46	50
00052 Pupils Sent to Other Dists-Spec Ed Prog	1	4	3
00060 Pupils Received	21	23	23
00070 Pupils in State Facilities	2	2	1

School District Budget Statement  
for the School Year 1996-97

ESSEX - NUTLEY TOWN

Advertised Revenues

Budget Category	Account	1994-95 Actual	1995-96 Revised	1996-97 Anticipated
<b>GENERAL FUND</b>				
00120 Budgeted Fund Balance	10-303		525,000	800,000
Revenues from Local Sources:				
00150 Local Tax Levy	10-1210	26,034,740	26,997,114	28,336,486
00200 Tuition	10-1300	285,682	196,495	230,057
00240 Transportation Fees	10-1400	76,633		
00250 Miscellaneous	10-1XXX	792,602	161,800	200,000
00260 SUBTOTAL		27,189,657	27,355,409	28,766,543
Revenues from State Sources:				
00280 Foundation Aid - Current Expense	10-3110		563,807	553,807
00290 Foundation Aid - Capital Outlay	10-3110		10,599	10,599
00300 Transportation Aid	10-3120	186,875	185,506	185,506
00310 Special Education Aid	10-3130	951,587	1,026,361	1,026,361
00320 Bilingual Education	10-3140	84,614	84,614	84,614
00330 Aid for At-Risk Pupils	10-3150	148,039	148,039	148,039
00340 Transition Aid	10-3170	695,298	497,825	248,913
00370 SUBTOTAL		2,066,413	2,516,751	2,257,839
00408 Adjustment for Prior Year Encumbrances			129,288	
00409 Act (Excess)Deficiency of Rev (Over)/Under Expnd		-581,938		
00410 TOTAL GENERAL FUND		28,674,132	30,526,448	31,824,382
<b>SPECIAL REVENUE FUNDS</b>				
Revenues from State Sources:				
00430 Restricted Entitlements	20-3200	172,464	296,318	327,163
Revenues from Federal Sources:				
00440 P.L. 103-382 Title I	20-4411-4414	161,670	199,665	111,921



School District Budget Statement  
for the School Year 1996-97

ESSEX - NUTLEY TOWN

Advertised Revenues

Budget Category	Account	1994-95 Actual	1995-96 Revised	1996-97 Anticipated
00450 P.L. 103-382 Title VI	20-4415-4416	17,251	17,185	14,607
00460 I.D.E.A. Part B (Handicapped)	20-4420	200,496	255,996	229,406
00470 P.L. 101-392 (Vocational Education)	20-4430	19,568	8,428	8,428
00490 Private Industry Council (JTPA)	20-4700		6,514	
00500 Other	20-4XXX	31,140	36,856	
00510 TOTAL REVENUES FROM FEDERAL SOURCES		430,125	524,644	364,362
00520 TOTAL SPECIAL REVENUE FUNDS		602,589	820,962	691,525
 DEBT SERVICE				
00530 Budgeted Fund Balance	40-303		5,000	4,400
00540 Transfers from Other Funds	40-5200		111,413	
 Revenues from Local Sources:				
00550 Local Tax Levy	40-1210	263,743	88,738	182,437
00560 Miscellaneous	40-1XXX	4,261		
00570 TOTAL REVENUES FROM LOCAL SOURCES		268,004	88,738	182,437
 Revenues from State Sources:				
00580 Debt Service Aid Type II	40-3160	5,028	3,252	2,988
00590 TOTAL LOCAL DEBT SERVICE		273,032	208,403	189,825
00639 Act (Excess)Deficiency of Rev (Over)/Under Expnd		4,644		
00640 TOTAL DEBT SERVICE FUND		277,676	208,403	189,825
00660 TOTAL REVENUES/SOURCES		29,554,397	31,555,813	32,705,732



School District Budget Statement  
for the School Year 1996-97  
Advertised Appropriations

