



NUTLEY SCHOOL DISTRICT
BUDGET
1999-2000

A LETTER TO THE PEOPLE OF NUTLEY

On behalf of the Board of Education, it is my pleasure to present the 1999-2000 School Budget for the Nutley Public Schools. The Board is very pleased to be able to offer a budget that provides a number of new and additional services but which calls for a significant reduction in the request for local taxes.

The total budget will increase by 2.23%. This increase, approximately the level of inflation, will enable the District to continue all of its current programs and services. Additionally, we will add 7.5 teaching positions to address enrollment increases. Among the areas being added are science, English, music, physical education, special education and elementary. A world language position is being added to help us meet the new requirement for elementary school pupils. Technology improvements are again a high priority. The computer network infrastructure will be completed at the elementary schools, and this will finish that project. We will purchase 79 new computers plus many related items of hardware and software. Our athletic program will be significantly improved, as we will add assistant coaching positions in five sports. Our commitment to our newest sport, ice hockey, will be increased to a total of \$15,500. We have also provided funding to employ a full-time athletic trainer for our high school athletes.

While we are very excited about all these new additions, we are equally pleased to be able to see our request for taxes **decrease** by over \$900,000 from what we needed in 1998-99, the first decrease in at least twenty years. We have long maintained that if the State of New Jersey did its part, the citizens of Nutley could expect to see quality educational programs at a more affordable price. We believe that this budget is a reflection of that.


At long last, Nutley has received some good news about its aid from the State of New Jersey. After more than a decade where state aid essentially remained stagnant despite increasing enrollments, the School District received word that it would finally realize a level of state support that would permit it to reduce the reliance on local property taxes but allow for numerous enhancements to the educational program for our children.

Our previous record of outstanding pupil achievement at a low cost continues. In 1999-2000, the District will receive over \$100,000 as a result of exceptional pupil performance on state mandated tests. Over 90% of our high school pupils passed the HSPT and nearly 95% of our eighth grade pupils passed the Early Warning Test. Our scores on both tests again demonstrated that Nutley students rank with those in higher socioeconomic communities. The pupils in the elementary schools were no less successful with all grades K-7 scoring at or above the 93rd national percentile. The Department of Education named thirteen of our seniors as distinguished scholars and one of them is a National Merit Scholar finalist.

We continue to spend far less than most districts, particularly those districts that enjoy comparable success in the academics. Only two K-12 districts in Essex County spent less than we did last year and neither matches our academic performance. The districts that we measure up to spend at least \$2,000 more per pupil. This is a testament to our professional teaching, support and administrative staff, the support we get from parents and the community as a whole, and the hard work put forth by your children. Nutley's record is a proud one.

It is now the time of year for the voting public of Nutley to determine the fiscal course we will follow next year. The election for the School Budget and three members of the Board of Education will take place on April 20, 1999. I ask that all citizens take time to learn about this budget and the school system and cast an informed vote on School Election Day.

Sincerely yours,

A handwritten signature in black ink, reading "Joseph C. Pelaia". The signature is fluid and cursive, with the first name "Joseph" written in a larger, more prominent script than the last name "Pelaia".

Joseph C. Pelaia, President
Nutley Board of Education
March, 1999

CONTENTS

<u>INTRODUCTION</u>	Message from the Board of Education	
GAAP Budget Format.....		1-2
<u>BUDGET</u>		
Revenues.....		3-4
1999-00 Budget Revenue Distribution.....		5
Chart of Revenue Distribution.....		6
State Aid - 1989 to Present.....		7
Chart of State Aid 1989-2000.....		8
Expenditure Summary.....		9
1999-00 Budget Cost Distributions.....		10
Chart of Budget Cost Distributions.....		11
<u>GENERAL FUND</u>		
Regular Instruction.....		12-13
Home Instruction.....		14
Special Education.....		15-16
Basic Skills.....		17
Bilingual.....		18
Extracurricular Activities.....		19
Athletics.....		19-20
Community Service.....		21
Tuition.....		22
Health Services.....		23
Related Student Services.....		24
Extraordinary Student Services.....		25
Guidance Services.....		26
Child Study Team.....		27
Improvement of Instruction Services.....		28
Library/Audio Visual.....		29
Instructional Staff Training Services.....		30
General Administration.....		31
School Administration.....		32
Operation/Maintenance of Plant.....		33
Pupil Transportation.....		34
Business Services.....		35
Employee Benefits.....		36
Food Services.....		37
Capital Outlay.....		38
Summer School.....		39
<u>SPECIAL REVENUE FUND</u>		
Special State and Federal Projects.....		40-41
<u>DEBT SERVICE</u>	Debt Service.....	42
<u>BUDGET STATEMENT</u>	1999-00 Advertised Budget Statement.....	43-51

COMPARISON WITH OTHER ESSEX COUNTY SCHOOL DISTRICTS

Basic Data-Essex County School Districts.....	52
Essex County State Aid - 1999-00.....	53
Chart of Essex County State Aid – 1999-00.....	54
Local Taxes Raised Per Pupil 1998-99.....	55
Chart of Local Taxes Raised Per Pupil- 1998-99.....	56
Costs of Education Index.....	57
Cost of Education Chart	58
NJ Dept. of Ed. Comparative Spending Guide.....	59-61
Chart of Cost Per Pupil-1997-98.. ..	62
State Mandated Testing Results.....	63
Essex County Testing Results.....	64

OTHER ITEMS

Enrollment.....	65
Statement of Cafeteria Account – 1997-98.....	66
Election Information.....	67-68
What Will Appear on the Ballot.....	69

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 Instruction
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
 - 261-Maintenance of Plant
 - 262-Operation 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
- 900-Other uses of funds including debt service principal and transfers to other funds

BUDGET

REVENUES

	Actual <u>1997-98</u>	Budget <u>1998-99</u>	Proposed <u>1999-00</u>
<u>GENERAL FUND</u>			
Local Sources:			
Surplus Appropriated	915,000	750,000	840,000
Tuition Receipts	297,888	261,789	214,794
Miscellaneous	368,761	236,000	256,900
Local Tax Levy	28,633,379	29,515,875	28,597,839
Total Local Sources	30,215,028	30,763,664	29,909,533
State Sources:			
Foundation Aid/Core Curriculum Aid	701,103	663,723	2,388,292
Transportation Aid	184,842	230,520	315,383
Special Education Aid	1,345,446	1,571,122	1,616,744
Bilingual Education Aid	72,964	69,426	65,685
Academic Achievement Award	95,352	50,310	102,570
Total State Sources	2,399,707	2,585,101	4,488,674
PRIOR YEAR ENCUMBRANCES	0	132,547	0
TOTAL GENERAL FUND	32,614,735	33,481,312	34,398,207
<u>SPECIAL REVENUE FUND</u>			
State Projects:			
Nonpublic Textbooks	20,416	23,027	23,027
Nonpublic Auxiliary Services	72,560	100,936	100,936
Nonpublic Handicapped Services	65,561	73,947	73,947
Nonpublic Nursing Services	37,925	28,532	28,532
Distance Learning Network Aid	159,979	166,377	168,904
Other	0	9,120	0
Total State Projects	356,441	401,939	395,346
Federal:			
Title I	128,337	126,842	97,425
Title VI	15,335	26,580	14,687
IDEA(Hdcp.)	284,777	358,884	310,670
Vocational	10,561	18,984	18,984
Other	47,464	42,616	0
Total Federal Projects	486,474	573,906	441,766
TOTAL SPECIAL PROJECTS	842,915	975,845	837,112

REVENUES (Continued)

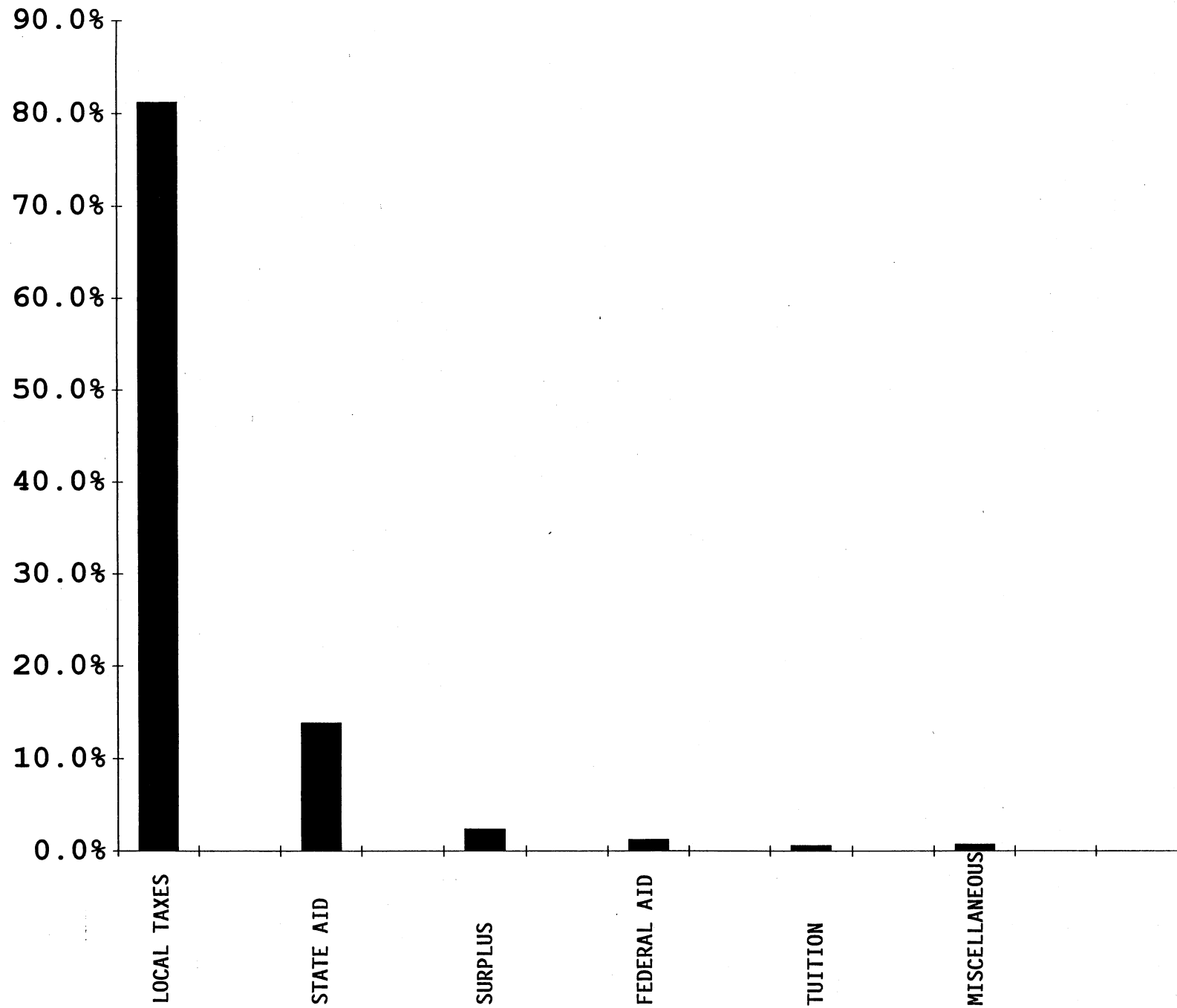
	<u>Actual</u> <u>1997-98</u>	<u>Budget</u> <u>1998-99</u>	<u>Proposed</u> <u>1999-00</u>
<u>DEBT SERVICE</u>			
Appropriation from Surplus	653	0	0
State Aid	6,255	19,691	12,532
Local Tax Levy	177,397	158,864	160,014
TOTAL DEBT SERVICE	184,305	178,555	172,546
TOTAL BUDGET	33,641,955	34,635,712	35,407,865

