



**NUTLEY SCHOOL DISTRICT
BUDGET**

1997 - 1998

A LETTER TO THE PEOPLE OF NUTLEY

I am pleased to present the Nutley School District Budget for the 1997-98 School Year. As you will learn when you review this document, there is an extremely small need for additional funds next year, however, there are several important new services which the Board was able to include in this plan. This budget is a reaffirmation of our long standing commitment to provide a quality education at a reasonable cost.

The increase in the budget is less than 1%. This is, by far, the lowest increase anyone can remember. It will require a 1% increase in local taxes from the current year. The budget is below the state "cap" by over \$260,000.

In spite of the small increase, this budget provides for the first time, full time nursing services in every one of the schools. It also includes a full-time substance awareness coordinator, over sixty new computers, and an array of computer related items. In the maintenance area, we will replace windows in one section of Spring Garden School, the Lincoln School Gymnasium, and part of the Franklin Gymnasium, as well as numerous other projects. The budget will maintain the current class size ratios and all of our existing academic and extracurricular programs.

It is important for the public to realize that Nutley continues to experience growth in its enrollment, an increase of 49 pupils this year, and an increase of over 500 additional pupils since 1990-91. The public should also be aware that while there was a state aid increase this year, the additional money basically replaced the amount that the state cut last year. State support is still the same as it was about a decade ago.

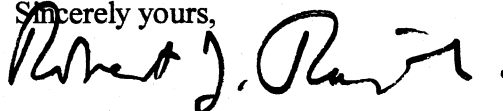
The students in the district continue to excel. Our elementary pupils all scored above the 94th percentile on the Iowa tests. The 8th grade performance on the Early Warning Test was outstanding. Almost 96% of our students passed all three sections. At the high school, our SAT scores were above the state average, and our HSPT scores showed over 90% of our pupils passing each section. Fourteen of our seniors were designated as distinguished scholars by the State of New Jersey. We have four National Merit commended students and one semi-finalist. We were one of only six districts in Essex County to receive a financial award for academic achievement.

As proud as we are of these outstanding results, we also point with pride to the fact that we accomplish our mission while spending far less than most districts. In the last completed school year we spent more than \$1100 less per pupil than the average K-12 district in New Jersey, and over \$2300 less than the average in Essex County. Out of twenty-one Essex county districts, we are the 19th lowest in spending.

While there may be districts that perform better than Nutley on standardized tests, and while there are some who spend less than we do, there are few, if any, who can match our record of pupil success with our modest cost. This is not a new phenomenon; it is something that has happened year after year.

It is now time for the public to make its decision on the school budget for the next fiscal year. We urge you to review the facts and cast an informed vote on April 15, 1997. We encourage every eligible voter to participate.

Sincerely yours,

A handwritten signature in black ink, appearing to read "Robert J. Rusignuolo", followed by a period.

Robert J. Rusignuolo, President
Nutley Board of Education
March, 1997

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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
 - 216-Related Services
 - 217-Extraordinary Services
 - 218-Guidance Services
 - 219-Child Study Team
 - 221-Improvement of Instruction
 - 222-Library/Audio Visual
 - 223-Instructional Staff Training
 - 230-Board of Education/General Administration
 - 240-School Administration
 - 260-Operation and Maintenance of Plant
 - 270-Student Transportation
 - 290-Business Services
 - 291-Employee Benefits
- 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

	<u>Actual</u> <u>1994-96</u>	<u>Budget</u> <u>1996-97</u>	<u>Proposed</u> <u>1997-98</u>
<u>GENERAL FUND</u>			
Local Sources:			
Surplus Appropriated	525,000	800,000	750,000
Tuition Receipts	331,610	230,057	204,421
Miscellaneous	321,593	200,000	220,000
Local Tax Levy	26,997,114	28,336,486	28,633,379
Total Local Sources	28,175,317	29,566,543	29,807,800
State Sources:			
Foundation Aid/Core Curriculum Aid	574,406	564,406	701,103
Transportation Aid	185,506	185,506	184,842
Special Education Aid	1,026,361	1,026,361	1,345,446
At Risk Aid	148,039	148,039	N.A.
Bilingual Education Aid	84,614	84,614	72,964
Transition Aid	497,825	248,913	N.A.
Academic Achievement Award	N.A.	N.A.	59,595
Total State Sources	2,516,751	2,257,839	2,363,950
PRIOR YEAR ENCUMBRANCES	0	196,111	0
TOTAL GENERAL FUND	30,692,068	32,020,493	32,171,750
<u>SPECIAL REVENUE FUND</u>			
State Projects:			
Nonpublic Textbooks	19,204	23,752	23,752
Nonpublic Auxiliary Services	71,727	122,392	122,392
Nonpublic Handicapped Services	74,827	79,685	79,685
Nonpublic Nursing Services	37,635	33,547	33,547
Tech.Grant/Distance Learn. Ntwk.	0	30,845	160,016
Total State Projects	203,393	290,221	419,392
Federal:			
Title I	192,741	134,845	114,618
Title VI	16,824	14,158	11,727
IDEA(Hdcp.)	234,058	261,316	288,770
Vocational	8,285	19,240	19,240
Other	37,934	39,649	0
Total Federal Projects	489,842	469,208	434,355
TOTAL SPECIAL PROJECTS	693,235	759,429	853,747

REVENUES (Continued)

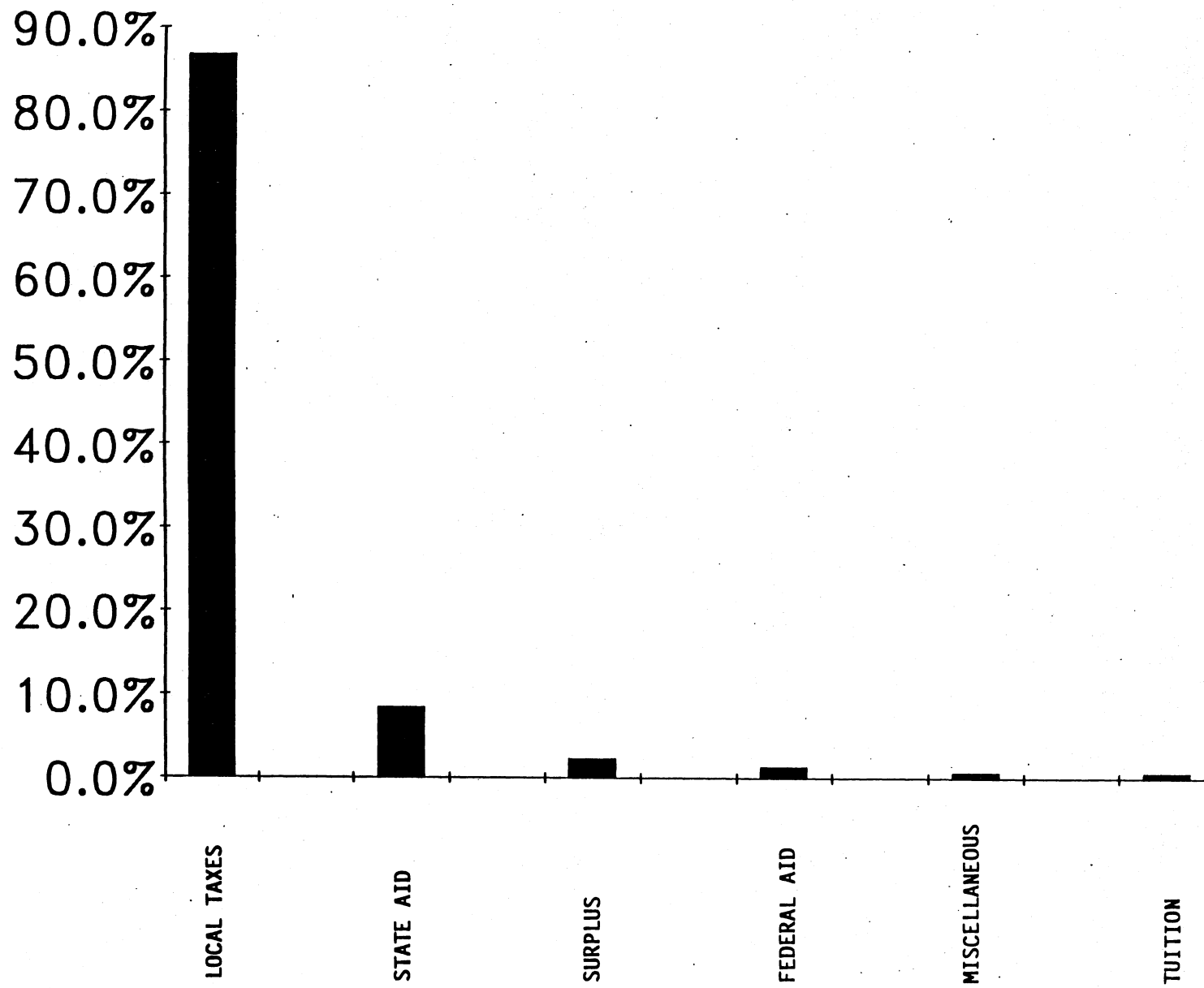
	<u>Actual</u> <u>1995-1996</u>	<u>Budget</u> <u>1996-1997</u>	<u>Proposed</u> <u>1997-1998</u>
<u>DEBT SERVICE</u>			
Appropriation from Surplus	116,413	4,400	653
State Aid	3,252	2,988	2,333
Local Tax Levy	88,738	182,437	181,319
TOTAL DEBT SERVICE	208,403	189,825	184,305
TOTAL BUDGET	31,593,706	32,969,747	33,209,802

1997-98 BUDGET REVENUE DISTRIBUTION

<u>SOURCE</u>	<u>AMOUNT</u>	<u>% OF REVENUE</u>
Local Taxes	\$28,814,698	86.8
State Aid*	2,785,675	8.4
Surplus	750,653	2.3
Federal Aid	434,355	1.3
Miscellaneous	220,000	0.7
Tuition	204,421	0.6
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Total Revenue	\$33,209,802	100.0