ESSEX - NUTLEY TOWN

Budget Category	Account	1994-95 Expenditures	1995-96 Rev. Approp.	1996-97 Appropriations
<b>GENERAL CURRENT EXPENSE</b>				
00770 Regular Programs - Instruction	11-1XX-100-XXX	12,125,961	12,977,488	13,582,854
00780 Special Education - Instruction	11-2XX-100-XXX	1,283,210	1,425,012	1,500,481
00790 Basic Skills/Remedial - Instruction	11-230-100-XXX	288,785	280,003	316,888
00800 Bilingual Education - Instruction	11-240-100-XXX	125,323	133,012	139,476
00820 School-Spon. Cocurricular Activities-Instruction	11-401-100-XXX	51,289	59,100	113,707
00830 School Sponsored Athletics - Instruction	11-402-100-XXX	455,269	469,219	488,404
00850 Community Services Programs/Operations	11-800-330-XXX	2,170	4,500	3,500
Undistributed Expenditures:				
00860 Instruction	11-000-100-XXX	1,402,885	1,414,234	1,530,029
00880 Health Services	11-000-213-XXX	371,138	392,803	415,091
00890 Other Support Services - Students - Regular	11-000-218-XXX	557,995	578,342	606,710
00900 Other Support Services - Students - Special	11-000-219-XXX	550,268	577,153	600,952
00910 Improvement of Instructional Services	11-000-221-XXX	293,959	314,611	322,803
00920 Educational Media Services - School Library	11-000-222-XXX	621,539	691,253	709,864
00930 Support Services - General Administration	11-000-230-XXX	808,834	782,730	796,486
00940 Support Services - School Administration	11-000-240-XXX	1,909,687	2,011,241	2,082,470
00950 Operation and Maintenance of Plant Services	11-000-260-XXX	2,728,687	3,165,012	3,175,505
00960 Student Transportation Services	11-000-270-XXX	713,220	753,022	806,597
00970 Business and Other Support Services	11-000-290-XXX	3,845,319	3,858,292	4,188,432
00980 Food Services	11-000-310-XXX	186,031	200,674	205,099
00990 Total Undistributed Expenditures		13,989,562	14,739,367	15,440,038
01000 TOTAL GENERAL CURRENT EXPENSE		28,321,569	30,087,701	31,585,348
<b>CAPITAL OUTLAY</b>				
01020 Equipment	12-XXX-XXX-73X	179,172	247,322	125,334
01030 Facilities Acquisition and Construction Services	12-000-4XX-XXX	148,207	163,875	86,150
01040 TOTAL CAPITAL OUTLAY		327,379	411,197	211,484
<b>SPECIAL SCHOOLS</b>				
Summer School:				
01050 Instruction	13-422-100-XXX	21,824	24,100	24,100



School District Budget Statement  
for the School Year 1996-97  
Advertised Appropriations

ESSEX - NUTLEY TOWN

Budget Category	Account	1994-95 Expenditures	1995-96 Rev. Approp.	1996-97 Appropriations
01060 Support Services	13-422-200-XXX	3,360	3,450	3,450
01070 Total Summer School		25,184	27,550	27,550
01230 TOTAL SPECIAL SCHOOLS		25,184	27,550	27,550
01240 GENERAL FUND GRAND TOTAL		28,674,132	30,526,448	31,824,382
 SPECIAL REVENUE FUNDS				
State Projects:				
01260 Nonpublic Textbooks	20-XXX-XXX-XXX	20,833	19,843	19,843
01270 Nonpublic Auxiliary Services	20-XXX-XXX-XXX	52,426	152,750	152,750
01280 Nonpublic Handicapped Services	20-XXX-XXX-XXX	69,778	86,090	86,090
01290 Nonpublic Nursing Services	20-XXX-XXX-XXX	29,427	37,635	37,635
01320 Other Special Projects	20-XXX-XXX-XXX			30,845
01330 Total State Projects		172,464	296,318	327,163
Federal Projects:				
01340 P.L. 103-382 Title I	20-XXX-XXX-XXX	161,670	199,665	111,921
01350 P.L. 103-382 Title VI	20-XXX-XXX-XXX	17,251	17,185	14,607
01360 I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	200,496	255,996	229,406
01370 P.L. 101-392 (Vocational Education)	20-XXX-XXX-XXX	19,568	8,428	8,428
01390 Private Industry Council (JTPA)	20-XXX-XXX-XXX		6,514	
01400 Other Special Projects	20-XXX-XXX-XXX	31,140	36,856	
01410 Total Federal Projects		430,125	524,644	364,362
01420 TOTAL SPECIAL REVENUE FUNDS		602,589	820,962	691,525
 DEBT SERVICE FUNDS				
01430 Debt Service - Regular	40-701-510-XXX	277,676	208,403	189,825
01480 TOTAL DEBT SERVICE FUNDS		277,676	208,403	189,825
01490 Total Expenditures/Appropriations		29,554,397	31,555,813	32,705,732