1999-2000 BUDGET REVENUE DISTRIBUTION

<u>SOURCE</u>	<u>AMOUNT</u>	<u>% OF REVENUE</u>
Local Taxes	28,757,853	81.2%
State Aid*	4,896,552	13.8%
Surplus	840,000	2.4%
Federal Aid	441,766	1.2%
Tuition	214,794	0.6%
Miscellaneous	256,900	0.7%
	<hr/>	<hr/>
Total Revenue	35,407,865	100.0%

* Includes \$226,442 in non-public aid

1999-2000 Budget Revenue Distribution

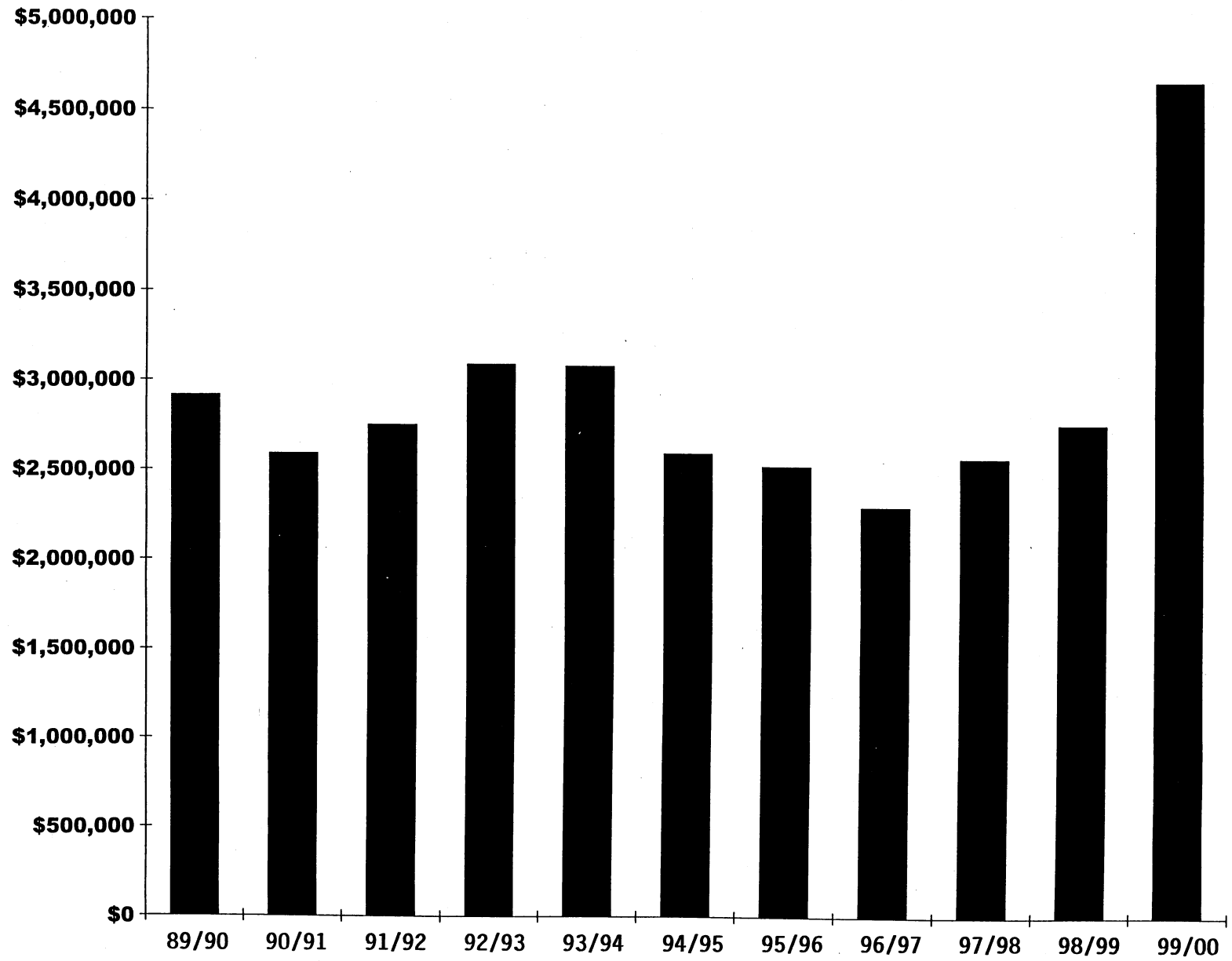


STATE AID - 1989 TO PRESENT

<u>YEAR</u>	<u>AMOUNT</u>	<u>INCREASE (DECREASE)</u>	<u>%INCREASE/ (DECREASE)</u>
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	\$2,559,723	271,039	11.84
1998-99	\$2,750,290	190,567	7.44
1999-00	\$4,657,578	1,907,288	69.35

Excluding debt service and non-public aid.

STATE AID 1989-2000



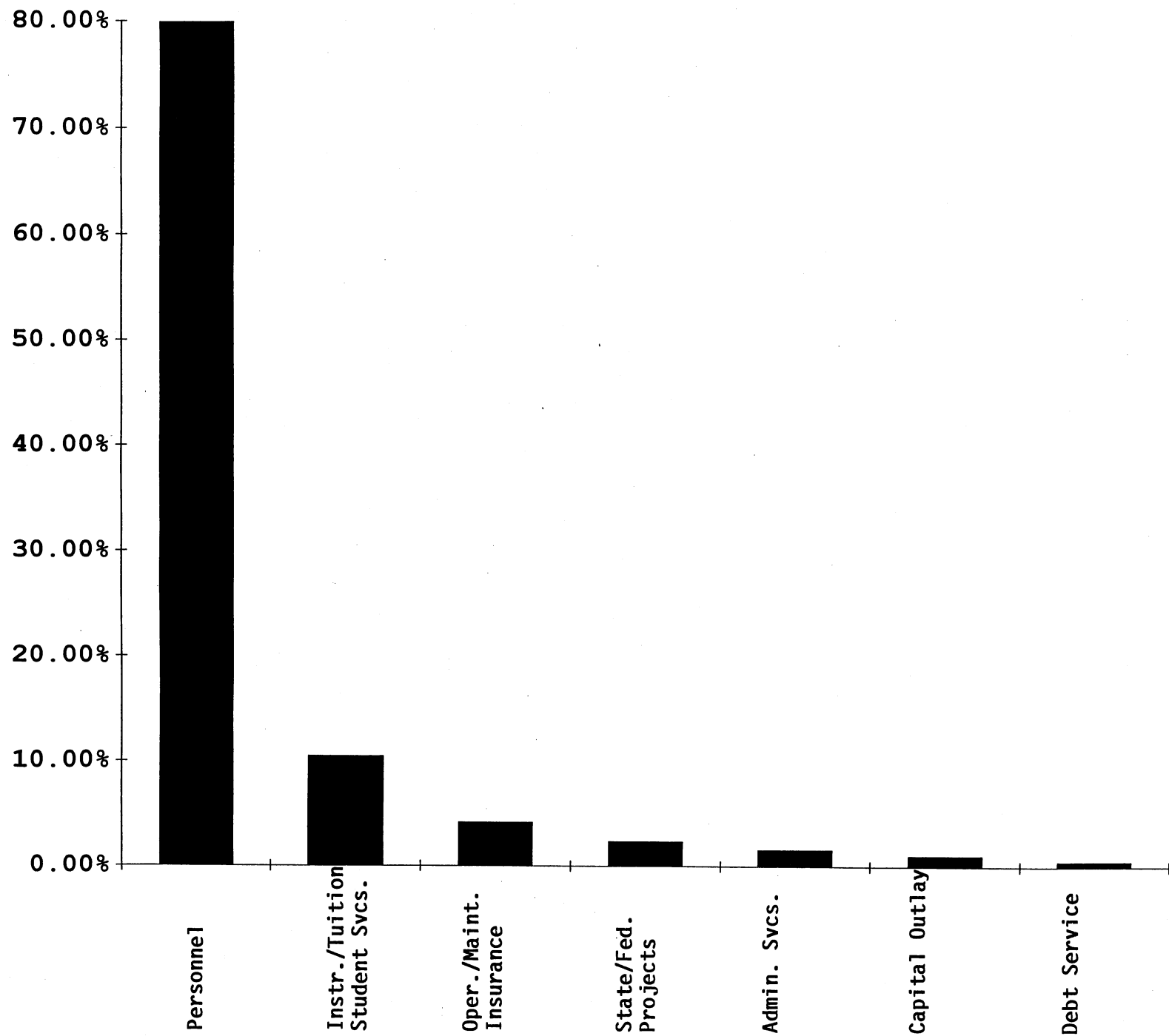
EXPENDITURE SUMMARY

<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>1997-98</u>	<u>Budget</u> <u>1998-99</u>	<u>Proposed</u> <u>1999-00</u>
CURRENT EXPENSE - (Fund 11)				
1XX-100	Regular Instruction	13,814,801	14,296,789	14,928,661
2XX-100	Special Education	1,296,002	1,355,661	1,372,914
230-100	Basic Skills	308,416	365,132	360,401
240-100	Bilingual	145,453	149,184	157,846
40X-100	Extracurricular/Athletics	119,968	119,475	125,600
402-100	Athletics	467,564	527,126	603,322
800-330	Community Services	1,668	3,500	3,500
000-100	Tuition	1,615,882	1,635,622	1,672,648
000-213	Health Services	516,726	537,876	554,931
000-21X	Related Student Services	149,339	228,596	233,062
000-218	Guidance Services	705,902	770,973	786,798
000-219	Child Study Team	601,640	619,060	631,512
000-221	Improvement of Instruction	283,137	276,814	287,784
000-222	Library/Media Service	660,324	745,844	763,264
000-223	Instruct. Staff Train. Serv.	20,514	53,340	41,650
000-230	General Administration	750,705	758,042	762,854
000-240	School Administration	1,863,816	2,004,570	2,027,265
000-260	Operation/Maint. of Plant	3,118,757	3,313,218	3,390,432
000-270	Pupil Transportation	807,890	970,325	958,051
000-290	Business Services	565,683	750,034	765,325
000-291	Employee Benefits	3,024,286	3,238,727	3,370,267
000-310	Food Services	161,857	215,000	202,000
CURRENT EXPENSE TOTAL		31,000,330	32,934,908	34,000,087
CAPITAL OUTLAY - (Fund 12)				
	Equipment	213,670	182,861	108,765
	Construction Services	341,819	317,283	256,356
CAPITAL OUTLAY TOTAL		555,489	500,144	365,121
SUMMER SCHOOL-(Fund 13)		19,110	26,860	26,360
CHARTER SCHOOL PAYMENT		0	19,400	6,639
GENERAL FUND TOTAL		31,574,929	33,481,312	34,398,207
SPECIAL PROJECTS-(Fund 20)				
	State Projects	356,441	401,939	395,346
	Federal Projects	486,474	573,906	441,766
SPECIAL PROJECTS TOTAL		842,915	975,845	837,112
DEBT SERVICE-(Fund 40)		184,305	178,555	172,546
BUDGET TOTAL		32,602,149	34,635,712	35,407,865

