

NOTICE OF SCHOOL BUDGET AND BUDGET HEARING
BOARD OF EDUCATION
NUTLEY, NJ

The Board of Education of Nutley, New Jersey will hold a public hearing on the tentative budget for the school year 2000-2001 at an open meeting in the Radcliffe School Multi-Purpose Room, 379 Bloomfield Avenue, on Monday, March 27, 2000 at 7:00 p.m. Citizens are invited to attend this meeting, ask questions and offer suggestions pertaining to the budget. Your school district has proposed programs and services in addition to the core curriculum content standards adopted by the State Board of Education. Information on this budget and the programs and services it provides is available from your local school district. The proposed tentative budget is open to inspection at the office of the Board of Education between the hours of 9:00 a.m. and 4:00 p.m., or at any of the public schools in the school district.

John C. Sincaglia, Secretary
March 23, 2000

School District Budget Statement for the School Year 2000 - 2001
Advertised Enrollments

| ENROLLMENT CATEGORY | October 15, 1998 Actual | October 15, 1999 Actual | October 15, 2000 Estimated |
|--|----------------------------|----------------------------|-------------------------------|
| Pupils on Roll Regular Full-Time | 3573 | 3620 | 3680 |
| Pupils on Roll Regular Shared-Time | | 1 | 1 |
| Pupils on Roll - Special Full-Time | 370 | 377 | 378 |
| Pupils on Roll - Special Shared-Time | 14 | 14 | 6 |
| Private School Placements | 43 | 38 | 44 |
| Pupils Sent to Other Dist. - Spec. Ed. Prog. | 14 | 13 | 15 |
| Pupils Received | 23 | 16 | 12 |
| Pupils in State Facilities | 1 | | |
| Resident Enrollment Per State Aid Calc. | | 4063 | 4111 |

| Budget Category | Advertised Revenues | | | |
|--------------------------------------|---------------------|-------------------|--------------------|------------------------|
| | Account | 1998-99 Actual | 1999-00 Revised | 2000-01 Anticipated |
| GENERAL FUND | | | | |
| Budgeted Fund Balance-General Fund | 10-303 | | 840,000 | 750,000 |
| REVENUES FROM LOCAL SOURCES: | | | | |
| Local Tax Levy | 10-1210 | 29,515,875 | 28,597,839 | 29,862,742 |
| 441411 | | | | |
| Transportation Fees from Individuals | 10-1410 | | 5,000 | 10,000 |
| Transportation Fees from Other LEAs | 10-1420-1430 | 119,830 | 45,000 | 65,000 |
| Miscellaneous | 10-1XXX | | 30,000 | 30,000 |
| Unrestricted Miscellaneous Revenues | 10-1XXX | 248,426 | 176,900 | 185,000 |
| SUBTOTAL | | 30,144,153 | 29,069,533 | 30,288,183 |

| | | | | |
|---|---------|------------------|------------------|------------------|
| Revenue from Intermediate Sources: | | | | |
| Unrestricted Revenue from Intermediate Sources | 10-2000 | 8,408 | | |
| TOTAL REVENUES FROM INTERMEDIATE SOURCES | | 8,408 | | |
| Revenues from State Sources | | | | |
| Core Curriculum Standards Aid | 10-3111 | 701,301 | 2,388,292 | 2,730,725 |
| Transportation Aid | 10-3120 | 230,520 | 315,383 | 342,848 |
| Special Education Aid | 10-3130 | 1,571,122 | 1,616,744 | 1,738,514 |
| Bilingual Education Aid | 10-3140 | 69,426 | 65,685 | 59,895 |
| Academic Achievement Reward Program | 10-3193 | 50,310 | 102,570 | 51,968 |
| SUBTOTAL | | 2,622,679 | 4,488,674 | 4,923,950 |

| | | | | |
|---|--|-------------------|-------------------|-------------------|
| Adjustment for Prior Year Encumbrances | | | 266,407 | |
| Act (Excess) Deficiency of Rev (Over)/Under Expnd | | 92,043 | | |
| TOTAL GENERAL FUND | | 32,867,283 | 34,664,614 | 35,962,133 |