School District Budget Statement  
for the School Year 1996-97  
Advertised Recapitulation of Balances

ESSEX - NUTLEY TOWN

Budget Category (1)	General Fund (Unreserved) (2)	General Fund (Reserved) Cap. Reserve Account (3)	General Fund (Reserved) Adult Ed. Programs (4)	General Fund (Reserved) Legal Reserves (5)	Debt Service (6)	Totals (7)
01600 Appropriation Balances 6-30-94 (from the Audit)	2,066,987				12,911	2,079,898
01610 Appropriation Balances 6-30-95 (from the Audit)	2,519,638				8,267	2,527,905
01620 Amount Budgeted during FY 95-96	-525,000				-5,000	-530,000
01630 Additional Bal. to be Approp. during FY 95-96						
01640 Additional Bal. Anticipated during FY 95-96	250,000				2,000	252,000
01650 Appropriation Bal. 6-30-96 (est.)	2,244,638				5,267	2,249,905
01660 Amount Budgeted in FY 96-97	-800,000				-4,400	-804,400
01670 Appropriation Balances 6/30/97 (est.)	1,444,638				867	1,445,505



New Jersey Department of Education  
Division of Information, Management and Financial Services

The Advertised Section of the School District Budget Statement

1996 - 1997

ESSEX - NUTLEY TOWN

Per Pupil Cost Calculations

	1993-94 Actual	1994-95 Actual	1995-96 Original Budget	1995-96 Revised Budget	1996-97 Proposed Budget
	(1)	(2)	(3)	(4)	(5)
Per Pupil Cost Calculations:					
Total Comparative Per Pupil Cost	7,121	7,150	7,529	7,442	7,664
Total Classroom Instruction	4,304	4,320	4,551	4,504	4,672
Classroom-Salaries and Benefits	4,110	4,135	4,323	4,274	4,458
Classroom-General Supplies and Textbooks	187	175	214	216	193
Classroom-Purchased Services and Other	6	10	14	14	21
Total Support Services	621	651	682	676	695
Support Services-Salaries and Benefits	561	588	612	605	623
Total Administrative Costs	1,158	1,139	1,188	1,119	1,136
Administration-Salaries and Benefits	911	921	958	943	958
Total Operations and Maintenance of Plant	816	815	876	915	907
Operations & Maintenance of Plant-Salary & Ben.	506	533	554	546	560
Total Food Services Costs	52	51	54	53	54
Total Extracurricular Costs	148	151	155	154	174
Total Equipment Costs	53	49	45	66	33
Employee Benefits as a % of Salaries	16.1	15.3	15.0	14.9	15.6

The information presented in columns 1 through 3 as well as the related descriptions of the per pupil cost calculations are contained in the 1996 Comparative Spending Guide. This publication is available in the board office and public libraries. The same calculations were performed using the 1995-96 revised appropriations and 1996-97 budgeted appropriations presented in this advertised budget. Total Comparative Per Pupil Cost is defined as current expense exclusive of tuition expenditures, transportation, residential costs, and judgments against the school district. With the exception of Total Equipment Cost, each of the other per pupil cost calculations presented is a component of the total comparative per pupil cost, although all components are not shown. The employee benefits percentage does not include pension and social security paid by the State on behalf of the district. Employee benefits is a component of each of the per pupil cost calculations.