1999-2000 BUDGET COST DISTRIBUTIONS

<u>ITEM</u>	<u>AMOUNT</u>	<u>% OF BUDGET</u>
Salaries	\$24,912,943	70.36
Fringe Benefits	3,370,267	9.52
Tuition	1,679,287	4.74
Instructional/Library Supplies & Expenses	1,124,739	3.18
Operation/Maintenance Expense	1,124,381	3.18
State/Federal Projects	837,112	2.36
Administrative Services & Supplies	535,417	1.51
Capital Outlay Expenses	365,121	1.03
Transportation Expenses	290,490	0.82
Extra-Curricular Expenses	245,502	0.69
Food Service	202,000	0.57
Crossing Guards	210,080	0.59
Debt Service	172,546	0.49
Student Services	158,978	0.45
Insurance	147,375	0.42
Curriculum/Professional Development Expenses	31,627	0.09
	<hr/>	<hr/>
Total Expenses	\$35,407,865	100.00

1999-2000 Cost Distributions



GENERAL FUND

CURRENT EXPENSE
REGULAR INSTRUCTION

<u>Account #</u>	<u>Description</u>	<u>Actual 1997-98</u>	<u>Budget 1998-99</u>	<u>Tentative Budget 1999-00</u>
11-110-100-101	Kdg. Teachers' Salaries	435,504	434,586	462,937
11-120-100-101	1-5 Teachers' Salaries	4,884,553	5,045,807	5,282,888
11-130-100-101	6-8 Teachers' Salaries	3,208,415	3,263,937	3,455,439
11-140-100-101	9-12 Teachers' Salaries	4,570,719	4,649,777	4,752,610
	Teachers' Salaries Total	13,099,191	13,394,107	13,953,874
11-190-100-106	Aides' Salaries	0	7,650	15,185
11-190-100-340	Prof./Tech. Services	3,177	6,100	5,000
11-190-100-500	Other Pur. Instruct. Serv.	38,979	51,078	50,581
11-190-100-610	Teaching Supplies	519,304	631,307	642,463
11-190-100-640	Textbooks	85,440	145,440	194,608
11-190-100-800	Misc. Instruct. Expense	14,512	16,007	16,850
	Sub-Total	661,412	857,582	924,687
	Regular Instruction Total	13,760,603	14,251,689	14,878,561

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 1998-99 there were 210.4 teacher positions for regular instruction in the Nutley School District.

AIDES SALARIES - Teacher aides who assist classroom teachers.

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, assembly programs, instructional communications costs and repair of instructional equipment.

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

<u>Account #</u>	<u>Description</u>	<u>Actual 1997-98</u>	<u>Budget 19998-99</u>	<u>Tentative Budget 1999-00</u>
11-150-100-101	Teachers' Salaries	38,826	39,000	40,000
11-150-100-320	Prof./Educational Serv.	15,372	6,000	10,000
11-150-100-800	Misc. Instruct. Expense	0	100	100
	Total	54,198	45,100	50,100

Home Instruction-

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

SPECIAL EDUCATION

<u>Account #</u>	<u>Description</u>	<u>Actual 1997-98</u>	<u>Budget 1998-99</u>	<u>Tentative Budget 1999-00</u>
11-201-100-	<u>Cognitive - Mild</u>			
101	Teacher's Salary	79,018	82,534	84,746
106	Aide's Salary	16,256	31,768	17,879
610	Supplies	1,445	1,100	1,100
640	Textbooks	587	650	650
800	Misc. Expenses	45	50	50
	Total	97,351	116,102	104,425
11-204-100-	<u>Learning/Language Disabilities</u>			
101	Teachers' Salaries	628,868	626,343	631,869
106	Aides' Salaries	73,354	61,292	63,097
610	Supplies	13,630	16,220	15,115
640	Textbooks	7,316	6,650	7,500
800	Misc. Expenses	0	600	600
	Total	723,168	711,105	718,181
11-212-100-	<u>Multiple Disabilities</u>			
610	Supplies	1,840	0	0
	Total	1,840	0	0
11-213-100-	<u>Resource Room/Center</u>			
101	Teachers' Salaries	322,639	389,710	401,527
610	Supplies	7,008	10,150	8,824
640	Textbooks	2,261	2,850	3,000
800	Misc. Expenses	0	50	50
	Total	331,908	402,760	413,401

SPECIAL EDUCATION

<u>Account #</u>	<u>Description</u>	<u>Actual 1997-98</u>	<u>Budget 1998-99</u>	<u>Tentative Budget 1999-00</u>
11-215-100-	<u>Pre-School Disabilities</u>			
101	Teacher's Salary	48,475	97,459	107,144
106	Aides' Salaries	25,158	26,485	27,763
610	Supplies	871	1,600	1,850
640	Textbooks	0	100	100
800	Misc. Expenses	0	50	50
	Total	74,504	125,694	136,907
	Special Education Total	1,228,771	1,355,661	1,372,914

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 1998-99 there were 17 Special Education teachers and 6 Special Education instructional aides. Teachers' salaries also include the pro-rated portion of special area subject teachers who provide instruction to Special Education pupils. In addition to the local effort, federal funds in the estimated amount of \$310,670 supplement the Special Education program.

BASIC SKILLS

<u>Account #</u>	<u>Description</u>	<u>Actual 1997-98</u>	<u>Budget 1998-99</u>	<u>Tentative Budget 1999-00</u>
11-230-100-101	Teachers' Salaries	301,485	356,985	352,151
11-230-100-610	Supplies	6,162	7,147	7,250
11-230-100-640	Textbooks	723	500	500
11-230-100-800	Misc. Expenses	46	500	500
	Total	308,416	365,132	360,401

Basic Skills -

A program of remedial instruction in reading, mathematics and writing. The school district provides local funding and adds federal Title 1 funds to enable this activity to function. In 1998-99 there were 8.8 teaching positions in Basic Skills.

BILINGUAL

<u>Account #</u>	<u>Description</u>	<u>Actual 1997-98</u>	<u>Budget 1998-99</u>	<u>Tentative Budget 1999-00</u>
11-240-100-101	Teachers' Salaries	144,036	146,284	154,846
11-240-100-610	Supplies	711	2,100	2,200
11-240-100-640	Textbooks	706	800	800
	Total	145,453	149,184	157,846

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 42% of this program in 1999-2000, not including the cost of employee fringe benefits. Two and one-half teachers were employed in this program during 1998-99.

EXTRACURRICULAR ACTIVITIES

<u>Account #</u>	<u>Description</u>	<u>Actual 1997-98</u>	<u>Budget 1998-99</u>	<u>Tentative Budget 1999-00</u>
11-401-100-100	Salaries	118,275	117,275	123,200
11-401-100-800	Misc. Expenses	1,693	2,200	2,400
	Total	119,968	119,475	125,600

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 1997-98</u>	<u>Budget 1998-99</u>	<u>Tentative Budget 1999-00</u>
11-402-100-100	Athletic Salaries	282,384	309,333	360,220
11-402-100-500	Purchased Services	42,979	50,512	53,725
11-402-100-600	Supplies	45,824	64,895	73,671
11-402-100-800	Other Expenses	96,377	102,386	115,706
	Total	467,564	527,126	603,322

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. Lacrosse and hockey programs were instituted in 1998-99. In 1999-2000 assistant coaches in baseball, softball, wrestling, and boys' and girls' soccer are being added. In addition, the district will hire a full time athletic trainer.

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 1997-98</u>	<u>Budget 1998-99</u>	<u>Proposed 1999-00</u>
All Sports	79,222	83,506	104,555
Band/Cheerleaders	23,195	32,204	30,136
Bowling	4,325	4,984	5,247
Crew	38,315	42,031	42,995
Golf	7,562	5,660	8,542
Rifle	5,484	5,756	5,403
Track & Field	30,004	37,093	36,008
Cross Country	8,067	9,315	8,164
Winter Track	20,120	20,254	20,937
Baseball	28,917	26,983	35,181
Basketball	24,914	24,339	26,641
Football	73,245	85,751	88,645
Soccer	21,711	24,738	31,189
Tennis	4,250	4,618	4,706
Wrestling	16,241	17,094	22,133
Girls' Basketball	23,326	23,751	24,731
Girls' Soccer	22,778	22,852	26,998
Softball	21,990	21,124	27,488
Girls' Tennis	4,376	4,668	4,782
Volleyball	8,955	9,352	11,989
Swimming	568	1,000	1,000
Lacrosse	0	20,053	20,352
Ice Hockey	0	0	15,500
	467,565	527,126	603,322

COMMUNITY SERVICE

<u>Account #</u>	<u>Description</u>	<u>Actual 1997-98</u>	<u>Budget 1998-99</u>	<u>Tentative Budget 1999-00</u>
11-800-300-100	Salaries	1,668	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 1997-98 school year the schools and school grounds were used free of charge 3,433 times: 1,111 scouts, 157 Parent Teacher Associations meetings and activities, 301 student activities, 775 town activities, 2 for election instructions, 10 for Music Boosters Association, 2 for Abundant Life, 1 for the Academic Booster Club, 4 for the Crew Booster Club, 3 for the Football Booster Club, 47 for Nutley Adult School, using 36 classrooms, 3 gyms, the main office, the cafeteria and computer rooms, 20 for C.A.T. program, 17 for Project Graduation and Senior Fashion Show meetings, 3 for SAT I and SAT II testing, 5 for Soccer Booster Club, 3 for the Third Half Club, 969 for extended day care program, 1 for candidates night and 2 for elections.

TUITION

<u>Account #</u>	<u>Description</u>	<u>Actual 1997-98</u>	<u>Budget 1998-99</u>	<u>Tentative Budget 1999-00</u>
11-000-100-56X	Tuition - Special Ed. & Vocational	1,615,882	1,635,622	1,672,648

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 and the Essex County Vocational School. Tuition for these programs is generally significantly greater than the cost of regular instruction. In 1998-99, 65 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.

CHARTER SCHOOL PAYMENTS

<u>Account #</u>	<u>Description</u>	<u>Actual 1997-98</u>	<u>Budget 1998-99</u>	<u>Tentative Budget 1999-00</u>
10-000-100-56X	Transfer to Charter School	0	19,400	6,639

As a result of legislation adopted in 1996, the school district is required to pay funds for Nutley resident students who attend a state-approved charter school. During the 1998-99 school year, there were three such students. The anticipated enrollment for 1999-2000 is one pupil.

HEALTH SERVICES

<u>Account</u>	<u>Description</u>	<u>Actual 1997-98</u>	<u>Budget 1998-99</u>	<u>Tentative Budget 1999-00</u>
11-000-213-100	Salaries	483,847	499,708	516,881
11-000-213-300	Prof./Tech. Services	21,353	23,000	23,500
11-000-213-500	Other Purchased Services	0	200	200
11-000-213-600	Supplies	11,526	14,718	14,100
11-000-213-800	Miscellaneous Expenses	0	250	250
	Total	516,726	537,876	554,931

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.