| SPECIAL REVENUE FUNDS | | | | |
|---|---------|----------------|----------------|----------------|
| Revenues from State Sources | | | | |
| Distance Learning Network Aid Pr. Yr. carryover | 20-3213 | 156 | | |
| Distance Learning Network Aid | 20-3213 | 160,597 | 174,838 | 175,828 |
| Other Restricted Entitlements | 20-32XX | 175,382 | 292,500 | 280,700 |
| TOTAL REVENUES FROM STATE SOURCES | | 336,135 | 467,338 | 456,528 |

| | | | | |
|--|--------------|----------------|------------------|----------------|
| Revenues from Federal Sources | | | | |
| P.L. 103-382 Title I | 20-4411-4414 | 116,640 | 185,710 | 145,627 |
| P.L. 103-382 Title VI | 20-4415-4416 | 17,093 | 19,047 | 15,771 |
| LD.E.A. Part B (Handicapped) | 20-4420 | 298,367 | 402,223 | 337,936 |
| P.L. 101-392 (Vocational Education) | 20-4430 | 18,334 | 13,770 | |
| Private Industry Council (FIPA) | 20-4470 | 7,129 | 5,730 | |
| Other | 20-44XX | 78,204 | 134,340 | 24,706 |
| TOTAL REVENUES FROM FEDERAL SOURCES | | 538,767 | 760,820 | 524,130 |
| TOTAL SPECIAL REVENUE FUNDS | | 871,902 | 1,228,158 | 980,658 |