* Includes \$259,376 in non-public aid

1997-98 BUDGET REVENUE DISTRIBUTION

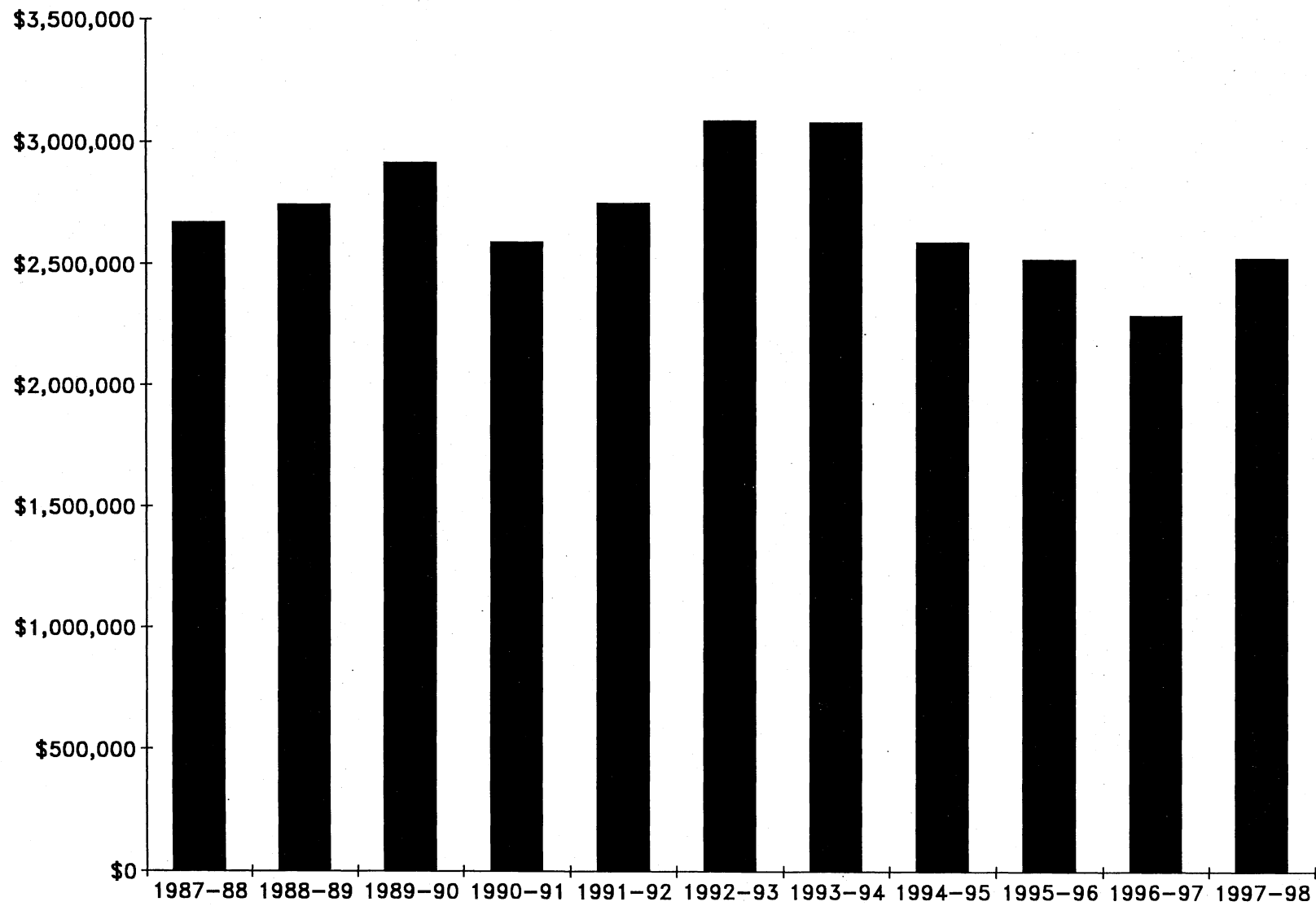


STATE AID - 1987 TO PRESENT

<u>YEAR</u>	<u>AMOUNT</u>	<u>INCREASE (DECREASE)</u>	<u>%INCREASE/ (DECREASE)</u>
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
1997-98	\$2,523,966	235,282	10.28

Excluding debt service and non-public aid.

STATE AID 1987 - 1998



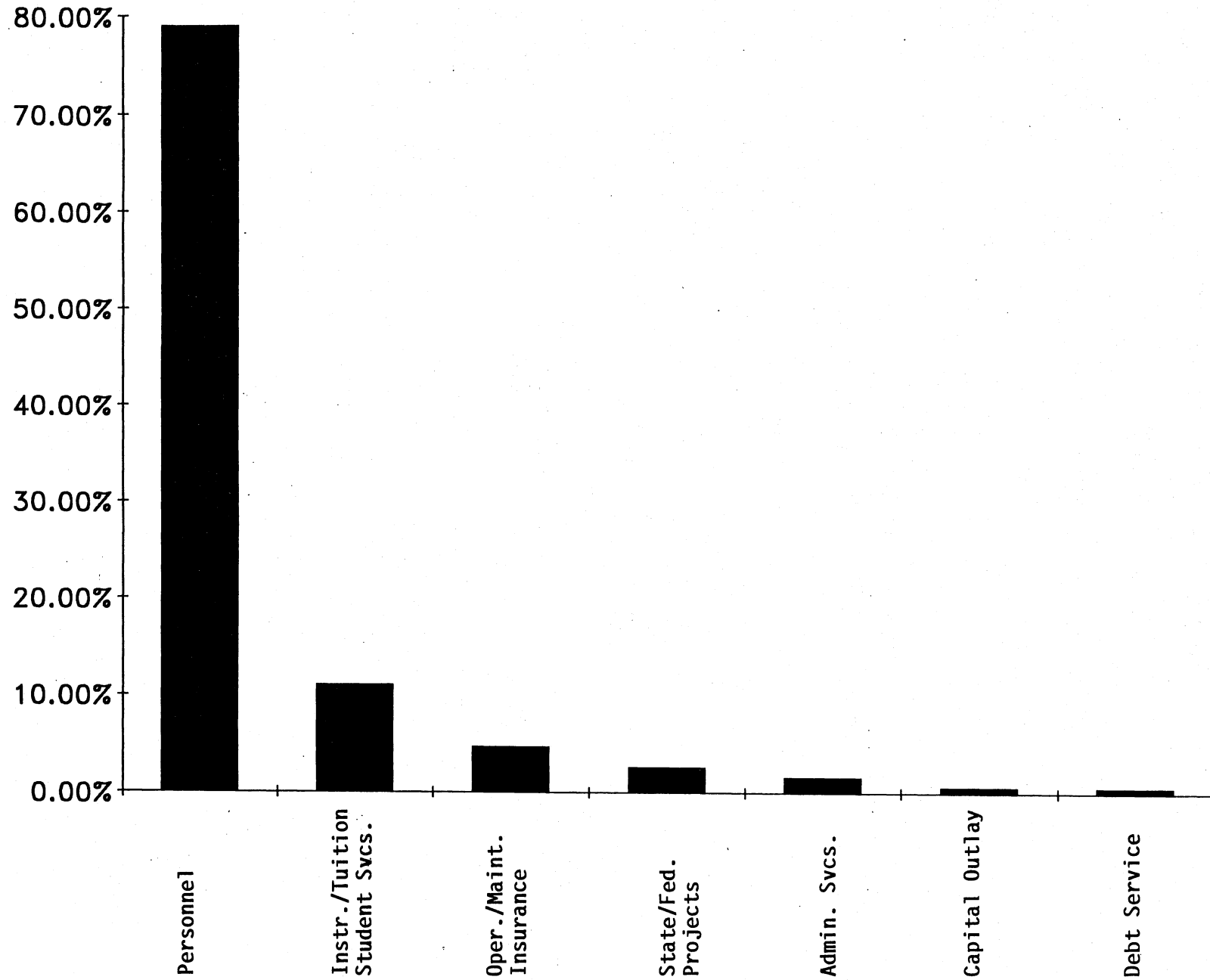
EXPENDITURE SUMMARY

<u>Account</u>	<u>Description</u>	<u>Actual 1995-96</u>	<u>Budget 1996-97</u>	<u>Proposed 1997-98</u>
CURRENT EXPENSE - (Fund 11)				
1XX-100	Regular Instruction	12,963,067	13,763,985	14,205,472
150-100	Home Instruction	36,163	41,100	44,100
2XX-100	Special Education	1,362,001	1,411,084	1,228,502
230-100	Basic Skills	271,774	298,335	302,111
240-100	Bilingual	132,182	139,476	144,313
40X-100	Extracurricular/Athletics	508,415	602,671	602,502
800-330	Community Services	1,333	3,500	3,500
000-100	Tuition	1,327,378	1,539,029	1,714,823
000-213	Health Services	400,172	449,091	503,617
000-216	Related Student Services	0	0	146,642
000-217	Extraordinary Stud. Serv.	0	0	16,350
000-218	Guidance Services	595,777	684,933	706,207
000-219	Child Study Team	574,081	600,952	621,133
000-221	Improvement of Instruction	276,548	275,883	283,782
000-222	Library/Media Service	650,543	714,492	704,623
000-223	Instruct. Staff Train. Serv.	42,625	47,120	49,440
000-230	General Administration	718,448	781,971	796,715
000-240	School Administration	1,995,671	1,907,470	1,898,282
000-260	Operation/Maint. of Plant	2,962,513	3,172,619	3,277,871
000-270	Pupil Transportation	772,703	835,600	833,278
000-290	Business Services	569,475	657,511	612,722
000-291	Employee Benefits	3,288,277	3,535,899	3,048,411
000-310	Food Services	202,233	205,099	205,000
CURRENT EXPENSE TOTAL		29,651,379	31,667,820	31,949,396
CAPITAL OUTLAY - (Fund 12)				
	Equipment	231,131	231,240	56,584
	Construction Services	146,667	93,883	138,255
CAPITAL OUTLAY TOTAL		377,798	325,123	194,839
SUMMER SCHOOL-(Fund 13)		24,643	27,550	27,515
GENERAL FUND TOTAL		30,053,820	32,020,493	32,171,750
SPECIAL PROJECTS-(Fund 20)				
	State Projects	203,393	290,221	419,392
	Federal Projects	489,842	469,208	434,355
SPECIAL PROJECTS TOTAL		693,235	759,429	853,747
DEBT SERVICE-(Fund 40)		208,403	189,825	184,305
BUDGET TOTAL		30,955,458	32,969,747	33,209,802

1997-98 BUDGET COST DISTRIBUTIONS

<u>ITEM</u>	<u>AMOUNT</u>	<u>% OF BUDGET</u>
Salaries	\$23,203,828	69.87
Fringe Benefits	3,048,411	9.18
Tuition	1,714,823	5.16
Operation/Maintenance Expenses	1,277,861	3.85
Instructional/Library Supplies & Expenses	1,001,238	3.01
State/Federal Projects	853,747	2.57
Administrative Services & Supplies	490,817	1.48
Insurance	263,295	0.79
Transportation Expenses	214,500	0.65
Food Service	205,000	0.62
Crossing Guards	202,000	0.61
Extra-Curricular Expenses	197,805	0.60
Capital Outlay	194,839	0.59
Debt Service	184,305	0.55
Student Services	127,511	0.38
Curriculum/Professional Development Expenses	29,822	0.09
 Total Expenses	 \$33,209,802	 100.00

1997 - 98 COST DISTRIBUTIONS



GENERAL FUND

CURRENT EXPENSE

REGULAR INSTRUCTION

<u>Account #</u>	<u>Description</u>	<u>Actual 1995-96</u>	<u>Budget 1996-97</u>	<u>Tentative Budget 1997-98</u>
11-110-100-101	Kdg. Teachers' Salaries	393,409	421,987	437,845
11-120-100-101	1-5 Teachers' Salaries	4,594,464	4,820,045	4,950,597
11-130-100-101	6-8 Teachers' Salaries	3,029,840	3,304,861	3,434,631
11-140-100-101	9-12 Teachers' Salaries	4,216,432	4,433,764	4,580,113
	Teachers' Salaries Total	12,234,145	12,980,657	13,403,186
11-190-100-340	Prof./Tech. Services	2,192	5,895	4,955
11-190-100-500	Other Pur. Instruct. Serv.	21,978	38,453	41,800
11-190-100-610	Teaching Supplies	585,390	610,789	581,057
11-190-100-640	Textbooks	110,457	112,741	158,524
11-190-100-800	Misc. Instruct. Expense	8,905	15,450	15,950
	Sub-Total	728,922	783,328	802,286
	Regular Instruction Total	12,963,067	13,763,985	14,205,472

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 1996-97 there were 211 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. During 1995-96, costs for instructional communications and repair of instructional equipment were placed in this category, with full budget implementation beginning in 1996-97.