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 1997-98</u>	<u>Budget 1998-99</u>	<u>Tentative Budget 1999-00</u>
11-000-216-100	Salaries	125,972	152,417	158,290
11-000-216-320	Prof. Educational Serv.	21,097	22,360	22,000
11-000-216-600	Supplies	1,686	1,568	1,569
11-000-216-800	Miscellaneous Expenses	0	800	750
	Total	148,755	177,145	182,609

Related Student Services-

This 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.

EXTRAORDINARY STUDENT SERVICES

<u>Account</u>	<u>Description</u>	<u>Actual 1997-98</u>	<u>Budget 1998-99</u>	<u>Tentative Budget 1999-00</u>
11-000-217-100	Salaries	492	51,201	50,303
11-000-217-600	Supplies	42	150	150
11-000-217-800	Misc. Expenses	50	100	0
	Total	584	51,451	50,453

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 1997-98</u>	<u>Budget 1998-99</u>	<u>Tentative Budget 1999-00</u>
11-000-218-104	Professional Salaries	549,396	601,114	617,276
11-000-218-105	Secretarial Salaries	79,679	84,562	87,430
11-000-218-320	Prof. Educational Serv.	979	2,000	2,000
11-000-218-390	Prof./Tech. Services	39,218	47,920	43,500
11-000-218-500	Purchased Services	2,955	3,046	3,046
11-000-218-600	Supplies	32,080	30,831	31,746
11-000-218-800	Miscellaneous Expenses	1,595	1,500	1,800
	Total	705,902	770,973	786,798

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 added a full time Substance Awareness Coordinator who is responsible for counseling and programs designed to keep pupils "substance free."

In 1998-99 there was one position added to provide services to the elementary schools.

CHILD STUDY TEAM

<u>Account #</u>	<u>Description</u>	<u>Actual 1997-98</u>	<u>Budget 1998-99</u>	<u>Tentative Budget 1999-00</u>
11-000-219-104	Professional Salaries	580,687	604,660	617,145
11-000-219-390	Purchased Prof. Services	11,174	0	0
11-000-219-592	Purchased Services	2,530	4,000	3,600
11-000-219-600	Supplies	7,249	10,250	10,617
11-000-219-800	Miscellaneous Expenses	0	150	150
	Total	601,640	619,060	631,512

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 1997-98</u>	<u>Budget 1998-99</u>	<u>Tentative Budget 1999-00</u>
11-000-221-102	Supervisory Salaries	108,236	108,923	111,150
11-000-221-104	Professional Salaries	47,718	48,800	49,800
11-000-221-105	Secretarial Salaries	114,182	106,341	113,357
11-000-221-390	Purch.Prof. & Tech.Serv.	596	600	650
11-000-221-500	Other Purch. Services	1,166	900	950
11-000-221-600	Supplies	10,437	10,500	11,027
11-000-221-800	Miscellaneous Expenses	802	750	850
	Total	283,137	276,814	287,784

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.

LIBRARY/AUDIO-VISUAL

<u>Account #</u>	<u>Description</u>	<u>Actual 1997-98</u>	<u>Budget 1998-99</u>	<u>Tentative Budget 1999-00</u>
11-000-222-100	Salaries	552,700	594,930	608,266
11-000-222-300	Technical Services	0	1,568	5,800
11-000-222-500	Purchased Services	3,798	8,770	7,620
11-000-222-600	Supplies	103,826	140,576	141,578
	Total	660,324	745,844	763,264

Library/Audio Visual -

This function includes the salaries of seven school librarians, 1.4 audio-visual personnel 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. A portion of communication costs associated with the network servers are also budgeted within this function.

INSTRUCTIONAL STAFF TRAINING SERVICES

<u>Account</u>	<u>Description</u>	<u>Actual 1997-98</u>	<u>Budget 1998-99</u>	<u>Tentative Budget 1999-00</u>
11-000-223-104	Professional Salaries	7,056	35,340	23,500
11-000-223-320	Prof. Educational Services	625	4,000	3,750
11-000-223-500	Other Purchased Serv.	11,528	11,500	12,300
11-000-223-600	Supplies	753	1,500	1,250
11-000-223-800	Misc. Expenses	552	1,000	850
	Total	20,514	53,340	41,650

Instructional Staff Training Services -

Activities that contribute to the professional development 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 occurring 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 1997-98</u>	<u>Budget 1998-99</u>	<u>Tentative Budget 1999-00</u>
11-000-230-100	Salaries - Supt's Office	378,108	381,399	388,474
11-000-230-331	Legal Services	13,176	28,000	28,000
11-000-230-339	Professional Services	25,650	29,400	29,900
11-000-230-340	Technical Services	15,010	3,200	3,500
11-000-230-530	Postage & Telephone Exp.	126,008	113,570	136,335
11-999-230-590	Misc. Purch. Services	38,245	42,750	44,745
11-999-230-590	Liability/Fidelity Ins.	105,738	113,459	80,000
11-999-230-600	Supplies	12,937	14,000	13,700
11-999-230-890	Miscellaneous Expenses	35,833	32,264	38,200
	Total	750,705	758,042	762,854

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 1997-98</u>	<u>Budget 1998-99</u>	<u>Tentative Budget 1999-00</u>
11-000-240-103	Principals' Salaries	879,037	957,523	986,043
11-000-240-104	Dept. Head/Coords.' Sal.	414,564	437,402	423,045
11-000-240-105	Secretarial Salaries	471,759	492,586	491,690
11-000-240-500	Purchased Services	17,622	14,673	28,456
11-000-240-600	Office Supplies	50,463	68,036	62,806
11-000-240-800	Miscellaneous Expenses (Including Graduation)	30,371	34,350	35,225
	Total	1,863,816	2,004,570	2,027,265

School Administration -

The salaries of seven principals, three 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.

OPERATION/MAINTENANCE OF PLANT

<u>Account #</u>	<u>Description</u>	<u>Actual 1997-98</u>	<u>Budget 1998-99</u>	<u>Tentative Budget 1999-00</u>
11-000-26X-100	Oper./Maint. Salaries	1,684,528	1,755,219	1,812,817
11-000-262-100	Non-Instructional Aides	177,582	175,160	192,779
11-000-262-300	Operation Professional/ Technical Services	38,063	45,000	43,000
11-000-262-420	Refuse Removal	32,877	38,000	38,000
11-000-262-420	Equip. Repairs/Maint.	140,738	173,976	176,287
11-000-261-420	Cont.Serv.-Bldgs. & Grds.	101,402	136,915	136,705
11-000-262-520	Property Insurance	71,065	74,867	50,375
11-000-262-590	Misc.Purchased Services (Incl.Towship Security)	25,426	28,000	28,500
11-000-261-610	Building Repair Supplies	101,302	96,010	83,557
11-000-262-610	Grounds Supplies	15,495	20,715	20,250
11-000-262-610	Custodial Supplies	67,074	88,615	81,682
11-000-262-610	Maint. Vehicle Supplies	1,034	2,200	2,200
11-000-262-620	Energy Expenses	426,245	442,161	454,000
11-000-262-800	Crossing Guards	204,089	210,080	210,080
11-000-26X-800	Oper./Maint. Misc. Exp.	31,837	26,300	60,200
	Total	3,118,757	3,313,218	3,390,432

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 2 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.

The cost of crossing guard expenses that the Board pays to the Township of Nutley are also budgeted here.

PUPIL TRANSPORTATION

<u>Account #</u>	<u>Description</u>	<u>Actual 1997-98</u>	<u>Budget 1998-99</u>	<u>Tentative Budget 1999-00</u>
11-000-270-108	Salaries-Special Ed.	483,919	509,957	526,279
11-000-270-109	Extracurricular Salaries	122,588	118,735	124,282
11-000-270-420	Contracted Vehicle Maint.	38,321	42,000	42,000
11-000-270-512	Extracurricular Contracts	30,922	31,114	34,000
11-000-270-514	Spec. Ed. Contracts	60,818	164,000	132,990
11-000-270-515	Joint Agreements-Sp.Ed.	4,000	25,000	25,000
11-000-270-593	Insurance	17,468	23,000	17,000
11-000-270-600	Gasoline and Supplies	37,535	44,500	43,500
11-000-270-890	Miscellaneous Expenses	12,319	12,019	13,000
	Total	807,890	970,325	958,051

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 fourteen 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 1999-2000 the district will receive \$315,383 for state transportation aid. This will support approximately 33% 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 1997-98</u>	<u>Budget 1998-99</u>	<u>Tentative Budget 1999-00</u>
11-000-290-100	Business Office Salaries	413,570	432,259	435,089
11-000-290-100	Data Processing Salaries	81,196	199,166	215,686
11-000-290-330	Professional Services	6,081	18,000	18,500
11-000-290-340	Technical Services	11,882	37,500	32,000
11-000-290-340	Data Processing Services	7,595	24,000	23,000
11-000-290-500	Misc.Purchased Services	18,366	11,600	14,250
11-000-290-600	Supplies	17,416	19,509	18,500
11-000-290-600	Supplies-Data Processing	8,483	6,300	6,500
11-000-290-890	Miscellaneous Expenses	1,094	1,700	1,800
	Total	565,683	750,034	765,325

Business Services -

The business functions of the Board are supervised by the Secretary/Business Administrator and a staff of seven employees. Additionally, the Technology Coordinator, the Computer Network Technician and 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.

EMPLOYEE BENEFITS

<u>Account #</u>	<u>Description</u>	<u>Actual</u> <u>1997-98</u>	<u>Budget</u> <u>1998-99</u>	<u>Tentative</u> <u>Budget</u> <u>1999-00</u>
11-000-291-220	Social Security	427,365	395,504	415,810
11-000-291-241	Pension Costs	22,708	25,015	25,500
11-000-291-260	Worker's Compensation	185,311	208,617	216,535
11-000-291-270	Health Benefits	2,200,491	2,505,216	2,605,922
11-000-291-280	Tuition Reimbursement	46,515	44,000	45,000
11-000-291-290	Other Employee Benefits	141,896	60,375	61,500
	Total	3,024,286	3,238,727	3,370,267

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) and the Essex County Pension Fund. 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 1997-98</u>	<u>Budget 1998-99</u>	<u>Tentative Budget 1999-00</u>
11-000-310-930	Trans. to Food Serv.Fund	161,857	215,000	202,000

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 14 full time, 2 part time employees and the Director of Food Services. In 1997-98 a full time position was eliminated.

CAPTIAL OUTLAY

<u>Account #</u>	<u>Description</u>	<u>Actual 1997-98</u>	<u>Budget 1998-99</u>	<u>Tentative Budget 1999-00</u>
12-130-100-730	Instruc. Equip. Grades 6-8	7,863	2,456	3,220
12-140-100-730	Instruc. Equip. Grades 9-12	23,164	23,210	18,676
12-2XX-100-730	Instruc. Equip. Spec. Ed.	1,899	0	0
12-402-100-730	Athletic Equipment	1,489	9,295	10,167
12-000-100-730	Instruc. Equip.-Elementary	46,815	3,295	3,426
12-000-216-730	Speech Equipment	0	1,600	0
12-000-210-730	Guidance Equipment	3,350	11,725	0
12-000-220-730	Library/AVA Equipment	2,696	8,821	2,042
12-000-220-730	Sp.Serv. Office Equipment	2,416	0	0
11-000-230-730	General Admin. Equipment	3,450	1,500	0
12-000-240-730	School Admin. Equipment	9,538	10,050	715
12-000-260-730	Operation/Maint. Equip.	2,035	20,570	12,000
12-000-270-73X	School Buses	86,157	72,139	51,000
12-000-290-730	Business Serv. Equipment	22,798	18,200	7,519
12-000-400-XXX	Construct. Srv./Supplies	341,819	317,284	256,356
	Total	555,489	500,145	365,121

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.