**COMPARISON  
WITH OTHER  
ESSEX COUNTY  
SCHOOL  
DISTRICTS**



# BASIC DATA

## ESSEX COUNTY SCHOOL DISTRICTS

<u>DISTRICT</u>	<u>TYPE</u>	<u>GRADE LEVEL</u>	<u>OCT. 1995 ENROLL.*</u>	<u>OCT. 1995 STUDENTS**</u>
Belleville	II	K-12	4,082	4,168.5
Bloomfield	II	K-12	5,184	5,225
Caldwell-West Caldwell	II	K-12	2,248.5	2,263.5
Cedar Grove	II	K-12	1,239	1,253
East Orange	I	K-12	11,899.5	12,294
Essex Fells	II	K-6	176	178
Fairfield	II	K-6	605	609
Glen Ridge	II	K-12	1,246	1,242
Irvington	II	K-12	9,066	9,694.5
Livingston	II	K-12	4,183	4,233
Millburn	II	K-12	2,772	2,793
Montclair	I	K-12	5,974	6,064
Newark	II	K-12	47,888.5	47,007.5
North Caldwell	II	K-6	516	523.5
<u>NUTLEY</u>	<u>II</u>	<u>K-12</u>	<u>3,751.5</u>	<u>3,788.5</u>
Orange	I	K-12	3,980	4,179
Roseland	II	K-6	308	315
So.Orange-Maplewood	II	K-12	5,568.5	5,661.5
Verona	II	K-12	1,621	1,623.5
West Essex Regional	II	7-12	1,215	1,235
West Orange	II	K-12	4,846.5	4,920.5

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Type I - Appointed Board of Education  
School tax levy approved by Board of School Estimate

Type II - Elected Board of Education  
School tax levy approved by voters

\* Number of Pupils on Roll as of 10/15/95

\*\* Number of pupils on Roll plus tuition students minus pupils received from other districts.

1995-96 ESSEX COUNTY STATE AID

DISTRICT	FOUNDATION AID	TRANSPORT./ CATEGOR. AID	TRANSITION AID	DEBT SERVICE	TECHNOLOGY GRANT	TOTAL STATE AID	AMOUNT PER PUPIL	REWARD/ PENALTY
Belleville	4,356,365	3,153,987	0	0	33,939	7,544,291	\$1,810	Reward
Bloomfield	355,795	4,225,629	258,429	1,341	42,540	4,883,734	935	Reward
Caldwell/W.Caldwell	0	1,088,464	77,122	0	18,429	1,184,015	523	Reward
Cedar Grove	0	761,459	0	0	10,202	771,661	616	Penalty
East Orange	72,911,873	14,160,885	0	2,002,056	100,094	89,174,908	7,254	Reward
Essex Fells	0	0	0	0	1,449	1,449	8	Penalty
Fairfield	0	340,392	0	0	4,958	345,350	567	
Glen Ridge	0	625,071	40,495	0	10,112	675,678	544	
Irvington	51,672,145	11,818,009	418,995	50,383	78,930	64,038,462	6,606	
Livingston	0	1,640,322	0	0	34,464	1,674,786	386	Penalty
Millburn	0	1,260,938	0	0	22,740	1,283,678	460	
Montclair	1,844,143	5,156,392	133,684	71,572	49,371	7,255,162	1,196	Reward
Newark	302,417,378	79,983,938	0	4,261,181	382,720	387,045,217	8,234	Penalty
North Caldwell	0	230,303	21,305	0	4,262	255,870	49	
Nutley	564,406	1,444,520	248,913	2,988	30,845	2,291,672	605	Reward
Orange	20,733,612	6,111,389	217,276	741,260	34,024	27,837,561	6,661	
Roseland	0	211,033	0	0	2,565	213,598	678	Penalty
S.Orange/Maplewood	0	3,814,415	137,055	0	46,094	3,997,564	706	Reward
Verona	0	955,374	29,011	0	13,218	997,603	614	
West Essex	0	1,039,032	0	0	10,055	1,049,087	849	
West Orange	0	3,954,467	60,818	0	40,061	4,055,346	824	

# LOCAL TAXES RAISED PER PUPIL 1995-96 SCHOOL YEAR

<u>DISTRICT</u>	<u>1995-96 TAX LEVY</u>	<u>OCT. 1994* ENROLL.</u>	<u>TAXES PER PUPIL</u>
BELLEVILLE	\$23,706,164	3,988	\$ 5,944
BLOOMFIELD	33,476,531	5,101	6,563
CALDWELL/W.CALDWELL	19,936,177	2,270	8,782
CEDAR GROVE	10,607,131	1,244	8,527
EAST ORANGE	14,922,637	12,018	1,242
ESSEX FELS	1,457,786	170	8,575
FAIRFIELD	5,722,454	591	9,683
GLEN RIDGE	10,916,473	1,204	9,067
IRVINGTON	17,035,252	9,941.5	1,714
LIVINGSTON	44,667,980	4,149	10,740
MILLBURN	26,345,064	2,666	9,882
MONTCLAIR	43,348,054	5,867	7,388
NEWARK	80,000,000	47,119	1,698
NORTH CALDWELL	4,300,892	501	8,585
<b>NUTLEY</b>	<b>26,997,114</b>	<b>3,703</b>	<b>7,291</b>
ORANGE	8,933,346	4,062	2,199
ROSELAND	2,536,304	306	8,289
S.ORANGE/MAPLEWOOD	41,552,354	5,303.5	7,835
VERONA	13,771,817	1,574	8,750
WEST ESSEX	16,070,717	1,223.5	13,135
WEST ORANGE	43,160,695	4,708	9,168