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.

HOME INSTRUCTION

11-150-100-101	Teachers' Salaries	29,493	36,000	38,000
11-150-100-320	Prof./Educational Serv.	6,670	5,000	6,000
11-150-100-800	Misc. Instruct. Expense	0	100	100
	Total	36,163	41,100	44,100

Home Instruction-

Previously, these costs were included under Special Education. Effective with the 1997-98 school year, the New Jersey Department of Education has indicated that these costs are to be placed under Regular Instruction.

SPECIAL EDUCATION

<u>Account #</u>	<u>Description</u>	<u>Actual 1995-96</u>	<u>Budget 1996-97</u>	<u>Tentative Budget 1997-98</u>
11-201-100- <u>Mentally Retarded -Educable</u>				
101	Teacher's Salary	68,940	71,663	74,263
106	Aide's Salary	30,562	16,989	16,035
610	Supplies	1,085	800	1,271
640	Textbooks	63	450	300
800	Misc. Expenses	0	50	50
Total		100,650	89,952	91,919
11-204-100- <u>Neurologically Impaired</u>				
101	Teachers' Salaries	162,038	198,646	205,427
106	Aides' Salaries	60,264	78,055	72,084
610	Supplies	5,292	9,500	10,710
640	Textbooks	2,234	2,250	2,500
800	Misc. Expenses	0	100	100
Total		229,828	288,551	290,821
11-205-100- <u>Perceptually Impaired</u>				
101	Teachers' Salaries	317,391	373,619	389,183
610	Supplies	5,506	5,521	6,225
640	Textbooks	2,599	5,600	5,500
800	Misc. Expenses	0	1,000	500
Total		325,496	385,740	401,408
11-212-100- <u>Multiply Handicapped</u>				
101	Teachers' Salaries	41,768	0	0
106	Aides' Salaries	16,560	0	0
610	Supplies	955	960	0
640	Textbooks	129	200	0
800	Misc. Expenses	0	100	0
Total		59,412	1,260	0
11-213-100- <u>Resource Room/Center</u>				
101	Teachers' Salaries	307,665	303,546	290,741
610	Supplies	6,386	9,716	9,200
640	Textbooks	1,445	1,750	1,800
800	Misc. Expenses	200	50	50
Total		315,696	315,062	301,791

SPECIAL EDUCATION

<u>Account #</u>	<u>Description</u>	<u>Actual 1995-96</u>	<u>Budget 1996-97</u>	<u>Tentative Budget 1997-98</u>
11-215-100- <u>Pre-School Handicapped</u>				
101	Teacher's Salary	38,466	41,189	42,722
106	Aides' Salaries	25,942	31,804	24,845
610	Supplies	1,024	950	900
640	Textbooks	294	0	100
800	Misc. Expenses	0	100	50
Total		65,726	74,043	68,617
11-217-100- <u>Supplementary Instruction</u>				
101	Teachers' Salaries	126,175	78,678	73,246
610	Supplies	816	450	600
640	Textbooks	184	0	100
Total		127,175	79,128	73,946
11-218-100- <u>Speech</u>				
101	Teachers' Salaries	118,383	122,555	0
610	Supplies	956	918	0
640	Textbooks	207	200	0
800	Misc. Expenses	0	50	0
Total		119,546	123,723	0
11-220-100- <u>Extraordinary Services</u>				
106	Aides' Salaries	0	39,000	0
320	Professional Services	18,333	13,500	0
600	Supplies & Materials	139	325	0
800	Misc. Expenses	0	800	0
Total		18,472	53,625	0
Special Education Total		1,362,001	1,411,084	1,228,502

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 1996-97 there were 22 full time, 2 part time Special Education teachers and 10 Special Education instructional aides, 3 of which are for inclusion services. These employees serviced 576 pupils (including speech instruction). Extraordinary services for pupils who need addition services beyond the regular programs such as physical therapy. In addition to the local effort, federal funds in the amount of \$288,770 supplement the Special Education program.

As of the 1997-98 budget, Speech and Extraordinary Services will be moved to a different section of the budget, in accordance with the N.J. Department of Education requirements.

BASIC SKILLS

<u>Account #</u>	<u>Description</u>	<u>Actual 1995-96</u>	<u>Budget 1996-97</u>	<u>Tentative Budget 1997-98</u>
11-230-100-101	Teachers' Salaries	263,381	291,738	295,211
11-230-100-106	Aides' Salaries	2,320	0	0
11-230-100-610	Supplies	5,354	5,647	5,200
11-230-100-640	Textbooks	51	400	1,200
11-230-100-800	Misc. Expenses	668	550	500
	Total	271,774	298,335	302,111

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 1996-97 there were 7.9 teaching positions in Basic Skills.

BILINGUAL

<u>Account #</u>	<u>Description</u>	<u>Actual 1995-96</u>	<u>Budget 1996-97</u>	<u>Tentative Budget 1997-98</u>
11-240-100-101	Teachers' Salaries	129,962	136,776	141,563
11-240-100-610	Supplies	1,578	1,850	2,000
11-240-100-640	Textbooks	642	850	750
	Total	132,182	139,476	144,313

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 51% of this program in 1997-98, not including the cost of employee fringe benefits. Two and one-half teachers were employed in this program during 1996-97.

EXTRACURRICULAR ACTIVITES

<u>Account #</u>	<u>Description</u>	<u>Actual 1995-96</u>	<u>Budget 1996-97</u>	<u>Tentative Budget 1997-98</u>
11-401-100-100	Salaries	53,068	112,207	113,240
11-401-100-800	Misc. Expenses	1,565	1,890	1,750
	Total	54,633	114,097	114,990

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 1995-96</u>	<u>Budget 1996-97</u>	<u>Tentative Budget 1997-98</u>
11-402-100-100	Athletic Salaries	279,437	289,481	291,457
11-402-100-500	Purchased Services	40,549	40,800	44,190
11-402-100-600	Supplies	48,635	57,981	53,115
11-402-100-800	Other Expenses	85,161	100,312	98,750
	Total	453,782	488,574	487,512

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>Actual</u> <u>1995-96</u>	<u>Budget</u> <u>1996-97</u>	<u>Proposed</u> <u>1997-98</u>
All Sports	69,380	84,032	81,548
Band/Cheerleaders	28,083	26,986	27,267
Bowling	5,677	4,792	5,645
Crew	33,474	39,461	37,083
Golf	5,713	5,598	6,023
Rifle	3,690	5,364	5,623
Track & Field	37,930	36,712	39,802
Cross Country	6,837	7,576	8,810
Winter Track	17,962	18,201	19,492
Baseball	23,811	28,099	24,864
Basketball	25,791	24,348	25,478
Football	79,133	85,965	84,064
Soccer	21,679	22,519	23,670
Tennis	4,233	4,398	4,481
Wrestling	18,013	19,826	15,700
Girls' Basketball	20,060	23,180	22,718
Girls' Soccer	22,227	21,632	23,747
Softball	15,721	15,695	16,928
Girls' Tennis	4,381	4,274	4,506
Volleyball	9,161	9,066	9,063
Swimming	826	850	1,000
	453,782	488,574	487,512

COMMUNITY SERVICE

<u>Account #</u>	<u>Description</u>	<u>Actual 1995-96</u>	<u>Budget 1996-97</u>	<u>Tentative Budget 1997-98</u>
11-800-300-100	Salaries	1,333	3,500	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 1995-96 school year the schools were used free of charge 2,406 times: 673 scouts, 61 Parent Teacher Associations meetings and activities, 264 student activities, 671 town activities, 2 for election instructions, 8 for Music Boosters Association, 2 for the Academic Booster Club, 46 for 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, 653 for extended day care program, 1 for candidates night and the School Board Budget Hearing and Elections.

TUITION

<u>Account #</u>	<u>Description</u>	<u>Actual 1995-96</u>	<u>Budget 1996-97</u>	<u>Tentative Budget 1997-98</u>
11-000-100-56X	Tuition - Special Ed.	1,327,378	1,539,029	1,714,823

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 was required to pay tuition for those students attending the Essex County Vocational School. This represented a new cost of \$51,600. This will be a continuing obligation, subject to increases in cost and adjustments in actual enrollments.

HEALTH SERVICES

<u>Account</u>	<u>Description</u>	<u>Actual 1995-96</u>	<u>Budget 1996-97</u>	<u>Tentative Budget 1997-98</u>
11-000-213-100	Salaries	364,513	415,848	468,054
11-000-213-300	Prof./Tech. Services	23,575	18,500	21,000
11-000-213-500	Other Purchased Services	42	325	300
11-000-213-600	Supplies	12,042	14,068	13,963
11-000-213-800	Miscellaneous Expenses	0	350	300
	Total	400,172	449,091	503,617

Health Services -

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

The Board of Education added 2 additional nurses at the elementary schools during the 1996-97 school year so as to provide a full time nurse at each elementary school. These positions will be maintained in the 1997-98 budget.

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

RELATED STUDENT SERVICES

<u>Account</u>	<u>Description</u>	<u>Actual 1995-96</u>	<u>Budget 1996-97</u>	<u>Tentative Budget 1997-98</u>
11-000-216-100	Salaries	0	0	126,737
11-000-216-320	Prof. Educational Serv.	0	0	18500
11-000-216-600	Supplies	0	0	1,355
11-000-216-800	Miscellaneous Expenses	0	0	50
	Total	0	0	146,642

Related Student Services-

This new function is used to record the costs of related services provided to students as a result of an I.E.P. - such as speech therapy, occupational therapy and physical therapy. These were previously listed under Extraordinary Services.