The District will again be purchasing a significant amount of computer hardware. Most of these expenditures are located in the Special Revenue Fund under Distance Learning. Capital Outlay funds call for computers in graphic arts, photography and the District office. Musical instruments, industrial arts equipment and a new wrestling mat will also be purchased.

The major construction expense is for the completion of the computer network infrastructure at all elementary schools. This will mean that the District will be fully wired in all offices and classrooms. Other construction items include roof restoration work at two schools, brick face rehabilitation at Washington School, the continuation of fire door replacements, and installation of suspended ceilings in the remainder of classrooms at Yantacaw School.

SUMMER SCHOOL

<u>Account #</u>	<u>Description</u>	<u>Actual 1997-98</u>	<u>Budget 1998-99</u>	<u>Tentative Budget 1999-00</u>
13-422-100-101	Teachers' Salaries	15,750	23,500	23,000
13-422-240-100	Director's Salary	3,360	3,360	3,360
	Total	19,110	26,860	26,360

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 1997-98</u>	<u>Budget 1998-99</u>	<u>Tentative Budget 1999-00</u>
<u>Federal</u>			
Vocational Education	10,561	18,984	18,984
Title I	128,337	126,842	97,425
Title VI	15,335	26,580	14,687
I.D.E.A. Handicapped	284,777	358,884	310,670
Other	47,464	42,616	0
Total Federal	486,474	573,906	441,766
 <u>State</u>			
Nonpublic Textbooks	20,416	23,027	23,027
Nonpublic Auxiliary Services (Chapter 192)	72,560	100,936	100,936
Nonpublic Handicapped Serv. (Chapter 193)	65,561	73,947	73,947
Nonpublic Nursing Services (Chapter 226)	37,925	28,532	28,532
Distance Learning Network Aid	159,860	166,377	168,904
Other	119	9,120	0
Total State	356,441	401,939	395,346
Total Special State & Federal Projects	842,915	975,845	837,112

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.

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</u> <u>1997-98</u>	<u>Budget</u> <u>1998-99</u>	<u>Tentative</u> <u>Budget</u> <u>1999-00</u>
40-701-510-830	Interest Expense	69,365	63,555	57,546
40-701-510-910	Payment of Principal	115,000	115,000	115,000
	Total	184,365	178,555	172,546

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>
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 1999-2000
Advertised Enrollments

ESSEX - NUTLEY TOWN

ENROLLMENT CATEGORY	October 15, 1997 Actual	October 15, 1998 Actual	October 15, 1999 Estimated
00011 Pupils on Roll Regular Full-Time	3518	3573	3633
00012 Pupils on Roll Regular Shared-Time	3		
00021 Pupils on Roll - Special Full-Time	382	370	363
00022 Pupils on Roll - Special Shared-Time	8	14	14
00040 Private School Placements	48	43	42
00052 Pupils Sent to Other Dists-Spec Ed Prog	10	14	14
00060 Pupils Received	27	23	23
00070 Pupils in State Facilities	3	1	1
00080 Resident Enroll. Per State Aid Calc.-Infor. Only		4029	4063

School District Budget Statement
for the School Year 1999-2000

ESSEX - NUTLEY TOWN

Advertised Revenues

Budget Category	Account	1997-98 Actual	1998-99 Revised	1999-00 Anticipated
GENERAL FUND				
00121 Budgeted Fund Balance - General Fund	10-303		750,000	840,000
Revenues from Local Sources:				
00150 Local Tax Levy	10-1210	28,633,379	29,515,875	28,597,839
00200 Tuition	10-1300	297,888	261,789	214,794
00241 Transportation Fees from Individuals	10-1410			5,000
00242 Transportation Fees from Other LEAs	10-1420-1430	87,710	30,000	45,000
00252 Other Restricted Miscellaneous Revenues	10-1XXX		30,000	30,000
00253 Unrestricted Miscellaneous Revenues	10-1XXX	273,075	176,000	176,900
00260 SUBTOTAL		29,292,052	30,013,664	29,069,533
Revenues from Intermediate Sources:				
00272 Unrestricted Revenues from Intermediate Sources	10-2000	7,976		
00273 TOTAL REVENUES FROM INTERMEDIATE SOURCES		7,976		
Revenues from State Sources:				
00280 Core Curriculum Standards Aid	10-3111	701,103	663,723	2,388,292
00300 Transportation Aid	10-3120	184,842	230,520	315,383
00310 Special Education Aid	10-3130	1,345,446	1,571,122	1,616,744
00320 Bilingual Education	10-3140	72,964	69,426	65,685
00353 Academic Achievement Reward Program	10-3193	95,352	50,310	102,570
00370 SUBTOTAL		2,399,707	2,585,101	4,488,674
00408 Adjustment for Prior Year Encumbrances			132,547	
00409 Act (Excess)Deficiency of Rev (Over)/Under Expnd		-124,806		

School District Budget Statement
for the School Year 1999-2000

ESSEX - NUTLEY TOWN

Advertised Revenues

Budget Category	Account	1997-98 Actual	1998-99 Revised	1999-00 Anticipated
00410 TOTAL GENERAL FUND		31,574,929	33,481,312	34,398,207
SPECIAL REVENUE FUNDS				
Revenues from State Sources:				
00423 Distance Learning Network Aid - Pr Yr Carryover	20-3213		1,188	
00427 Distance Learning Network Aid	20-3213	159,860	165,189	168,904
00430 Other Restricted Entitlements	20-32XX	196,581	235,562	226,442
00431 TOTAL REVENUES FROM STATE SOURCES		356,441	401,939	395,346
Revenues from Federal Sources:				
00440 P.L. 103-382 Title I	20-4411-4414	128,337	126,842	97,425
00450 P.L. 103-382 Title VI	20-4415-4416	15,335	26,580	14,687
00460 I.D.E.A., Part B (Handicapped)	20-4420	284,777	358,884	310,670
00470 P.L. 101-392 (Vocational Education)	20-4430	10,561	18,984	18,984
00490 Private Industry Council (JTPA)	20-4700	7,258	7,278	
00500 Other	20-4XXX	40,206	35,338	
00510 TOTAL REVENUES FROM FEDERAL SOURCES		486,474	573,906	441,766
00520 TOTAL SPECIAL REVENUE FUNDS		842,915	975,845	837,112
DEBT SERVICE				
Revenues from Local Sources:				
00550 Local Tax Levy	40-1210	177,397	158,864	160,014
00570 TOTAL REVENUES FROM LOCAL SOURCES		177,397	158,864	160,014
Revenues from State Sources:				
00580 Debt Service Aid Type II	40-3160	6,255	19,691	12,532

School District Budget Statement
for the School Year 1999-2000

ESSEX - NUTLEY TOWN

Advertised Revenues

Budget Category	Account	1997-98 Actual	1998-99 Revised	1999-00 Anticipated
00590 TOTAL LOCAL DEBT SERVICE		183,652	178,555	172,546
00639 Act (Excess)Deficiency of Rev (Over)/Under Expnd		653		
00640 TOTAL DEBT SERVICE FUND		184,305	178,555	172,546
00660 TOTAL REVENUES/SOURCES		32,602,149	34,635,712	35,407,865

School District Budget Statement
for the School Year 1999-2000
Advertised Appropriations

ESSEX - NUTLEY TOWN

Budget Category	Account	1997-98 Expenditures	1998-99 Rev. Approp.	1999-00 Appropriations
GENERAL CURRENT EXPENSE				
00770 Regular Programs - Instruction	11-1XX-100-XXX	13,814,801	14,296,789	14,928,661
00780 Special Education - Instruction	11-2XX-100-XXX	1,228,771	1,355,661	1,372,914
00790 Basic Skills/Remedial - Instruction	11-230-100-XXX	308,416	365,132	360,401
00800 Bilingual Education - Instruction	11-240-100-XXX	145,453	149,184	157,846
00820 School-Spon. Cocurricular Activities-Instruction	11-401-100-XXX	119,968	119,475	125,600
00830 School Sponsored Athletics - Instruction	11-402-100-XXX	467,564	527,126	603,322
00840 Other Instructional Programs - Instruction	11-4XX-100-XXX	67,231		
00850 Community Services Programs/Operations	11-800-330-XXX	1,668	3,500	3,500
Undistributed Expenditures:				
00860 Instruction	11-000-100-XXX	1,615,882	1,635,622	1,672,648
00880 Health Services	11-000-213-XXX	516,726	537,876	554,931
00881 Other Supp Serv - Stds - Related & Extraordinary	11-000-216,217	149,339	228,596	233,062
00890 Other Support Services - Students - Regular	11-000-218-XXX	705,902	770,973	786,798
00900 Other Support Services - Students - Special	11-000-219-XXX	601,640	619,060	631,512
00910 Improvement of Instructional Services	11-000-221-XXX	283,137	276,814	287,784
00920 Educational Media Services - School Library	11-000-222-XXX	660,324	745,844	763,264
00921 Instructional Staff Training Services	11-000-223-XXX	20,514	53,340	41,650
00930 Support Services - General Administration	11-000-230-XXX	750,705	758,042	762,854
00940 Support Services - School Administration	11-000-240-XXX	1,863,816	2,004,570	2,027,265
00950 Operation and Maintenance of Plant Services	11-000-26X-XXX	3,118,757	3,313,218	3,390,432
00960 Student Transportation Services	11-000-270-XXX	807,890	970,325	958,051
00970 Business and Other Support Services	11-000-290-XXX	565,683	750,034	765,325
00971 Personal Services - Employee Benefits	11-XXX-XXX-2XX	3,024,286	3,238,727	3,370,267
00980 Food Services	11-000-310-XXX	161,857	215,000	202,000
00990 Total Undistributed Expenditures		14,846,458	16,118,041	16,447,843
01000 TOTAL GENERAL CURRENT EXPENSE		31,000,330	32,934,908	34,000,087
CAPITAL OUTLAY				
01020 Equipment	12-XXX-XXX-73X	213,670	182,861	108,765
01030 Facilities Acquisition and Construction Services	12-000-4XX-XXX	341,819	317,283	256,356
01040 TOTAL CAPITAL OUTLAY		555,489	500,144	365,121

School District Budget Statement
for the School Year 1999-2000
Advertised Appropriations