Excludes debt service taxes

1995-96 Tax levy - amount of taxes raised by 1995-96 budget

\*Enrollment for 1994 includes resident students, excluding pupils on home instruction or in state facilities.

## 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 (1994-95) is shown below:

	<u>CURRENT*</u> <u>EXPENSE</u>	<u>TOTAL</u> <u>EXPENSE</u>		
Nutley	7,149	8,056		
			<u>AMOUNT ABOVE</u> <u>NUTLEY COST</u>	<u>%</u>
New Jersey Average	7,473	9,227	1,171	14.5
Essex County Average	8,244	10,168	2,112	26.2
All New Jersey K-12	7,511	9,129	1,073	13.3
All New Jersey K-12 3,000 - 5,999	7,584	9,151	1,095	13.6
Low Income Districts	7,388	9,385	1,329	16.5
Low/Mod. Income Districts	6,983	8,670	614	7.6
Mod./High Income Districts	7,618	9,295	1,239	15.4
High Income Districts	8,113	9,637	1,581	19.6

\* Current Expense includes all expenditures except - tuition, transportation, capital outlay, special schools, state and federal projects, community service, debt service.

Source - New Jersey School Boards Association Cost of Education Index - 1994-95

## NEW JERSEY DEPARTMENT OF EDUCATION COMPARATIVE SPENDING GUIDE

In February of 1996, the New Jersey Department of Education released a comprehensive guide which compares various financial and staffing information of all New Jersey school districts. The stated purpose of this publication is to assist the public in learning how individual school districts compare with each other and the state average for similarly configured districts (K-8, K-12, etc.).

The state guide contains some information already available in the Cost-of-Education index. One of the main differences is that it attempts to integrate the cost of employee benefits within each major function, such as instruction, support services, administration, etc.

Listed on the next two pages are certain key indicators found in this guide. Data is listed for all Essex County K-12 districts as well as the average for all K-12 districts in New Jersey. All information is for the most recently completed school year (1994-95).

# FINANCIAL COMPARISONS

Low to High

TOT. GENERAL FUND DISTRICT    AMOUNT	INSTRUCTION DISTRICT    AMOUNT	ADMINISTRATION DISTRICT    AMOUNT	OPER./MAINT DISTRICT    AMOUNT
Bloomfield    \$6,736	Irvington    \$4,038	Bloomfield    \$929	Belleville    \$706
Belleville    6,863	East Orange    4,105	Belleville    971	<b>Nutley    815</b>
Irvington    7,076	Bloomfield    4,186	All NJ K-12    1,055	Montclair    844
<b>Nutley    7,150</b>	<b>Nutley    4,320</b>	Montclair    1,063	Livingston    940
East Orange    7,286	Belleville    4,422	<b>Nutley    1,139</b>	All NJ K-12    962
All NJ K-12    7,502	Orange    4,428	Cald./W.Cld.    1,141	Bloomfield    969
Montclair    7,528	All NJ K-12    4,595	S.Or./Mplwd.    1,154	W. Orange    974
Orange    7,636	S.Or./Mplwd.    4,617	Irvington    1,169	S.Or./Mplwd.    996
S.Or./Mplwd.    7,767	Montclair    4,654	Verona    1,175	Irvington    1,033
Cald./W.Cld.    8,598	Cald./W.Cld.    4,959	Glen Ridge    1,228	Orange    1,036
Glen Ridge    8,716	Glen Ridge    5,036	East Orange    1,266	East Orange    1,114
Newark    8,829	Cedar Grove    5,091	W. Orange    1,288	Glen Ridge    1,166
W. Orange    9,047	Newark    5,147	Orange    1,337	Millburn    1,201
Cedar Grove    9,095	Millburn    5,351	Cedar Grove    1,396	Cald./W.Cld.    1,252
Millburn    9,359	Verona    5,540	Newark    1,407	Verona    1,345
Verona    9,412	W. Orange    5,681	Millburn    1,486	Newark    1,354
Livingston    9,677	Livingston    6,056	Livingston    1,566	Cedar Grove    1,375