EXTRAORDINARY STUDENT SERVICES

<u>Account</u>	<u>Description</u>	<u>Actual 1995-96</u>	<u>Budget 1996-97</u>	<u>Tentative Budget 1997-98</u>
11-000-217-100	Salaries	0	0	16,000
11-000-217-600	Supplies	0	0	250
11-000-217-800	Misc. Expenses	0	0	100
	Total	0	0	16,350

Extraordinary Student Services -

This function is used to record the costs of services provided to students that are unique - such as one-to-one aides. In prior years, these costs were considered Special Education instructional costs.

GUIDANCE SERVICES

<u>Account #</u>	<u>Description</u>	<u>Actual 1995-96</u>	<u>Budget 1996-97</u>	<u>Tentative Budget 1997-98</u>
11-000-218-104	Professional Salaries	433,097	526,583	552,708
11-000-218-105	Secretarial Salaries	92,766	91,539	78,306
11-000-218-320	Prof. Educational Serv.	1,564	2,000	2,000
11-000-218-390	Prof./Tech. Services	46,218	40,000	45,000
11-000-218-500	Purchased Services	179	500	2,070
11-000-218-600	Supplies	20,043	23,061	24,623
11-000-218-800	Miscellaneous Expenses	1,910	1,250	1,500
	Total	595,777	684,933	706,207

Guidance Services -

Guidance Services are available in grades 7-12 via six certified counselors and the high school guidance coordinator. This account also includes the salaries of three clerical employees plus supplies and expenses needed to operate the guidance office 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.

In 1997-98, the District will employ a full time Substance Awareness Coordinator who will be responsible for counseling and programs designed to keep pupils "substance free".

CHILD STUDY TEAM

<u>Account #</u>	<u>Description</u>	<u>Actual 1995-96</u>	<u>Budget 1996-97</u>	<u>Tentative Budget 1997-98</u>
11-000-219-104	Professional Salaries	562,286	585,305	606,133
11-000-219-592	Purchased Services	3,242	4,100	4,100
11-000-219-600	Supplies	8,553	11,397	10,750
11-000-219-800	Miscellaneous Expenses	0	150	150
	Total	574,081	600,952	621,133

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 1995-96</u>	<u>Budget 1996-97</u>	<u>Tentative Budget 1997-98</u>
11-000-221-102	Supervisory Salaries	103,369	106,545	108,236
11-000-221-104	Professional Salaries	56,160	46,680	48,460
11-000-221-105	Secretarial Salaries	106,523	109,655	114,364
11-000-221-390	Purch.Prof. & Tech.Serv.	285	600	400
11-000-221-500	Other Purch. Services	34	650	600
11-000-221-600	Supplies	9,237	11,103	11,022
11-000-221-800	Miscellaneous Expenses	940	650	700
	Total	276,548	275,883	283,782

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.

Professional development costs for teachers were included in this function through the 1996-97 school year. These costs have now been moved into function 223 as of 1997-98.

LIBRARY/AUDIO-VISUAL

<u>Account #</u>	<u>Description</u>	<u>Actual 1995-96</u>	<u>Budget 1996-97</u>	<u>Tentative Budget 1997-98</u>
11-000-222-100	Salaries	525,531	552,526	555,277
11-000-222-300	Technical Services	3,692	4,317	0
11-000-222-500	Purchased Services	1,794	2,600	3,270
11-000-222-600	Supplies	119,526	155,049	146,076
	Total	650,543	714,492	704,623

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.

INSTRUCTIONAL STAFF TRAINING SERVICES

<u>Account</u>	<u>Description</u>	<u>Actual 1995-96</u>	<u>Budget 1996-97</u>	<u>Tentative Budget 1997-98</u>
11-000-223-104	Professional Salaries	30,986	31,120	32,340
11-000-223-320	Prof. Educational Services	1,533	2,400	4,000
11-000-223-500	Other Purchased Serv.	9,208	11,100	10,600
11-000-223-600	Supplies	368	1,500	1,500
11-000-223-800	Misc. Expenses	530	1,000	1,000
	Total	42,625	47,120	49,440

Instructional Staff Training Services -

Activities that contribute to the professional developmnet of the instructional staff are recorded within this function. Funds are provided for the costs of attending conferences and workshops and for in-service training activities occuring beyond the regular work day. This category of accounts was previously part of Improvement of Instruction Services.

GENERAL ADMINISTRATION

<u>Account #</u>	<u>Description</u>	<u>Actual 1995-96</u>	<u>Budget 1996-97</u>	<u>Tentative Budget 1997-98</u>
11-000-230-100	Salaries - Treasurer	6,355	6,545	6,725
11-000-230-100	Salaries - Supt's Office	372,204	350,063	369,245
11-000-230-331	Legal Services	11,040	28,000	28,000
11-000-230-339	Professional Services	24,300	28,000	28,750
11-000-230-340	Technical Services	2,200	3,200	3,200
11-000-230-530	Postage Expense	21,272	21,900	23,350
11-000-230-530	Telephone Expense	65,214	70,830	85,900
11-999-230-590	Misc. Purch. Services	30,211	53,285	41,500
11-999-230-590	Liability/Fidelity Ins.	135,697	164,350	155,145
11-999-230-600	Supplies	12,936	13,800	13,800
11-999-230-890	Miscellaneous Expenses	37,019	41,998	41,100
	Total	718,448	781,971	796,715

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, 1 clerk/typist, supplies, miscellaneous expenses and services.

SCHOOL ADMINISTRATION

<u>Account #</u>	<u>Description</u>	<u>Actual 1995/96</u>	<u>Budget 1996/97</u>	<u>Tentative Budget 1997/98</u>
11-000-240-103	Principals' Salaries	872,815	843,925	894,424
11-000-240-104	Dept. Head/Coord.'s Sal.	585,285	484,525	420,320
11-000-240-105	Secretarial Salaries	444,030	468,427	470,726
11-000-240-500	Purchased Services	19,940	18,777	13,645
11-000-240-600	Office Supplies	43,855	63,366	66,492
11-000-240-800	Miscellaneous Expenses (Including Graduation)	29,746	28,450	32,675
	Total	1,995,671	1,907,470	1,898,282

School Administration -

The salaries of seven principals, two vice-principals, and the pro-rated salaries of eight department heads and coordinators who also teach, plus fifteen and one-half school secretaries are included here. One department head position was abolished during 1996-97.

OPERATION/MAINTENANCE OF PLANT

<u>Account #</u>	<u>Description</u>	<u>Actual 1995-96</u>	<u>Budget 1996-97</u>	<u>Tentative Budget 1997-98</u>
11-000-260-100	Oper./Maint. Salaries	1,610,869	1,672,182	1,747,356
11-000-260-100	Non-Instructional Aides	159,018	167,394	170,004
11-000-260-300	Operation Professional/ Technical Services	38,208	41,500	42,000
11-000-260-420	Refuse Removal	28,304	36,500	37,500
11-000-260-420	Equip. Repairs/Maint.	168,306	150,500	150,500
11-000-260-420	Cont.Serv.-Bldgs. & Grds.	87,008	137,320	146,456
11-000-260-520	Property Insurance	71,379	82,000	82,650
11-000-260-590	Misc.Purchased Services (Incl.Towship Security)	22,909	23,600	24,350
11-000-260-610	Building Repair Supplies	86,518	88,879	90,533
11-000-260-610	Grounds Supplies	19,219	20,839	21,745
11-000-260-610	Custodial Supplies	66,803	82,618	82,177
11-000-260-610	Maint. Vehicle Supplies	2,078	1,800	2,000
11-000-260-620	Energy Expenses	396,833	446,710	452,300
11-000-260-800	Crossing Guards	185,411	194,227	202,000
11-000-260-800	Oper./Maint. Misc. Exp.	19,650	26,550	26,300
	Total	2,962,513	3,172,619	3,277,871

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 1995-96</u>	<u>Budget 1996-97</u>	<u>Tentative Budget 1997-98</u>
11-000-270-108	Salaries-Special Ed.	459,460	452,954	482,827
11-000-270-109	Extracurricular Salaries	103,407	103,068	110,451
11-000-270-420	Contracted Vehicle Maint.	41,006	36,000	39,000
11-000-270-512	Extracurricular Contracts	26,341	20,000	25,000
11-000-270-514	Spec. Ed. Contracts	71,810	81,350	70,000
11-000-270-515	Joint Agreements-Sp.Ed.	0	54,728	25,000
11-000-270-593	Insurance	22,227	31,500	25,500
11-000-270-600	Gasoline and Supplies	37,573	44,600	44,000
11-000-270-890	Miscellaneous Expenses	10,879	11,400	11,500
	Total	772,703	835,600	833,278

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, repair 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.

In 1996-97 the district will receive \$184,842 for state transportation aid. This will support approximately 22% of the budgeted transportation program not including the costs for replacement vehicles or fringe benefits related to transportation employees.

The requirement to separate accounts for certain costs related to Special Education was rescinded by the State of New Jersey for the 1997-98 school year.

BUSINESS SERVICES

<u>Account #</u>	<u>Description</u>	<u>Actual 1995-96</u>	<u>Budget 1996-97</u>	<u>Tentative Budget 1997-98</u>
11-000-290-100	Business Office Salaries	433,850	453,569	421,332
11-000-290-100	Data Processing Salaries	73,097	76,324	78,985
11-000-290-330	Professional Services	4,556	18,500	18,500
11-000-290-340	Technical Services	9,632	32,000	32,000
11-000-290-340	Data Processing Services	21,740	36,000	22,500
11-000-290-500	Misc.Purchased Services	4,352	13,000	11,400
11-000-290-600	Supplies	16,093	19,818	19,405
11-000-290-600	Supplies-Data Processing	4,841	6,500	6,800
11-000-290-890	Miscellaneous Expenses	1,314	1,800	1,800
	Total	569,475	657,511	612,722

Business Services -

The business functions of the Board are supervised by the Secretary/Business Administrator and a staff of seven employees. In addition, the district's two central data processing employees are included here. Other expense items are professional and technical services including various environmental regulations, architect and engineering expenses and all advertising expenses. In 1996-97, the District reduced the staff by one employee.

EMPLOYEE BENEFITS

<u>Account #</u>	<u>Description</u>	<u>Actual 1995-96</u>	<u>Budget 1996-97</u>	<u>Tentative Budget 1997-98</u>
11-000-291-220	Social Security	388,783	361,588	379,868
11-000-291-241	Pension Costs	45,732	76,112	91,849
11-000-291-260	Worker's Compensation	153,377	223,365	228,224
11-000-291-270	Health Benefits	2,469,763	2,777,384	2,248,570
11-000-291-280	Tuition Reimbursement	37,888	45,000	45,000
11-000-291-290	Other Employee Benefits	192,734	52,450	54,900
	Total	3,288,277	3,535,899	3,048,411

Employee Benefits -

This function includes the cost of employee benefits mandated by state and federal governments and in accordance with employee group contracts. Social Security costs are paid on behalf of all non-certified personnel and for all extra compensation by professional staff members. Pension costs are for those employees in the Public Employees Retirement System(PERS). Teacher pension and Social Security costs are paid directly by the State of New Jersey.