ESSEX - NUTLEY TOWN

Budget Category	Account	1997-98 Expenditures	1998-99 Rev. Approp.	1999-00 Appropriations
SPECIAL SCHOOLS				
01050 Instruction	13-422-100-XXX	15,750	23,500	23,000
Summer School:				
01060 Support Services	13-422-200-XXX	3,360	3,360	3,360
01070 Total Summer School		19,110	26,860	26,360
01230 TOTAL SPECIAL SCHOOLS		19,110	26,860	26,360
01235 Transfer of Funds to Charter Schools	10-000-100-56X		19,400	6,639
01240 GENERAL FUND GRAND TOTAL		31,574,929	33,481,312	34,398,207
SPECIAL REVENUE FUNDS				
01259 Support Services	20-213-200-XXX	53,384	95,870	55,906
Distance Learning Network Aid:				
01260 Facilities Acquisition and Construction Services	20-213-400-XXX	106,476	70,507	112,998
01261 TOTAL DISTANCE LEARNING NETWORK AID		159,860	166,377	168,904
Other State Projects:				
01265 Nonpublic Textbooks	20-XXX-XXX-XXX	20,416	23,027	23,027
01270 Nonpublic Auxiliary Services	20-XXX-XXX-XXX	72,560	100,936	100,936
01280 Nonpublic Handicapped Services	20-XXX-XXX-XXX	65,561	73,947	73,947
01290 Nonpublic Nursing Services	20-XXX-XXX-XXX	37,925	28,532	28,532
01320 Other Special Projects	20-XXX-XXX-XXX	119	9,120	
01330 Total State Projects		356,441	401,939	395,346
Federal Projects:				
01340 P.L. 103-382 Title I	20-XXX-XXX-XXX	128,337	126,842	97,425
01350 P.L. 103-382 Title VI	20-XXX-XXX-XXX	15,335	26,580	14,687
01360 I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	284,777	358,884	310,670
01370 P.L. 101-392 (Vocational Education)	20-XXX-XXX-XXX	10,561	18,984	18,984
01390 Private Industry Council (JTPA)	20-XXX-XXX-XXX	7,258	7,278	
01400 Other Special Projects	20-XXX-XXX-XXX	40,206	35,338	
01410 Total Federal Projects		486,474	573,906	441,766
01420 TOTAL SPECIAL REVENUE FUNDS		842,915	975,845	837,112
DEBT SERVICE FUNDS				
01430 Debt Service - Regular	40-701-510-XXX	184,305	178,555	172,546

School District Budget Statement
for the School Year 1999-2000
Advertised Appropriations

ESSEX - NUTLEY TOWN

Budget Category	Account	1997-98 Expenditures	1998-99 Rev. Approp.	1999-00 Appropriations
01480 TOTAL DEBT SERVICE FUNDS		184,305	178,555	172,546
01490 Total Expenditures/Appropriations		32,602,149	34,635,712	35,407,865

School District Budget Statement
for the School Year 1999-2000
Advertised Recapitulation of Balances

ESSEX - NUTLEY TOWN

Budget Category (1)	General Fund (Unreserved) (2)	General Fund Cap. Reserve Account (3)	General Fund (Reserved) (Reserved) Adult Ed. Programs (4)	General Fund (Reserved) (Reserved) Legal Reserves (5)	Debt Service (6)	Special Revenue (Reserved) Cap. Reserve Account (7)	Totals (8)
01595 Est. Approp. Bal. 6-30-97 (Prior Budg)	1,444,638	0	0	0	867	0	1,445,505
01600 Approp. Balances 6-30-97 (from Audit)	2,514,880	0	0	0	653	0	2,515,533
01605 Est. Approp. Bal. 6-30-98 (Prior Budg)	1,266,062	0	0	0	0	0	1,266,062
01610 Approp. Balances 6-30-98 (from Audit)	2,634,784	0	0	69,152	0	0	2,703,936
01620 Amount Budgeted during FY 98-99	-750,000	0	0	0	0	0	-750,000
01630 Add. Bal. to be Approp during FY 98-99	-140,000	0	0	0	0	0	-140,000
01640 Add. Bal. Anticipated during FY 98-99	350,000	0	0	0	0	0	350,000
01650 Appropriation Bal. 6-30-99 (est.)	2,094,784	0	0	69,152	0	0	2,163,936
01660 Amount Budgeted in FY 99-00	-840,000	0	0	0	0	0	-840,000
01670 Appropriation Balances 6/30/00 (est.)	1,254,784	0	0	69,152	0	0	1,323,936

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:

1997-98	1998-99	1999-00
640,647	809,440	163,010

New Jersey Department of Education
Division of Finance

The Advertised Section of the School District Budget Statement

1999 - 2000

ESSEX - NUTLEY TOWN

Per Pupil Cost Calculations

	1996-97 Actual	1997-98 Actual	1998-99 Original Budget	1998-99 Revised Budget	1999-00 Proposed Budget
	(1)	(2)	(3)	(4)	(5)
Per Pupil Cost Calculations:					
Total Comparative Per Pupil Cost	7,527	7,758	7,634	7,702	7,850
Total Classroom Instruction	4,651	4,484	4,633	4,613	4,737
Classroom-Salaries and Benefits	4,445	4,300	4,405	4,383	4,495
Classroom-General Supplies and Textbooks	186	165	208	209	221
Classroom-Purchased Services and Other	21	19	20	20	21
Total Support Services	715	768	789	847	846
Support Services-Salaries and Benefits	654	687	711	744	753
Total Administrative Costs	1,040	990	1,055	1,082	1,080
Administration-Salaries and Benefits	890	844	889	919	918
Total Operations and Maintenance of Plant	871	861	900	905	915
Operations & Maintenance of Plant-Salary & Ben.	550	539	552	554	569
Total Food Services Costs	59	41	54	54	50
Total Extracurricular Costs	165	164	178	178	198
Total Equipment Costs	60	82	80	64	55
Employee Benefits as a % of Salaries	15.1	13.1	13.7	13.5	13.5

The information presented in columns 1 through 3 as well as the related descriptions of the per pupil cost calculations are contained in the 1999 Comparative Spending Guide and can be found on the Department of Education's Internet address: <http://www.state.nj.us/education> under Schools. This publication is available in the board office and public libraries. The same calculations were performed using the 1998-99 revised appropriations and 1999-00 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. For all years except 1996-97, 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.

**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. 1997 ENROLLMENT*</u>	<u>OCT. 1998 ENROLLMENT*</u>
Belleville	II	K-12	4,415.5	4,460.5
Bloomfield	II	K-12	5,495.5	5,731.5
Caldwell-West Caldwell	II	K-12	2,345.5	2,393.5
Cedar Grove	II	K-12	1,308	1,328
East Orange	I	K-12	11,472	11,895
Essex Fells	II	K-6	220	242
Fairfield	II	K-6	598	594
Glen Ridge	II	K-12	1,297.5	1,458.5
Irvington	II	K-12	8,677.5	8,338
Livingston	II	K-12	4,452.5	4,537
Millburn	II	K-12	3,142	3,367
Montclair	I	K-12	6,062.5	6,026
Newark	S	K-12	44,711.5	45,019
North Caldwell	II	K-6	575	577
<u>NUTLEY</u>	<u>II</u>	<u>K-12</u>	<u>3,939.5</u>	<u>3,984.5</u>
Orange	I	K-12	4,651.5	4,736.5
Roseland	II	K-6	357	394
So.Orange-Maplewood	II	K-12	6,145	6,202
Verona	II	K-12	1,754.5	1,794
West Essex Regional	II	7-12	1,255	1,288
West Orange	II	K-12	5,199	5,493

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

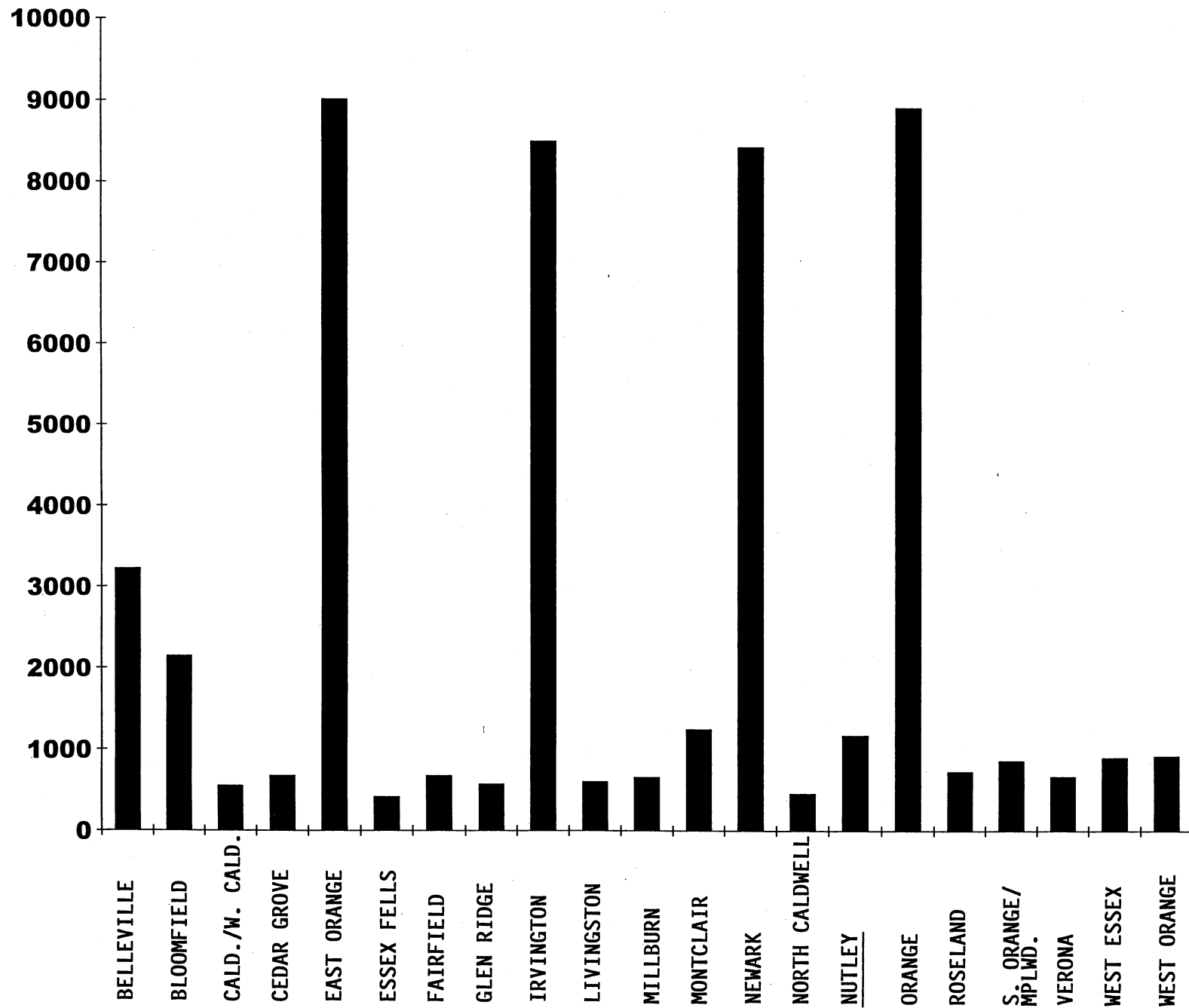
S - State Operated

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

1999-2000 ESSEX COUNTY STATE AID

<u>DISTRICT</u>	<u>GENERAL FUND AID</u>	<u>SPECIAL REVENUE AID</u>	<u>TOTAL</u>	<u>AID PER PUPIL</u>
Belleville	\$ 13,821,601	\$ 535,413	\$ 14,357,014	\$ 3,219
Bloomfield	10,998,545	1,286,388	12,284,933	2,143
Caldwell/W.Caldwell	1,216,358	102,186	1,318,544	551
Cedar Grove	839,225	56,616	895,841	675
East Orange	92,512,833	14,593,340	107,106,173	9,004
Essex Fells	89,982	11,172	101,154	418
Fairfield	377,814	24,664	402,478	678
Glen Ridge	775,648	61,992	837,640	574
Irvington	61,291,128	9,548,470	70,839,598	8,496
Livingston	2,535,321	194,063	2,729,384	602
Millburn	2,060,425	149,226	2,209,651	656
Montclair	6,571,050	903,045	7,474,095	1,240
Newark	324,271,797	54,631,284	378,903,081	8,417
North Caldwell	238,250	24,580	262,830	456
Nutley	4,488,674	168,904	4,657,578	1,169
Orange	36,170,160	6,005,607	42,175,767	8,904
Roseland	269,558	17,682	287,240	729
S.Orange/Maplewood	4,696,215	657,216	5,353,431	863
Verona	1,122,035	77,127	1,199,162	668
West Essex	1,107,661	54,588	1,162,249	902
West Orange	4,345,003	701,613	5,046,616	919