# FINANCIAL COMPARISONS

Low to High

SUPPORT SERVICES DISTRICT	AMOUNT	EXTRA-CURR. DISTRICT	AMOUNT
Bloomfield	\$557	Irvington	\$69
Montclair	578	Orange	77
Belleville	603	East Orange	80
East Orange	640	Newark	81
<b>Nutley</b>	<b>651</b>	Bloomfield	94
All NJ K-12	690	Montclair	95
Orange	712	S.Or./Mplwd.	97
Irvington	716	Belleville	126
Newark	818	W. Orange	130
Verona	827	All NJ K-12	137
W. Orange	874	<b>Nutley</b>	<b>151</b>
S.Or./Mplwd.	884	Livingston	177
Livingston	920	Glen Ridge	251
Cedar Grove	921	Millburn	252
Glen Ridge	929	Cald./W.Cld.	256
Cald./W.Cld.	961	Verona	266
Millburn	1,031	Cedar Grove	291

# STAFF COMPARISONS

High to Low

ADMIN./STUD. RATIO DISTRICT	AMOUNT	ADMIN./FAC. RATIO DISTRICT	AMOUNT
Montclair	187.5	Millburn	14.1
<b>Nutley</b>	<b>180.7</b>	Montclair	13.7
Bloomfield	172.4	S.Or./Mplwd.	13.3
S.Or./Mplwd.	162.3	<b>Nutley</b>	<b>13.1</b>
Belleville	157.1	Bloomfield	<b>13.1</b>
Irvington	155.8	Belleville	13.0
All NJ K-12	155.7	W.Orange	12.7
Millburn	154.0	All NJ K-12	12.7
East Orange	146.0	Glen Ridge	12.4
Cald.W/Cld.	144.5	Cald./W.Cld.	12.1
W. Orange	142.4	Cedar Grove	12.0
Glen Ridge	139.6	Verona	11.6
Orange	136.3	Irvington	11.5
Cedar Grove	133.2	Orange	11.1
Verona	126.1	East Orange	10.8
Livingston	114.4	Livingston	10.7
Newark	107.5	Newark	9.2

## STATE MANDATED TESTING RESULTS

### HIGH SCHOOL PROFICIENCY TEST

Administered 10-95

	% Passing
Reading	95.3
Mathematics	98.1
Writing	98.6
All Sections	93.9

The Department of Education has not published the results of these tests at this time, so no comparative information is available.

### EARLY WARNING TEST

Administered 3-95 to 8th grade students

	% Passing
Reading	100.0
Mathematics	94.8
Writing	100.0
All Sections	94.8

There is state-wide information available on this test.

Nutley is considered to be a "DE" socioeconomic district. All New Jersey districts are ranked from lowest ("A") to highest ("J"). There are a total of 78 districts in the DE category. Nutley ranked 5th in reading, 10th in mathematics, and 3rd in writing within the DE group.

Nutley scores in reading and writing ranked above those of the average for "I" districts. In mathematics, our scores ranked above the average for "GH" districts. The scores in reading and writing were within two points of the average for the highest group, the "J" districts.



ESSEX COUNTY RESULTS OF 8TH GRADE EARLY WARNING TEST  
MARCH 1995

<u>DISTRICT</u>	<u>% PASSING</u>
BELLEVILLE	78.6
BLOOMFIELD	84.2
CALDWELL/W.CALDWELL	90.7
CEDAR GROVE	92.9
EAST ORANGE	23.8
GLEN RIDGE	92.6
IRVINGTON	23.9
LIVINGSTON	97.5
MILLBURN	97.5
MONTCLAIR	79.6
NEWARK	33.7
NUTLEY	94.8
ORANGE	18.8
S. ORANGE/MAPLEWOOD	86.7
VERONA	97.0
WEST ESSEX	92.9
WEST ORANGE	82.4

# **OTHER ITEMS**

## **ENROLLMENT**

Since 1990-91, Nutley School District enrollment has been steadily increasing. During that period of time there has been an increase of over 14% which translates to 453 pupils, an average of over 90 additional pupils per year. This increase in enrollment is expected to continue for at least the next several years. Listed below are enrollment figures for the past five years.