FOOD SERVICES

<u>Account #</u>	<u>Description</u>	<u>Actual 1995-96</u>	<u>Budget 1996-97</u>	<u>Tentative Budget 1997-98</u>
11-000-310-930	Trans. to Food Serv.Fund	202,233	205,099	205,000

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 1995-96</u>	<u>Budget 1996-97</u>	<u>Tentative Budget 1997-98</u>
12-130-100-730	Instruc. Equip. Grades 6-8	10,478	4,936	2,647
12-140-100-730	Instruc. Equip. Grades 9-12	31,974	103,279	18,231
12-2XX-100-730	Instruc. Equip. Spec. Ed.	1,998	3,398	1,999
12-402-100-730	Athletic Equipment	7,389	5,403	8,132
12-000-100-730	Instruc. Equip.-Elementary	86,270	51,952	1,281
12-000-210-730	Guidance Equipment	810	1,855	3,500
12-000-220-730	Library/AVA Equipment	13,732	17,789	2,731
12-000-220-730	Sp.Serv. Office Equipment	0	5,752	0
12-000-240-730	School Admin. Equipment	6,154	7,000	5,385
12-000-260-730	Operation/Maint. Equip.	9,421	2,231	2,418
12-000-270-73X	School Buses	44,775	25,850	0
12-000-290-730	Business Serv. Equipment	18,130	1,795	10,260
12-000-400-XXX	Construct. Srv./Supplies	146,667	93,883	138,255
Total		377,798	325,123	194,839

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 1997-98 the District will again commit substantial funding for technological improvements. The bulk of these are located in the Special Revenue Fund under Distance Learning Network Aid. In addition, however, the Board has budgeted for computers in electronics, graphic arts, photography, guidance, art and school and administrative offices.

The major construction expenses are for roof restoration work at Franklin School, window replacements at Franklin, Lincoln and Spring Garden schools, fire alarm upgrades at Spring Garden and Washington schools, sidewalk and driveway improvements.

SUMMER SCHOOL

<u>Account #</u>	<u>Description</u>	<u>Actual 1995-96</u>	<u>Budget 1996-97</u>	<u>Tentative Budget 1997-98</u>
13-422-100-101	Teachers' Salaries	21,283	24,100	23,927
13-422-240-100	Director's Salary	3,360	3,450	3,588
	Total	24,643	27,550	27,515

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 1995-96</u>	<u>Budget 1996-97</u>	<u>Tentative Budget 1997-98</u>
<u>Federal</u>			
Vocational Education	8,285	19,240	19,240
Title I	192,741	134,845	114,618
Title VI	16,824	14,158	11,727
I.D.E.A. Handicapped	234,058	261,316	288,770
Other	37,934	39,649	0
Total Federal	489,842	469,208	434,355
<u>State</u>			
Nonpublic Textbooks	19,204	23,752	23,752
Nonpublic Auxiliary Services (Chapter 192)	71,727	122,392	122,392
Nonpublic Handicapped Serv. (Chapter 193)	74,827	79,685	79,685
Nonpublic Nursing Services (Chapter 226)	37,635	33,547	33,547
Technology Grant	0	30845	0
Distance Learning Network Aid	0	0	160,016
Total State	203,393	290,221	419,392
Total Special State & Federal Projects	693,235	759,429	853,747

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.

SPECIAL STATE AND FEDERAL PROJECTS

(Continued)

Title VI -

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 (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-

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

Distance Learning Network Aid-

State funds provided as a result of the new 1996 school funding law. The funds are to be used to help establish distance learning networks. Expenditures for 1997-98 will be used for computer hardware, supplies, software and technical services.

DEBT SERVICE

DEBT SERVICE

<u>Account #</u>	<u>Description</u>	<u>Actual 1995-96</u>	<u>Budget 1996-97</u>	<u>Tentative Budget 1997-98</u>
40-701-510-830	Interest Expense	80,403	74,825	69,305
40-701-510-910	Payment of Principal	128,000	115,000	115,000
	Total	208,403	189,825	184,305

OUTSTANDING BONDS

1990 Referendum

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

	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>	<u>OUTSTANDING PRINCIPAL</u>
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 1997-98
Advertised Enrollments

ESSEX - NUTLEY TOWN

ENROLLMENT CATEGORY	October 15, 1995 Actual	October 15, 1996 Actual	October 15, 1997 Estimated
00011 Pupils on Roll Regular Full-Time	3590	3643	3690
00012 Pupils on Roll Regular Shared-Time	4	2	2
00021 Pupils on Roll - Special Full-Time	160	164	172
00022 Pupils on Roll - Special Shared-Time	11	6	6
00040 Private School Placements	46	44	54
00051 Pupils Sent to Other Districts-Reg Prog			3
00052 Pupils Sent to Other Dists-Spec Ed Prog	5	8	5
00060 Pupils Received	23	23	20
00070 Pupils in State Facilities	2	2	2
00080 Resident Enrollment Per State Aid Calc.		3894	4000

School District Budget Statement
for the School Year 1997-98

ESSEX - NUTLEY TOWN

Advertised Revenues

Budget Category	Account	1995-96 Actual	1996-97 Revised	1997-98 Anticipated
GENERAL FUND				
00120 Budgeted Fund Balance	10-303		800,000	
00121 Budgeted Fund Balance - General Fund	10-303			750,000
Revenues from Local Sources:				
00150 Local Tax Levy	10-1210	26,997,114	28,336,486	28,633,379
00200 Tuition	10-1300	331,610	230,057	204,421
00240 Transportation Fees	10-1400	79,831		
00242 Transportation Fees from Other LEAs	10-1420-1430			20,000
00250 Miscellaneous	10-1XXX	241,762	200,000	
00252 Other Restricted Miscellaneous Revenues	10-1XXX			30,000
00253 Unrestricted Miscellaneous Revenues	10-1XXX			170,000
00260 SUBTOTAL		27,650,317	28,766,543	29,057,800
Revenues from State Sources:				
00280 Core Curriculum Standards Aid	10-3111	574,406	564,406	701,103
00300 Transportation Aid	10-3120	185,506	185,506	184,842
00310 Special Education Aid	10-3130	1,026,361	1,026,361	1,345,446
00320 Bilingual Education	10-3140	84,614	84,614	72,964
00340 Stabilization Aid	10-3171	497,825	248,913	
00353 Academic Achievement Reward Program	10-3193			59,595
00360 Other State Aids	10-3XXX	148,039	148,039	
00370 SUBTOTAL		2,516,751	2,257,839	2,363,950
00408 Adjustment for Prior Year Encumbrances			196,111	
00409 Act (Excess)Deficiency of Rev (Over)/Under Expnd		-113,248		

School District Budget Statement
for the School Year 1997-98

ESSEX - NUTLEY TOWN

Advertised Revenues

Budget Category	Account	1995-96 Actual	1996-97 Revised	1997-98 Anticipated
00410 TOTAL GENERAL FUND		30,053,820	32,020,493	32,171,750
SPECIAL REVENUE FUNDS				
Revenues from State Sources:				
00427 Distance Learning Network Aid	20-3213			160,016
00430 Other Restricted Entitlements	20-32XX	203,393	290,221	259,376
00431 TOTAL REVENUES FROM STATE SOURCES		203,393	290,221	419,392
Revenues from Federal Sources:				
00440 P.L. 103-382 Title I	20-4411-4414	192,741	134,845	114,618
00450 P.L. 103-382 Title VI	20-4415-4416	16,824	14,158	11,727
00460 I.D.E.A. Part B (Handicapped)	20-4420	234,058	261,316	288,770
00470 P.L. 101-392 (Vocational Education)	20-4430	8,285	19,240	19,240
00500 Other	20-4XXX	37,934	39,649	
00510 TOTAL REVENUES FROM FEDERAL SOURCES		489,842	469,208	434,355
00520 TOTAL SPECIAL REVENUE FUNDS		693,235	759,429	853,747
DEBT SERVICE				
00530 Budgeted Fund Balance	40-303		4,400	653
00540 Transfers from Other Funds	40-5200	113,199		
Revenues from Local Sources:				
00550 Local Tax Levy	40-1210	88,738	182,437	181,319
00570 TOTAL REVENUES FROM LOCAL SOURCES		88,738	182,437	181,319
Revenues from State Sources:				
00580 Debt Service Aid Type II	40-3160	3,252	2,988	2,333

School District Budget Statement
for the School Year 1997-98

ESSEX - NUTLEY TOWN

Advertised Revenues

Budget Category.	Account	1995-96 Actual	1996-97 Revised	1997-98 Anticipated
00590 TOTAL LOCAL DEBT SERVICE		205,189	189,825	184,305
00639 Act (Excess)Deficiency of Rev (Over)/Under Expnd		3,214		
00640 TOTAL DEBT SERVICE FUND		208,403	189,825	184,305
00660 TOTAL REVENUES/SOURCES		30,955,458	32,969,747	33,209,802

School District Budget Statement
for the School Year 1997-98
Advertised Appropriations

ESSEX - NUTLEY TOWN

Budget Category	Account	1995-96 Expenditures	1996-97 Rev. Approp.	1997-98 Appropriations
GENERAL CURRENT EXPENSE				
00770 Regular Programs - Instruction	11-1XX-100-XXX	12,999,230	13,805,085	14,249,572
00780 Special Education - Instruction	11-2XX-100-XXX	1,223,983	1,233,736	1,228,502
00790 Basic Skills/Remedial - Instruction	11-230-100-XXX	271,774	298,335	302,111
00800 Bilingual Education - Instruction	11-240-100-XXX	132,182	139,476	144,313
00820 School-Spon. Cocurricular Activities-Instruction	11-401-100-XXX	54,633	114,097	114,990
00830 School Sponsored Athletics - Instruction	11-402-100-XXX	453,782	488,574	487,512
00850 Community Services Programs/Operations	11-800-330-XXX	1,333	3,500	3,500
Undistributed Expenditures:				
00860 Instruction	11-000-100-XXX	1,327,378	1,539,029	1,714,823
00880 Health Services	11-000-213-XXX	400,172	449,091	503,617
00881 Other Supp Serv - Stds - Related & Extraordinary	11-000-216,217	138,018	177,348	162,992
00890 Other Support Services - Students - Regular	11-000-218-XXX	595,777	684,933	706,207
00900 Other Support Services - Students - Special	11-000-219-XXX	574,081	600,952	621,133
00910 Improvement of Instructional Services	11-000-221-XXX	276,548	275,883	283,782
00920 Educational Media Services - School Library	11-000-222-XXX	650,543	714,492	704,623
00921 Instructional Staff Training Services	11-000-223-XXX	42,625	47,120	49,440
00930 Support Services - General Administration	11-000-230-XXX	718,448	781,971	796,715
00940 Support Services - School Administration	11-000-240-XXX	1,995,671	1,907,470	1,898,282
00950 Operation and Maintenance of Plant Services	11-000-260-XXX	2,962,513	3,172,619	3,277,871
00960 Student Transportation Services	11-000-270-XXX	772,703	835,600	833,278
00970 Business and Other Support Services	11-000-290-XXX	569,475	657,511	612,722
00971 Personal Services - Employee Benefits	11-XXX-XXX-2XX	3,288,277	3,535,899	3,048,411
00980 Food Services	11-000-310-XXX	202,233	205,099	205,000
00990 Total Undistributed Expenditures		14,514,462	15,585,017	15,418,896
01000 TOTAL GENERAL CURRENT EXPENSE		29,651,379	31,667,820	31,949,396
CAPITAL OUTLAY				
01020 Equipment	12-XXX-XXX-73X	231,131	231,240	56,584
01030 Facilities Acquisition and Construction Services	12-000-4XX-XXX	146,667	93,883	138,255
01040 TOTAL CAPITAL OUTLAY		377,798	325,123	194,839
SPECIAL SCHOOLS				
01050 Instruction	13-422-100-XXX	21,283	24,100	23,927