STATE AID 1999 -2000
Amount per pupil



LOCAL TAXES RAISED PER PUPIL 1998-99 SCHOOL YEAR

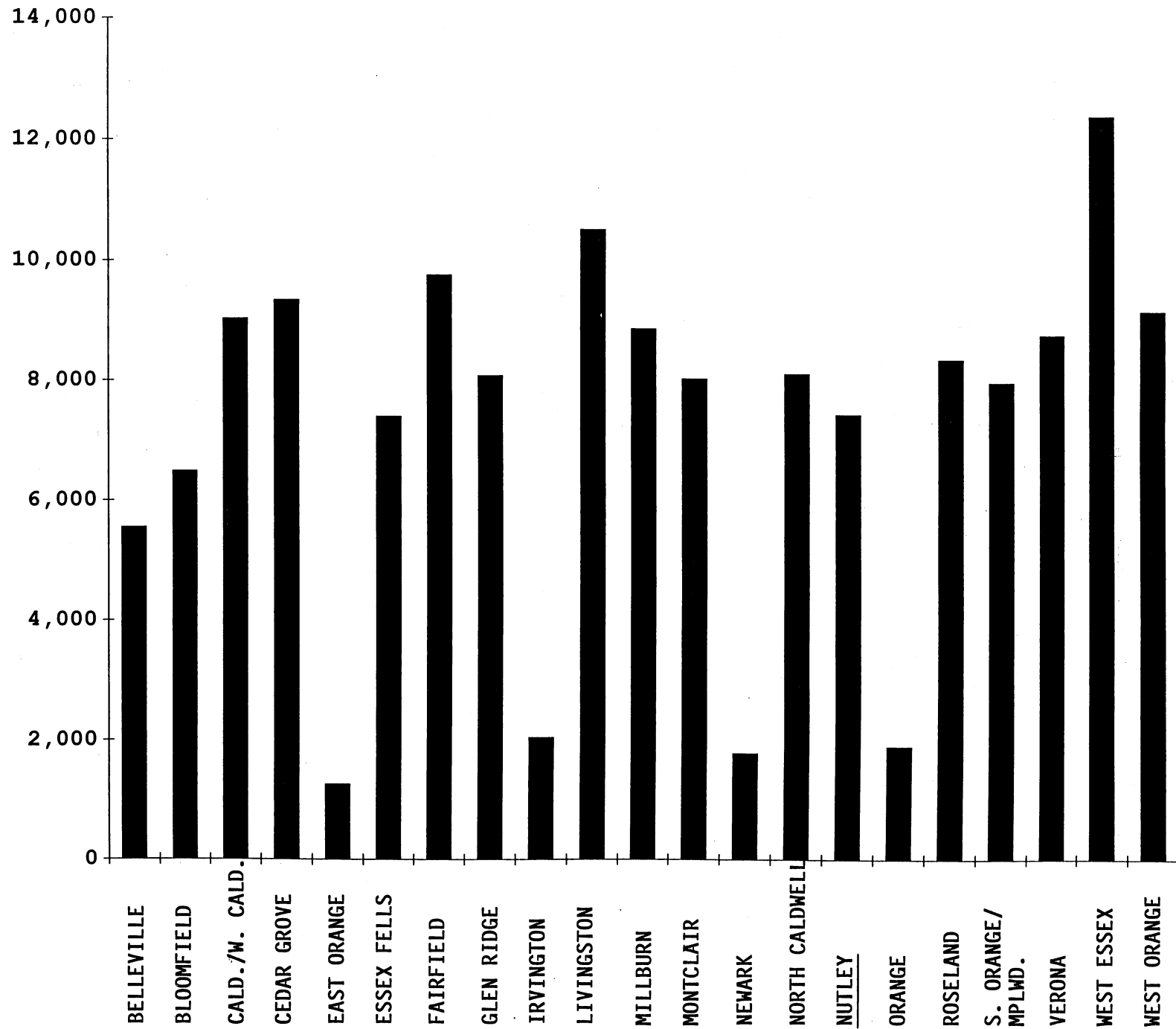
<u>DISTRICT</u>	<u>1998-99 TAX LEVY</u>	<u>OCT. 1998* ENROLL.</u>	<u>TAXES PER PUPIL</u>
BELLEVILLE	\$24,754,980	4,460.5	\$ 5,550
BLOOMFIELD	37,194,088	5,731.5	6,489
CALDWELL/W.CALDWELL	21,604,333	2,393.5	9,026
CEDAR GROVE	12,390,280	1,328.0	9,330
EAST ORANGE	15,000,000	11,895.0	1,261
ESSEX FELS	1,788,186	242.0	7,389
FAIRFIELD	5,788,952	594.0	9,746
GLEN RIDGE	11,768,047	1,458.5	8,069
IRVINGTON	17,003,529	8,338.0	2,039
LIVINGSTON	47,655,121	4,537.0	10,504
MILLBURN	29,802,458	3,367.0	8,851
MONTCLAIR	48,310,324	6,026.0	8,017
NEWARK	80,000,000	45,019.0	1,777
NORTH CALDWELL	4,668,472	577.0	8,091
NUTLEY	29,515,875	3,984.5	7,408
ORANGE	8,931,421	4,736.5	1,886
ROSELAND	3,280,673	394.0	8,327
S.ORANGE/MAPLEWOOD	49,253,260	6,202.0	7,942
VERONA	15,668,428	1,794.0	8,734
WEST ESSEX	15,935,824	1,288.0	12,373
WEST ORANGE	50,106,458	5,493.0	9,122

Excludes debt service taxes

1998-99 Tax levy - amount of taxes raised by 1998-99 budget

*Resident Enrollment

LOCAL TAXES RAISED PER PUPIL 1998-99



COSTS OF EDUCATION INDEX

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.

Information for Essex County K-12 districts is shown below:

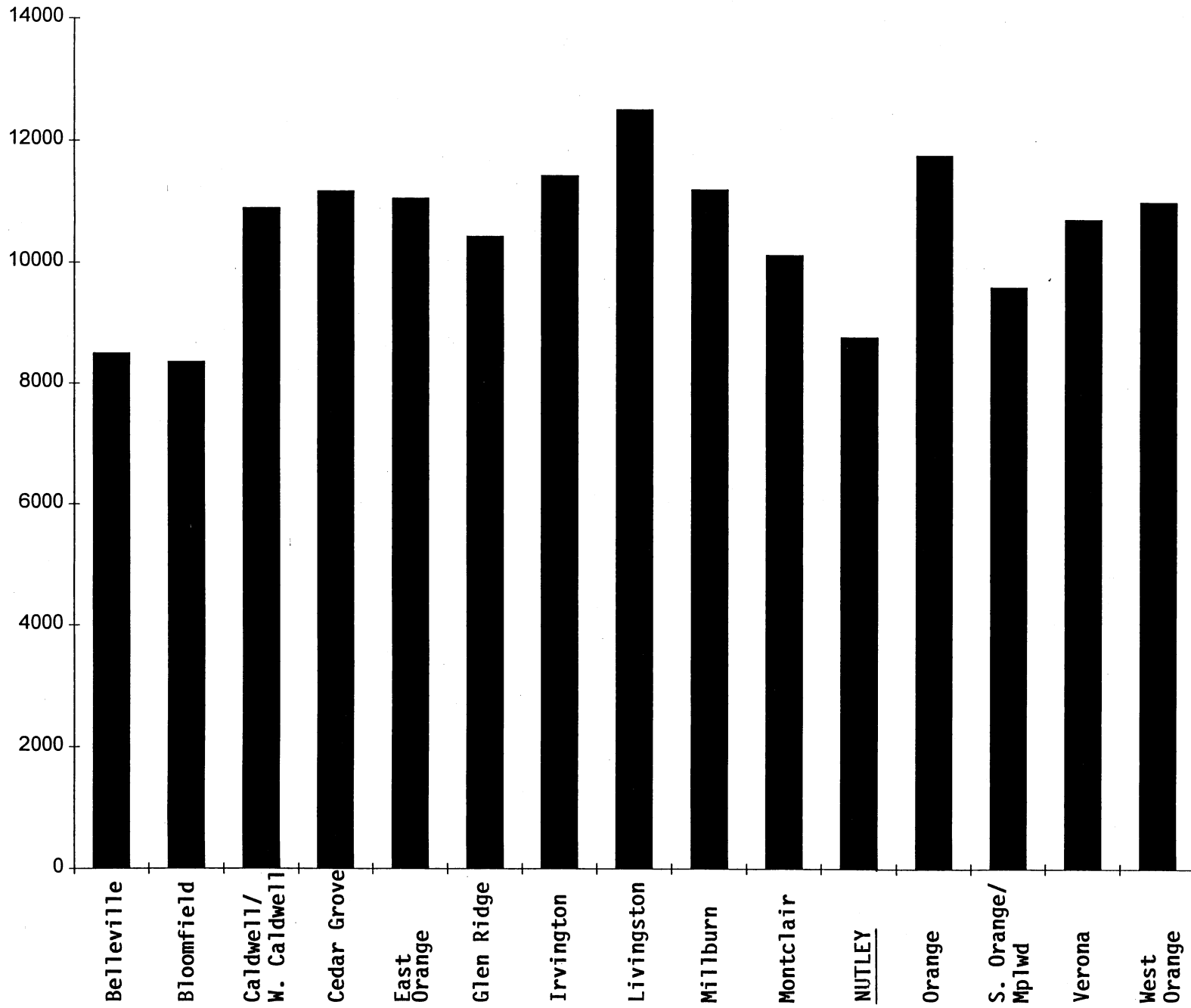
<u>DISTRICT</u>	<u>*CURRENT EXPENSE</u>	<u>TOTAL EXPENSE</u>
Belleville	\$ 6,631	\$ 8,500
Bloomfield	6,606	8,359
Caldwell/W. Caldwell	8,979	10,901
Cedar Grove	9,143	11,175
East Orange	6,753	11,056
Glen Ridge	8,415	10,432
Irvington	6,701	11,434
Livingston	9,992	12,517
Millburn	8,779	11,205
Montclair	8,249	10,127
Nutley	7,309	8,769
Orange	6,916	11,769
S. Orange/Mplwd	7,484	9,602
Verona	8,779	10,725
West Orange	8,527	11,007

*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.

Note: Data for Newark not available for 1997-98
1996-97 Current Expense cost was \$9,616

Source - New Jersey School Boards Association Cost of Education Index - 1997-98 school year.