<u>Year</u>	<u>Pupils on roll</u>	<u>Increase</u>
1990-91	3298.5	
1991-92	3337	38.5
1992-93	3470	133
1993-94	3553.5	83.5
1994-95	3669	115.5
1995-96	3751.5	82.5

## **SURPLUS**

By law every Board of Education must live within a balanced budget. Anticipated expenditures cannot exceed available funds. Unexpended monies become part of what is called the free balance or surplus.

Over time, a surplus can grow to excessive proportions if specific actions are not taken by the Board. Excess surplus can be used in future budget(s) or for specific unanticipated or unbudgeted needs. The State of New Jersey now requires school districts to appropriate any surplus in excess of 7.5% into subsequent budgets.

Over the years the Board has been able to utilize surplus funds to pay for unanticipated expenditures such as fire alarm replacement, boiler replacement, asbestos projects, excess special education costs, and needed capital improvements including the Franklin School Elevator project and the renovation to the track at DeMuro park.

Surplus is also used each year by the Board as a means for tax relief in the budgeting process. When the amount of surplus becomes too great, larger amounts are used in the following budgets.

As of July 1, 1995 the General Fund Surplus stood at 6.6% of the 1995-96 Budget. As a result, the Board has chosen to utilize \$800,000 from surplus in the 1996-97 Budget. This is an increase of more than 50% from last year. The use of this surplus will reduce the amount of local revenue needed in this year's budget.

STATEMENT OF CAFETERIA ACCOUNT  
1994-95

Retained Earnings - July 1, 1994

\$ 18,487

INCOME

Sale of Food	\$272,732
Government Subsidy	63,194
Board of Education Subsidy	186,031
Other	<u>46,125</u>

TOTAL	\$568,082
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EXPENSES

Salaries	\$243,144
Benefits	143,979
Food & Supplies	181,846
Purchased Services	4,587
Other	<u>2,968</u>

TOTAL	\$576,524
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Retained Earnings - June 30, 1995

\$ 10,045



## NUTLEY PUBLIC SCHOOL BUDGET 1996-97

### PUBLIC BUDGET HEARING

Monday, March 25, 1996 at 7:00 p.m.  
Board of Education  
375 Bloomfield Avenue

### PUBLIC VOTING

Tuesday, April 16, 1996 from 2:30 to 9:00 p.m.

- 1) Approval of taxes for 1996-97 Budget  
(General Fund)
- 2) Election of three members to the School Board  
for three year terms.

### 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 18, 1996

### SCHOOL ELECTION LAW CHANGE

In late 1995, a law was passed changing the way School Elections were to be run. Local boards of education had been responsible for conducting the election, but this responsibility has been transferred to the County Board of Elections. Additionally, the law requires that voting take place at polling places used for General Elections. For Nutley this will mean that voters will not necessarily be voting at the school as they did in the past. Instead, the General Election polling sites must be used.

WHERE TO VOTE

POLLING PLACES BY DISTRICT

	<u>WARD</u>	<u>DISTRICT</u>
Franklin School	1	4
	1	5
Good Shepard School	1	3
	3	7
Grace Church Parish House	3	3
	3	4
High Street Firehouse	2	4
Lincoln School	1	1
	1	2
	1	7
Main Firehouse (Chestnut Street)	2	5
Park Avenue Firehouse	3	2
Radcliffe School	1	6
Spring Garden School	2	2
	2	3
St. Mary's School	3	1
St. Paul's Basement	2	6
Washington School	3	6
Yantacaw School	2	1
	3	5



WHAT WILL APPEAR ON THE BALLOT  
APRIL 16, 1996

QUESTION 1

RESOLVED, That there should be raised  
for General Funds \$28,336,486 for  
the ensuing School Year (1996-97)

YES

NO

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

VOTE FOR THREE

1A



Louis F. Williams

2A



Vincent Moscaritola

3A



Robert J. Rusignuolo

4A



Tracy Scheckel