School District Budget Statement
for the School Year 1997-98
Advertised Appropriations

ESSEX - NUTLEY TOWN

Budget Category	Account	1995-96 Expenditures	1996-97 Rev. Approp.	1997-98 Appropriations
Summer School:				
01060 Support Services	13-422-200-XXX	3,360	3,450	3,588
01070 Total Summer School		24,643	27,550	27,515
01230 TOTAL SPECIAL SCHOOLS		24,643	27,550	27,515
01240 GENERAL FUND GRAND TOTAL		30,053,820	32,020,493	32,171,750
SPECIAL REVENUE FUNDS				
01259 Support Services	20-213-200-XXX			51,094
Distance Learning Network Aid:				
01260 Facilities Acquisition and Construction Services	20-213-400-XXX			108,922
01261 TOTAL DISTANCE LEARNING NETWORK AID				160,016
Other State Projects:				
01265 Nonpublic Textbooks	20-XXX-XXX-XXX	19,204	23,752	23,752
01270 Nonpublic Auxiliary Services	20-XXX-XXX-XXX	71,727	122,392	122,392
01280 Nonpublic Handicapped Services	20-XXX-XXX-XXX	74,827	79,685	79,685
01290 Nonpublic Nursing Services	20-XXX-XXX-XXX	37,635	33,547	33,547
01320 Other Special Projects	20-XXX-XXX-XXX		30,845	
01330 Total State Projects		203,393	290,221	419,392
Federal Projects:				
01340 P.L. 103-382 Title I	20-XXX-XXX-XXX	192,741	134,845	114,618
01350 P.L. 103-382 Title VI	20-XXX-XXX-XXX	16,824	14,158	11,727
01360 I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	234,058	261,316	288,770
01370 P.L. 101-392 (Vocational Education)	20-XXX-XXX-XXX	8,285	19,240	19,240
01400 Other Special Projects	20-XXX-XXX-XXX	37,934	39,649	
01410 Total Federal Projects		489,842	469,208	434,355
01420 TOTAL SPECIAL REVENUE FUNDS		693,235	759,429	853,747
DEBT SERVICE FUNDS				
01430 Debt Service - Regular	40-701-510-XXX		189,825	184,305
01440 Additional State School Building Aid-Ch.177	40-702-510-XXX	208,403		
01470 Total Additional State School Building Aid		208,403		
01480 TOTAL DEBT SERVICE FUNDS		208,403	189,825	184,305

School District Budget Statement
for the School Year 1997-98
Advertised Appropriations

ESSEX - NUTLEY TOWN

Budget Category	Account	1995-96 Expenditures	1996-97 Rev. Approp.	1997-98 Appropriations
01490 Total Expenditures/Appropriations		30,955,458	32,969,747	33,209,802

School District Budget Statement
for the School Year 1997-98
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)	Special Revenue (Reserved) Cap. Reserve Account (7)	Totals (8)
1595 Est. Approp. Bal. 6-30-95 (Prior Budg)	1,187,950						1,187,950
1600 Approp. Balances 6-30-95 (from Audit)	2,519,638				8,267		2,527,905
1605 Est. Approp. Bal. 6-30-96 (Prior Budg)	1,732,713				1,006		1,733,719
1610 Approp. Balances 6-30-96 (from Audit)	2,566,062				5,053		2,571,115
1620 Amount Budgeted during FY 96-97	-800,000				-4,400		-804,400
1630 Add. Bal. to be Approp during FY 96-97							
1640 Add. Bal. Anticipated during FY 96-97	250,000						250,000
1650 Appropriation Bal. 6-30-97 (est.)	2,016,062				653		2,016,715
1660 Amount Budgeted in FY 97-98	-750,000				-653		-750,653
1670 Appropriation Balances 6/30/98 (est.)	1,266,062						1,266,062

Current state law requires that unreserved general fund balance (surplus) in excess of the established statutory limitation (generally 6% of the prior year budget) must be appropriated in the budget for tax relief purposes. Below are the amounts for the proposed and prior two years given the current statutory limitations:

1995-96	1996-97	1997-98
799,190	762,833	106,599

* Please note that if the law had been in effect in 1995-96, it is probable that the subsequent year balances would have been lower.

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

The Advertised Section of the School District Budget Statement

1997 - 1998

ESSEX - NUTLEY TOWN

Per Pupil Cost Calculations

	1994-95 Actual	1995-96 Actual	1996-97 Original Budget	1996-97 Revised Budget	1997-98 Proposed Budget
	(1)	(2)	(3)	(4)	(5)
Per Pupil Cost Calculations:					
Total Comparative Per Pupil Cost	7,150	7,349	7,664	7,686	7,618
Total Classroom Instruction	4,320	4,503	4,671	4,710	4,627
Classroom-Salaries and Benefits	4,135	4,291	4,458	4,487	4,405
Classroom-General Supplies and Textbooks	175	196	193	203	204
Classroom-Purchased Services and Other	10	16	21	21	18
Total Support Services	651	672	695	731	792
Support Services-Salaries and Benefits	588	608	623	658	703
Total Administrative Costs	1,139	1,086	1,136	1,084	1,042
Administration-Salaries and Benefits	921	947	958	903	867
Total Operations and Maintenance of Plant	815	862	907	907	913
Operations & Maintenance of Plant-Salary & Ben.	533	544	559	558	561
Total Food Services Costs	51	54	54	54	53
Total Extracurricular Costs	151	149	174	175	169
Total Equipment Costs	49	62	33	61	43
Employee Benefits as a % of Salaries	15.3	15.1	15.6	15.5	13.0

The information presented in columns 1 through 3 as well as the related descriptions of the per pupil cost calculations are contained in the 1997 Comparative Spending Guide. This publication is available in the board office and public libraries. The same calculations were performed using the 1996-97 revised appropriations and 1997-98 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. In 1997-98, it also includes the new restricted entitlement aids. 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 ENROLLMENT *</u>	<u>OCT. 1996 ENROLLMENT*</u>
Belleville	II	K-12	4,168.5	4,308.5
Bloomfield	II	K-12	5,232	5,265.5
Caldwell-West Caldwell	II	K-12	2,263.5	2,341.5
Cedar Grove	II	K-12	1,253	1,254
East Orange	I	K-12	12,299.5	11,715
Essex Fells	II	K-6	178	206
Fairfield	II	K-6	609	602
Glen Ridge	II	K-12	1,242	1,208.5
Irvington	II	K-12	9,698.5	8,819
Livingston	II	K-12	4,233	4,342
Millburn	II	K-12	2,794	2,999
Montclair	I	K-12	6,065	5,836.5
Newark	II	K-12	47,017	45,480
North Caldwell	II	K-6	523.5	527
<u>NUTLEY</u>	II	<u>K-12</u>	<u>3,789.5</u>	<u>3,843</u>
Orange	I	K-12	4,181	4,405.5
Roseland	II	K-6	315	347
So.Orange-Maplewood	II	K-12	5,562.5	5,906.5
Verona	II	K-12	1,623.5	1,685.5
West Essex Regional	II	7-12	1,235	1,227
West Orange	II	K-12	4,921	5,114.5

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

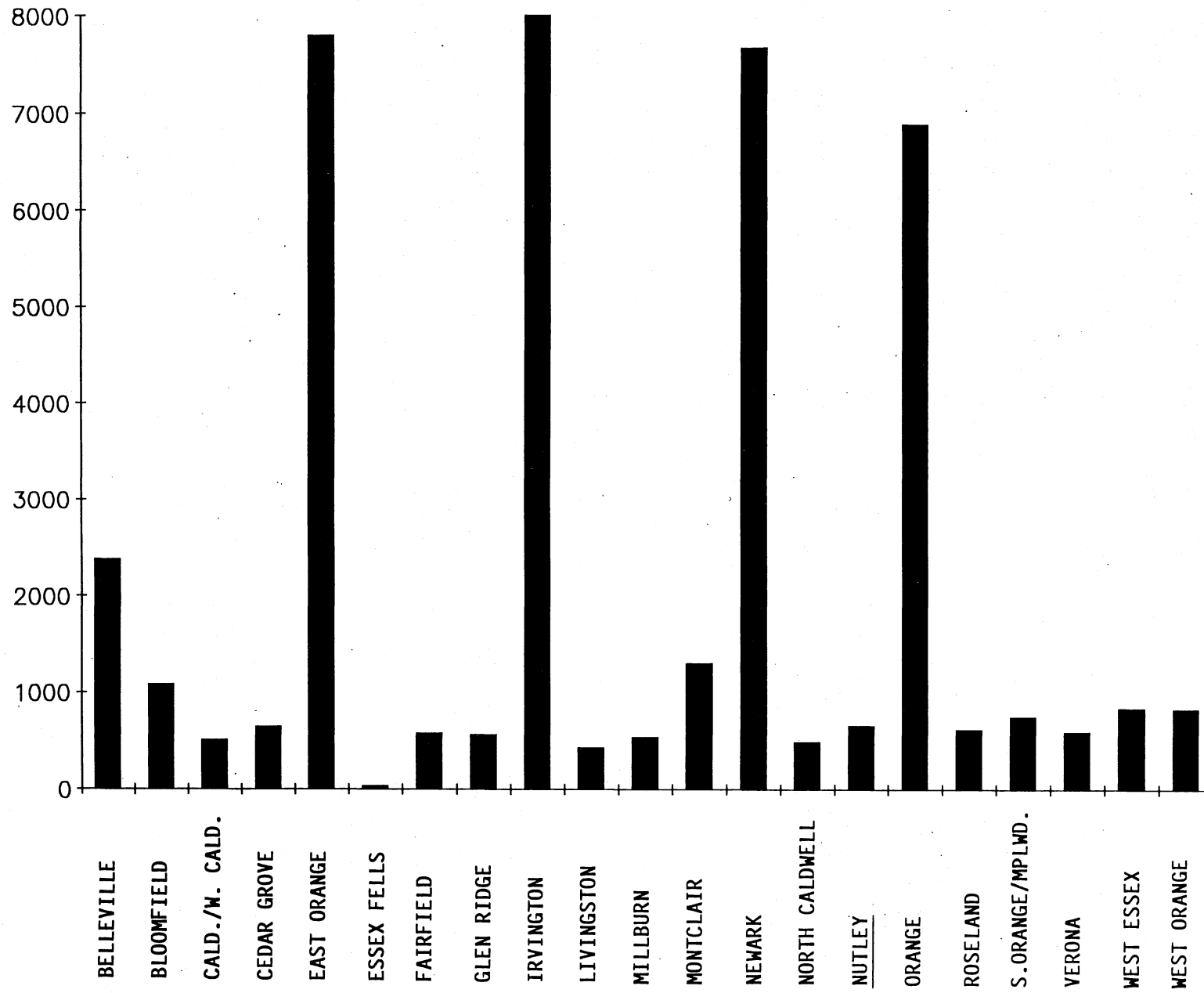
* Number of pupils on Roll plus tuition students minus pupils received from other districts.(Resident Enrollment)