1997-98 Cost of Education Index
Essex County K-12 Districts



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. Financial information is based on actual 1997-98 expenses. Staffing information is based on 1998-99 data.

FINANCIAL COMPARISONS

Low to High

-60-

COST PER PUPIL		INSTRUCTION		SUPPORT SERVICES		ADMINISTRATION	
DISTRICT	AMOUNT	DISTRICT	AMOUNT	DISTRICT	AMOUNT	DISTRICT	AMOUNT
Bloomfield	\$7,302	Orange	\$3,957	Orange	\$638	Bloomfield	\$805
Belleville	7,453	Bloomfield	\$4,114	Nutley	768	Belleville	888
Nutley	7,758	Irvington	4,354	Belleville	787	S. Or/Mpld	949
Orange	7,929	Nutley	4,484	Glen Ridge	805	Nutley	990
S.Or/Mpld.	8,068	Belleville	4,496	E. Orange	820	Irvington	993
Irvington	8,315	S. Or/Mpld.	4,575	NJ K-12 Avg.	857	Montclair	1,024
NJ K-12 Avg.	8,375	E. Orange	4,801	Montclair	863	Cedar Grove	1,078
E. Orange	8,662	NJ K-12 Avg.	4,827	Bloomfield	878	NJ K-12 Avg.	1,092
Glen Ridge	8,926	Cald./W.Cld.	5,036	W. Orange	912	Glen Ridge	1,112
Montclair	8,985	Verona	5,100	S. Or/Mpld.	966	Verona	1,121
W. Orange	9,169	Millburn	5,158	Verona	1,019	W. Orange	1,161
Verona	9,410	Glen Ridge	5,211	Cedar Grove	1,063	Cald./W. Cld.	1,173
Millburn	9,540	Montclair	5,433	Cald./W. Cld.	1,071	Millburn	1,246
Cald/W. Cald	9,572	W. Orange	5,472	Newark	1,109	Newark	1,270
Newark	9,573	Newark	5,535	Irvington	1,134	E. Orange	1,292
Cedar Grove	9,769	Cedar Grove	5,575	Millburn	1,239	Livingston	1,486
Livingston	10,718	Livingston	6,231	Livingston	1,277	Orange	1,930

FINANCIAL COMPARISONS

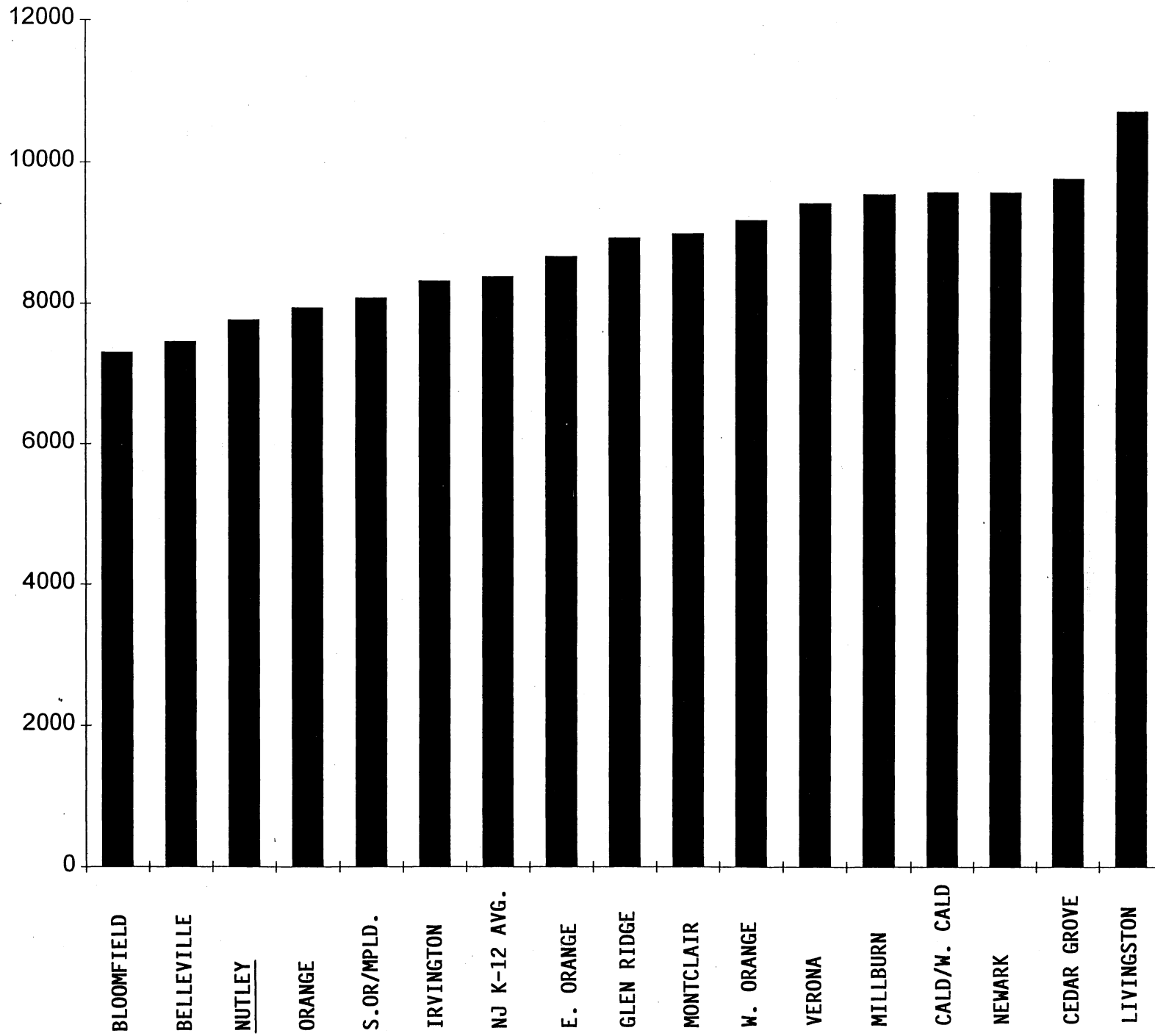
Low to High

STAFF COMPARISONS

High to Low

OPER./MAINT		EXTRA-CURR.		PUPIL/TEACH.RATIO		PUPIL/ADM. RATIO	
DISTRICT	AMOUNT	DISTRICT	AMOUNT	DISTRICT	AMOUNT	DISTRICT	AMOUNT
Belleville	656	Irvington	64	Nutley	16.2	Verona	203.6
Livingston	859	Orange	82	Irvington	15.1	Montclair	203.0
Nutley	861	E. Orange	89	E. Orange	15.1	E. Orange	193.3
Orange	881	S. Or./Mpwd	92	Bloomfield	15.1	Bloomfield	185.5
Montclair	885	Bloomfield	94	Glen Ridge	15.0	Nutley	185.1
W. Orange	905	Newark	97	Cald/W Cald	14.3	S. Or./Mpwd	177.7
Bloomfield	948	W. Orange	129	S. Or/Mpwd	14.1	W. Orange	175.6
NJ K-12 Avg.	961	Belleville	131	Belleville	14.0	NJ K-12 Avg.	171.9
S. Or./Mplwd.	977	Montclair	140	NJ K-12 Avg.	13.9	Livingston	158.5
Millburn	1,032	NJ K-12 Avg.	147	Montclair	13.6	Irvington	158.3
Glen Ridge	1,035	Nutley	164	Orange	13.5	Millburn	151.6
Cedar Grove	1,143	Livingston	196	Verona	13.4	Belleville	147.7
Verona	1,150	Verona	255	Newark	13.3	Cedar Grove	147.1
Irvington	1,158	Cald/W.Cald	271	W. Orange	13.2	Glen Ridge	144.4
E. Orange	1,192	Millburn	274	Millburn	13.1	Cald/W Cald	142.4
Cald/W. Cald	1,440	Glen Ridge	289	Cedar Grove	13.1	Newark	134.0
Newark	1,460	Cedar Grove	310	Livingston	12.3	Orange	127.3

1997-98 Cost per Pupil



STATE MANDATED TESTING RESULTS

HIGH SCHOOL PROFICIENCY TEST

Administered 10-98

	% Passing
Reading	93.2
Mathematics	99.2
Writing	96.6
All Sections	90.8

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, 1997 test, in which Nutley ranked 2nd of 45 similar districts in terms of percent of students passing all three sections of the test and was one of only 3 districts where more than 90% of the students passed all sections.

EARLY WARNING TEST

Administered 3-98 to 8th grade students

	% Passing
Reading	99.1
Mathematics	96.6
Writing	98.3
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 79 districts in the "DE" category. Nutley ranked 2nd in reading, 3rd in mathematics, and 6th in writing within the "DE" group.

In reading, Nutley's scores were above the level of "I" Districts. In mathematics and writing, the scores were between "GH" and "I" District levels. Nutley's overall percentage for passing all 3 sections of the test was higher than the average "I" District.

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

DISTRICT	HSPT-GRADE 11 Oct-97	EWT-GRADE 8 Mar-98
BELLEVILLE	71.9	83.3
BLOOMFIELD	79.6	81.4
CALDWELL/W.CALDWELL	92.9	93.5
CEDAR GROVE	88.1	85.4
EAST ORANGE	30.7	47.5
GLEN RIDGE	94.4	93.5
IRVINGTON	26.1	27.1
LIVINGSTON	92.8	95.8
MILLBURN	94.7	91.0
MONTCLAIR	75.2	83.3
NEWARK	27.1	32.5
NUTLEY	92.6	94.8
ORANGE	27.9	30.3
S.ORANGE/MAPLEWOOD	74.9	80.9
VERONA	93.9	93.6
WEST ESSEX	92.2	93.1
WEST ORANGE	83.9	76.8

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 almost 20% which translates to 644.5 pupils, an average of over 81 additional pupils per year. Increases in enrollment are expected for at least the next few 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
1997-98	3901.5	101.5
1998-99	3943	41.5

STATEMENT OF CAFETERIA ACCOUNT
1997-98

Retained Earnings - July 1, 1997

\$ 6,618

INCOME

Sale of Food	\$341,036
Government Subsidy	70,751
Board of Education Subsidy	161,857
Other	<u>53,096</u>

TOTAL	\$626,740
-------	-----------

EXPENSES

Salaries	\$272,315
Benefits	119,502
Food & Supplies	227,478
Purchased Services	7,659
Other	<u>1,808</u>

TOTAL	\$628,762
-------	-----------

Retained Earnings - June 30, 1998

\$ 4,596

NUTLEY PUBLIC SCHOOL BUDGET 1999-2000

PUBLIC BUDGET HEARING

Monday, March 22, 1999 at 7:00 p.m.
Board of Education
375 Bloomfield Avenue

PUBLIC VOTING

Tuesday, April 20, 1999 from 2:30 to 9:00 p.m.

- 1) Approval of taxes for 1999-2000 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 22, 1999

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 20, 1999

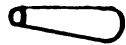
QUESTION 1

RESOLVED, That there should be raised
for General Funds \$28,597,839 for
the ensuing School Year (1999-00)

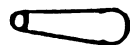
YES NO

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

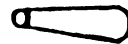
VOTE FOR THREE



Steven Greco



Vincent A. Moscaritola



John Cafone



Tracy Scheckel



Agnes Roncaglio