| LOCALS | LOCALS | LOCALS | LOCALS | LOCALS |
|--|-----------------|----------------------|----------------------|------------------------|
| DEBT SERVICE | | | | |
| Revenues from Local Sources: | | | | |
| Local Tax Levy | 40-1210 | 158,864 | 160,014 | 152,210 |
| TOTAL REVENUES FROM LOCAL SOURCES | | 158,864 | 160,014 | 152,210 |
| Revenues from State Sources: | | | | |
| Debt Service Aid Type II | 40-3160 | 19,691 | 12,532 | 14,098 |
| TOTAL LOCAL DEBT SERVICE | | 178,555 | 172,546 | 166,308 |
| TOTAL DEBT SERVICE FUND | | 178,555 | 172,546 | 166,308 |
| TOTAL REVENUES/SOURCES | | 33,917,740 | 36,065,401 | 37,109,099 |
| ADVERTISED APPROPRIATIONS | | | | |
| Budget Category | Account | 1998-99 Expenditures | 1999-00 Rev. Approp. | 2000-01 Appropriations |
| GENERAL CURRENT EXPENSE | | | | |
| Regular Programs - Instruction | 11-1XX-100-XXX | 14,230,398 | 14,905,844 | 15,545,887 |
| Special Education - Instruction | 11-2XX-100-XXX | 1,277,811 | 1,405,667 | 1,499,348 |
| Basic Skills/Remedial - Instruction | 11-230-100-XX | 340,136 | 329,565 | 343,105 |
| Bilingual Education - Instruction | 11-240-100-XXX | 152,876 | 158,446 | 166,008 |
| School Spon. Cocurricular Activities-Instruction | 11-401-100-XXX | 122,455 | 126,100 | 132,371 |
| School Sponsored Athletics - Instruction | 11-402-100-XXX | 516,720 | 649,988 | 655,365 |
| Community Services Programs/Operations | 11-800-330-XXX | 2,327 | 3,500 | 3,500 |
| Undistributed Expenditures: | | | | |
| Instruction | 11-000-100-XXX | 1,663,639 | 1,782,121 | 1,811,286 |
| Health Services | 11-000-213-XXX | 536,151 | 565,431 | 509,057 |
| Other Supp Serv-Stds-Related & Extraordinary | 11-000-216, 217 | 238,957 | 243,312 | 276,882 |
| Other Support Services-Students-Regular | 11-000-218-XXX | 739,285 | 848,668 | 889,459 |
| Other Support Services-Students-Special | 11-000-219-XXX | 605,214 | 631,512 | 586,397 |
| Improvement of Instructional Services | 11-000-221-XXX | 289,879 | 293,435 | 351,512 |
| Educational Media Services-School Library | 11-000-222-XXX | 702,397 | 779,150 | 795,232 |
| Instructional Staff Training Services | 11-000-223-XXX | 31,256 | 41,650 | 43,800 |
| Support Services - General Administration | 11-000-230-XXX | 708,391 | 768,443 | 788,005 |
| Support Services- School Administration | 11-000-240-XXX | 1,963,728 | 2,036,109 | 2,087,004 |
| Operation and Maintenance of Plant Services | 11-000-26X-XXX | 3,142,134 | 3,369,481 | 3,489,171 |
| Student Transportation Services | 11-000-270-XXX | 990,996 | 912,254 | 969,884 |
| Business and Other Support Services | 11-000-290-XXX | 725,481 | 762,546 | 769,433 |
| Personal Services - Employee Benefits | 11-XXX-XXX-2XX | 3,161,873 | 3,331,717 | 3,796,314 |
| Food Services | 11-000-310-XXX | 172,259 | 202,000 | 192,000 |
| Total Undistributed Expenditures | | 15,671,640 | 16,567,829 | 17,355,436 |
| TOTAL GENERAL CURRENT EXPENSE | | 32,314,363 | 34,146,939 | 35,701,020 |
| CAPITAL OUTLAY | | | | |
| Equipment | 12-XXX-XXX-73X | 266,716 | 168,412 | 125,990 |
| Facilities Acquisition and Construction Services | 12-000-4XX-XXX | 250,868 | 316,264 | 95,140 |
| TOTAL CAPITAL OUTLAY | | 517,584 | 484,676 | 221,130 |
| SPECIAL SCHOOLS | | | | |
| Instruction | 13-422-100-XXX | 20,416 | 23,000 | 23,000 |
| Summer School: | | | | |
| Support Services | 13-422-200-XXX | 3,360 | 3,360 | 3,425 |
| Total Summer School | | 23,776 | 26,360 | 26,425 |
| TOTAL SPECIAL SCHOOLS | | 23,776 | 26,360 | 26,425 |
| Transfer of Funds to Charter Schools | 10-000-100-56X | 11,560 | 6,639 | 13,558 |
| GENERAL FUND GRAND TOTAL | | 32,867,283 | 34,664,614 | 35,962,133 |
| SPECIAL REVENUE FUNDS | | | | |
| Support Services | 20-213-200-XXX | 67,954 | 61,798 | 38,199 |
| Distance Learning Network Aid: | | | | |
| Facilities Acquisition and Construction Services | 20-213-400-XXX | 92,725 | 112,998 | 137,629 |
| Contribution to Charter Schools | | 74 | 42 | |
| TOTAL DISTANCE LEARNING NETWORK AID | | 160,753 | 174,83 | 175,828 |
| Other State Projects: | | | | |
| Nonpublic Textbooks | 20-XXX-XXX-XXX | 20,440 | 30,199 | 30,199 |
| Nonpublic Auxiliary Services | 20-XXX-XXX-XXX | 56,265 | 105,469 | 105,469 |
| Nonpublic Handicapped Services | 20-XXX-XXX-XXX | 61,025 | 81,236 | 81,236 |
| Nonpublic Nursing Services | 20-XXX-XXX-XXX | 28,532 | 36,796 | 36,796 |
| Other Special Projects | 20-XXX-XXX-XXX | 9,120 | 38,860 | 27,000 |
| Total State Projects | | 386,135 | 467,398 | 456,528 |
| Federal Projects: | | | | |
| P.L. 103-382 Title I | 20-XXX-XXX-XXX | 116,640 | 185,718 | 145,627 |
| P.L. 103-382 Title VI | 20-XXX-XXX-XXX | 17,093 | 19,047 | 15,771 |
| I.D.E.A. Part B (Handicapped) | 20-XXX-XXX-XXX | 298,367 | 402,233 | 337,936 |
| P.L. 101-392 (Vocational Education) | 20-XXX-XXX-XXX | 18,334 | 13,776 | |
| Private Industry Council (JTPA) | 20-XXX-XXX-XXX | 7,129 | 5,737 | |
| Other Special Projects | 20-XXX-XXX-XXX | 78,204 | 134,342 | |
| Total Federal Projects | | 453,567 | 760,843 | 524,130 |
| TOTAL SPECIAL REVENUE FUNDS | | 871,902 | 1,228,241 | 980,658 |
| DEBT SERVICE FUNDS | | | | |
| Debt Service - Regular | 40-7001-510-XXX | 178,555 | 172,546 | 166,308 |
| TOTAL DEBT SERVICE FUNDS | | 178,555 | 172,546 | 166,308 |
| Total Expenditures/Appropriations | | 33,917,740 | 36,065,401 | 37,109,099 |