1996-97 ESSEX COUNTY STATE AID

<u>DISTRICT</u>	<u>GENERAL FUND AID</u>	<u>SPECIAL REVENUE AID</u>	<u>TOTAL</u>	<u>AWARD*</u>	<u>AID PER PUPIL</u>
Belleville	7,590,297	2,657,939	10,248,236		2,379
Bloomfield	4,596,265	1,090,955	5,687,220		1,080
Caldwell/W.Caldwell	1,090,729	93,286	1,184,015	X	506
Cedar Grove	756,207	50,386	806,593		643
East Orange	77,163,455	14,101,049	91,264,504		7,790
Essex Fells	0	7,741	7,741		38
Fairfield	320,935	24,415	345,350		574
Glen Ridge	623,990	51,688	675,678	X	559
Irvington	59,319,023	11,222,294	70,541,317		7,999
Livingston	1,692,965	176,377	1,869,342		431
Millburn	1,483,759	120,748	1,604,507	X	535
Montclair	6,816,275	751,975	7,568,250		1,297
Newark	293,636,387	54,982,721	348,619,108		7,665
North Caldwell	235,204	20,666	255,870	X	486
Nutley	2,363,950	160,016	2,523,966	X	657
Orange	25,316,488	4,963,405	30,279,893		6,873
Roseland	200,550	13,048	213,598		616
S.Orange/Maplewood	3,997,017	432,686	4,429,703		750
Verona	930,244	67,359	997,603	X	592
West Essex	977,018	47,358	1,024,376	X	835
West Orange	3,695,683	531,889	4,227,572		827

*Academic Achievement Award for HSPT and/or EWT

STATE AID PER PUPIL 1997-98 SCHOOL YEAR



LOCAL TAXES RAISED PER PUPIL 1996-97 SCHOOL YEAR

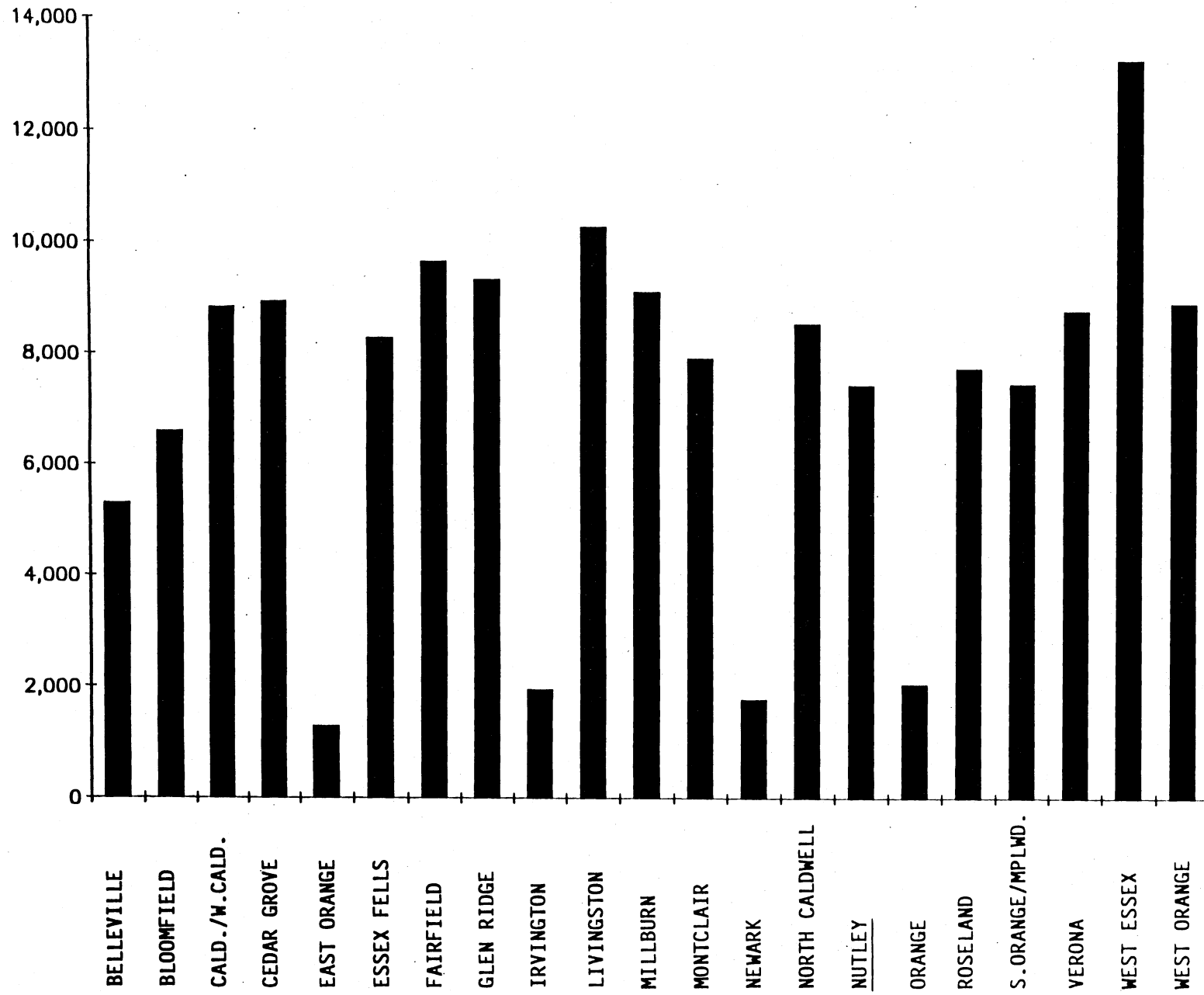
<u>DISTRICT</u>	<u>1996-97 TAX LEVY</u>	<u>OCT. 1996* ENROLL.</u>	<u>TAXES PER PUPIL</u>
BELLEVILLE	\$22,830,882	4,308.5	\$ 5,299
BLOOMFIELD	34,748,119	5,265.5	6,599
CALDWELL/W.CALDWELL	20,666,277	2,341.5	8,826
CEDAR GROVE	11,179,838	1,254	8,915
EAST ORANGE	15,000,000	11,715	1,280
ESSEX FELS	1,699,325	206	8,249
FAIRFIELD	5,788,954	602	9,616
GLEN RIDGE	11,235,101	1,208.5	9,297
IRVINGTON	17,035,252	8819	1,932
LIVINGSTON	44,392,023	4,342	10,224
MILLBURN	27,159,213	2,999	9,056
MONTCLAIR	45,892,585	5,836.5	7,863
NEWARK	80,000,000	45,480	1,759
NORTH CALDWELL	4,463,223	527	8,469
NUTLEY	28,336,486	3,843	7,374
ORANGE	8,933,346	4,405.5	2,028
ROSELAND	2,664,893	347	7,680
S.ORANGE/MAPLEWOOD	43,727,433	5,906.5	7,403
VERONA	14,673,844	1,685.5	8,706
WEST ESSEX	16,167,471	1,227	13,176
WEST ORANGE	45,160,297	5114.5	8,830

Excludes debt service taxes

1996-97 Tax levy - amount of taxes raised by 1996-97 budget

*Resident Enrollment

LOCAL TAXES RAISED PER PUPIL 1996-97 SCHOOL YEAR



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 (1995-96) is shown below:

	<u>CURRENT*</u> <u>EXPENSE</u>	<u>TOTAL</u> <u>EXPENSE</u>		
Nutley	7,349	8,616		
			<u>AMOUNT ABOVE</u> <u>NUTLEY COST</u>	<u>%</u>
Essex County Average	8,668	10,939	2,323	27.0
All New Jersey K-12	7,680	9,729	1,113	12.9
All New Jersey K-12 3,000 - 5,999	7,615	9,686	1,070	12.4
Low Income Districts	7,741	10,105	1,489	17.3
Low/Mod. Income Districts	7,058	9,144	528	6.2
Mod./High Income Districts	7,646	9,781	1,165	13.5
High Income Districts	8,075	10,044	1,428	16.6

* Current Expense includes all expenditures except - tuition, transportation, capital outlay, special schools, state and federal projects, community service, debt service, and TPAF payments made by the State of New Jersey.

Source - New Jersey School Boards Association Cost of Education Index - 1995-96 school year.

NEW JERSEY DEPARTMENT OF EDUCATION COMPARATIVE SPENDING GUIDE

The New Jersey Department of Education annually publishes 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 (1995-96).

FINANCIAL COMPARISONS

Low to High

COST PER PUPIL DISTRICT AMOUNT

Belleville	\$6,818
Bloomfield	7,017
Nutley	7,349
S.Or./Mplwd.	7,467
NJ K-12 Avg.	7,631
Orange	7,759
East Orange	7,791
Irvington	7,917
Montclair	7,978
Glen Ridge	8,651
W. Orange	8,691
Cald./W.Cld.	8,829
Verona	8,834
Cedar Grove	9,068
Millburn	9,535
Newark	9,591
Livingston	9,815

INSTRUCTION DISTRICT AMOUNT

Bloomfield	\$4,205
S.Or./Mplwd.	4,389
Belleville	4,407
E. Orange	4,424
Irvington	4,442
Nutley	4,503
Orange	4,622
NJ K-12 Avg	4,695
Glen Ridge	4,961
Cald./W.Cld.	5,034
Montclair	5,165
Cedar Grove	5,205
Verona	5,242
Newark	5,425
W. Orange	5,482
Millburn	5,614
Livingston	6,132

SUPPORT SERVICES DISTRICT AMOUNT

Belleville	\$627
Montclair	664
Nutley	672
Irvington	698
NJ K-12 Avg.	705
E. Orange	728
Orange	738
Bloomfield	815
Newark	823
W. Orange	825
S.Or./Maplwd.	889
Cedar Grove	915
Glen Ridge	915
Cald./W.Cld.	984
Verona	992
Millburn	1,091
Livingston	1,093

ADMINISTRATION DISTRICT AMOUNT

Bloomfield	\$904
Belleville	943
Montclair	962
NJ K-12 Avg.	1,035
Verona	1,037
Nutley	1,086
S.Or./Mplwd.	1,108
Cald./W.Cld.	1,180
W. Orange	1,214
Glen Ridge	1,296
Irvington	1,298
Millburn	1,304
Cedar Grove	1,335
Newark	1,355
E. Orange	1,373
Livingston	1,402
Orange	1,412

FINANCIAL COMPARISONS

Low to High

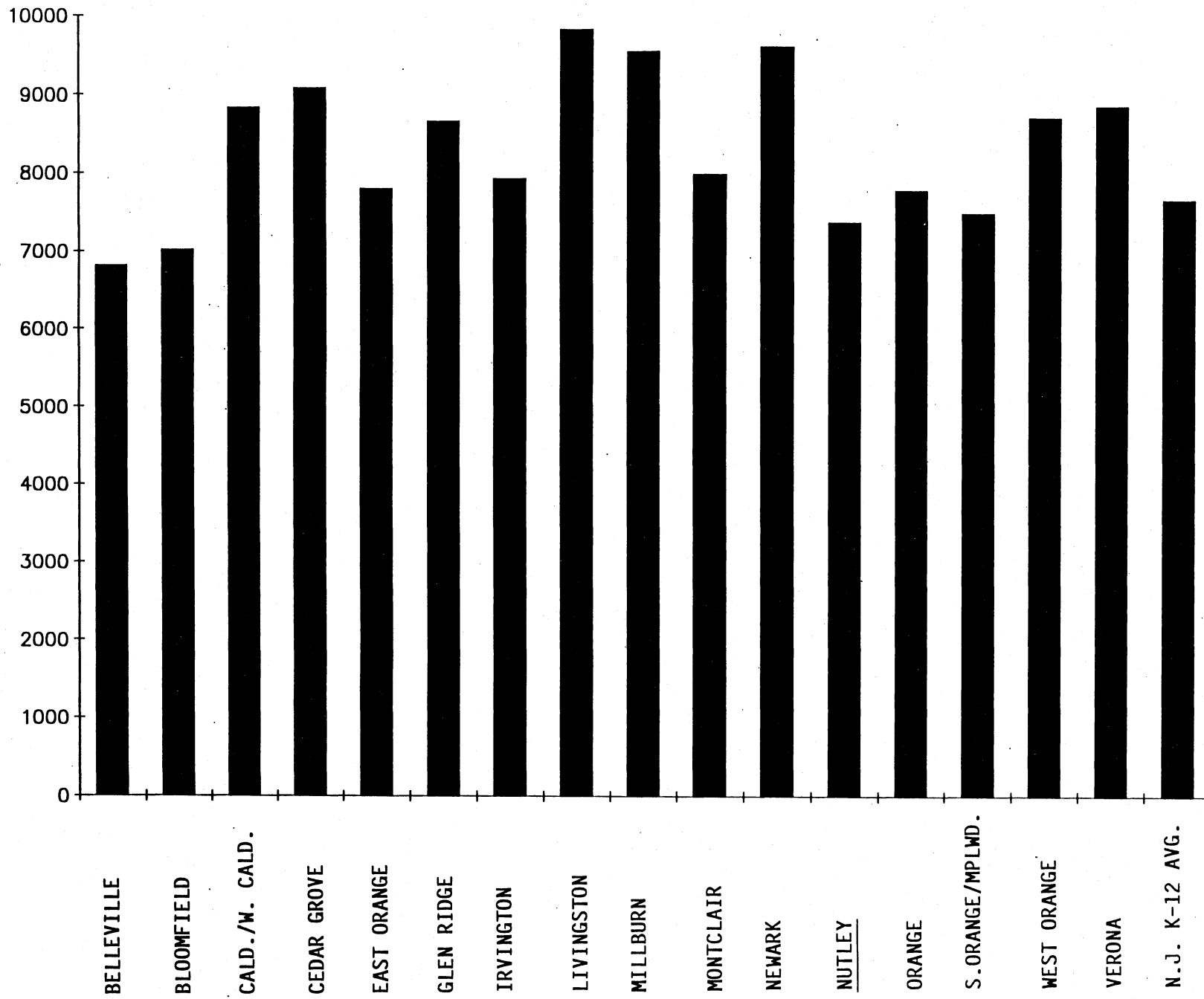
OPER./MAINT DISTRICT	AMOUNT	EXTRA-CURR. DISTRICT	AMOUNT
Belleville	\$668	Irvington	\$64
Nutley	862	Orange	71
Montclair	869	East Orange	76
Orange	873	Newark	77
W. Orange	969	S.Or./Mplwd.	91
S.Or./Mplewd.	972	Bloomfield	92
NJ K-12 Avg.	977	Montclair	108
Bloomfield	992	W.Orange	127
Livingston	996	Belleville	128
E. Orange	1091	NJ K-12 Avg	140
Verona	1111	Nutley	149
Glen Ridge	1124	Livingston	177
Irvington	1152	Verona	241
Millburn	1207	Glen Ridge	260
Cedar Grove	1317	Cald./W.Cld.	269
Cald./W.Cld.	1338	Millburn	279
Newark	1,575	Cedar Grove	298

STAFF COMPARISONS

High to Low

PUPIL/TEACH.RATIO DISTRICT	AMOUNT	PUPIL/ADM. RATIO DISTRICT	AMOUNT
E. Orange	16.1	Montclair	213.4
Nutley	15.7	Nutley	184.8
Bloomfield	15.2	Bloomfield	163.5
Irvington	14.8	Millburn	161.2
S.Or./Mplwd.	14.5	NJ K-12 Avg	160.6
Belleville	14.2	Belleville	160.1
NJ K-12 Avg	14.1	E. Orange	159.3
Montclair	14.0	W. Orange	157.4
Orange	13.9	S.Or./Mplwd.	148.9
Cald./W.Cld.	13.7	Irvington	146.2
Glen Ridge	13.7	Cald./W.Cld.	144.1
Verona	13.7	Orange	139.2
Cedar Grove	13.1	Livingston	138.5
Millburn	13.1	Cedar Grove	136.2
Newark	12.9	Verona	131.8
W. Orange	12.8	Glen Ridge	124.6
Livingston	12.5	Newark	108.1

COST PER PUPIL 1995-96 - ESSEX K-12 DISTRICTS



STATE MANDATED TESTING RESULTS

HIGH SCHOOL PROFICIENCY TEST

Administered 10-96

	% Passing
Reading	89.7
Mathematics	95.5
Writing	98.4
All Sections	88.2

The Department of Education has not published the results of this test at this time, so no comparative information is available. The most recent information comparing districts is for the October, 1995 test.

EARLY WARNING TEST

Administered 3-96 to 8th grade students

	% Passing
Reading	98.3
Mathematics	96.7
Writing	99.6
All Sections	95.9

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 7th in reading, 8th in mathematics, and 4th in writing within the DE group.

The Nutley scores in writing ranked above the average of the highest group (J). In reading and mathematics, the scores were above the average of the "GH" group.

ESSEX COUNTY TESTING RESULTS**PERCENT OF PUPILS PASSING**

<u>DISTRICT</u>	<u>HSPT-GRADE 11</u> <u>October 1996</u>	<u>EWT-GRADE 8</u> <u>March 1996</u>
BELLEVILLE	76.1	73.3
BLOOMFIELD	80.4	72.5
CALDWELL/W.CALDWELL	96.5	91.4
CEDAR GROVE	90.0	87.2
EAST ORANGE	34.6	27.2
GLEN RIDGE	92.7	97.4
IRVINGTON	19.9	23.9
LIVINGSTON	92.7	97.1
MILLBURN	93.5	97.4
MONTCLAIR	71.4	69.5
NEWARK	28.2	34.7
NUTLEY	93.5	95.9
ORANGE	28.8	29.2
S.ORANGE/MAPLEWOOD	74.4	79.2
VERONA	93.3	82.2
WEST ESSEX	91.7	91.2
WEST ORANGE	81.3	82.0

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 15% which translates to 502 pupils, an average of over 83 additional pupils per year. This increase in enrollment is expected to continue for at least the next several years. Listed below are enrollment figures since 1990-91.

<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
1996-97	3800	48.5

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 6% 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, 1996, the surplus in the General Fund stood at 5.5% of the 1996-97 budget. The Board of Education has earmarked \$750,000 to be taken from surplus to utilize in the 1997-98 budget. This will reduce the amount of local revenue needed in the budget. As a result of this decision, the anticipated surplus for 1997-98 will be approximately 3.9%.

STATEMENT OF CAFETERIA ACCOUNT
1995-96

Retained Earnings - July 1, 1995

\$ 10,045

INCOME

Sale of Food	\$258,226
Government Subsidy	69,216
Board of Education Subsidy	202,233
Other	<u>50,320</u>
 TOTAL	 \$579,995

EXPENSES

Salaries	\$254,786
Benefits	144,247
Food & Supplies	173,735
Purchased Services	5,971
Other	<u>1,851</u>
 TOTAL	 \$580,590

Retained Earnings - June 30, 1996

\$ 9,450

NUTLEY PUBLIC SCHOOL BUDGET 1997-98

PUBLIC BUDGET HEARING

Monday, March 24, 1997 at 7:00 p.m.
Board of Education
375 Bloomfield Avenue

PUBLIC VOTING

Tuesday, April 15, 1997 from 2:30 to 9:00 p.m.

- 1) Approval of taxes for 1997-98 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 17, 1997

WHERE TO VOTE

POLLING PLACES BY DISTRICT

	<u>WARD</u>	<u>DISTRICT</u>
Franklin School	1	4
	1	5
Good Shepherd 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 15, 1997

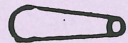
QUESTION 1

RESOLVED, That there should be raised
for General Funds \$ 28,633,379 for
the ensuing School Year (1997-98)

YES NO

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

VOTE FOR THREE



Rory W. Moore



Joseph C. Pelaia



Charles W. Kucinski, Jr.



Virginia A. Fazzi



Alfred R. Restaino, Jr.



Maria Russo