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Advertised Recapitulation of Balances

| Budget Category | General Fund Cap. (Unreserved) | General Fund (Reserved) Legal Reserves | Debt Service | Totals |
|---|-----------------------------------|--|-----------------|-----------|
| Est. Approp. Bal. 6-30-98 (Prior Budg) | 1,266,062 | 0 | | 1,266,062 |
| Approp. Balances 6-30-98 (from Audit) | 2,634,784 | 69,152 | 0 | 2,703,936 |
| Est. Approp. Bal. 6-30-99 (Prior Budg) | 1,099,880 | 0 | 0 | 1,099,880 |
| Approp. Balances 6-30-99 (from Audit) | 2,478,033 | 0 | 0 | 2,478,033 |
| Amount Budgeted During FY 99-00 | -840,000 | 0 | 0 | -840,000 |
| Add. Bal. to be Approp. during FY 99-00 | 0 | 0 | 0 | 0 |
| Add. Bal. Anticipated during FY 99-00 | 250,000 | 0 | 0 | 250,000 |
| Appropriation Bal. 6-30-00 (est.) | 1,888,033 | 0 | 0 | 1,888,033 |
| Amount Budgeted in FY 00-01 | -750,000 | 0 | 0 | -750,000 |
| Appropriation Balances 6-30-01 (est.) | 1,138,033 | 0 | 0 | 1,138,033 |

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:

| 1998-99 | 1999-00 | 2000-01 |
|---------|---------|---------|
| 809,440 | 505,996 | 0 |

Per Pupil Cost Calculations

| | 1997-98 Actual | 1998-99 Actual | 1999-00 Original Budget | 1999-00 Revised Budget | 2000-01 Proposed Budget |
|---|-------------------|-------------------|-------------------------------|------------------------------|-------------------------------|
| Per Pupil Cost Calculations: | (1) | (2) | (3) | (4) | (5) |
| Total Comparative Per Pupil Cost | 7,329 | 7,553 | 7,850 | 7,872 | 8,117 |
| Total Classroom Instruction | 4,484 | 4,576 | 4,737 | 4,725 | 4,919 |
| Classroom-Salaries and Benefits | 4,300 | 4,364 | 4,495 | 4,472 | 4,667 |
| Classroom-General Supplies and Textbooks | 165 | 193 | 221 | 232 | 230 |
| Classroom-Purchased Services and Other | 19 | 19 | 21 | 21 | 22 |
| Total Support Services | 855 | 912 | 938 | 966 | 969 |
| Support Services - Salaries and Benefits | 768 | 819 | 838 | 847 | 860 |
| Total Administrative Costs | 903 | 960 | 988 | 989 | 1,006 |
| Administration-Salaries and Benefits | 764 | 824 | 834 | 830 | 852 |
| Total Operations & Maintenance of Plant | 861 | 863 | 915 | 907 | 936 |
| Operations & Maintenance of Plant-Salary & Ben. | 539 | 552 | 569 | 556 | 602 |
| Total Food Services Costs | 41 | 44 | 50 | 50 | 47 |
| Total Extracurricular Costs | 164 | 177 | 198 | 210 | 213 |
| Total Equipment Costs | 82 | 91 | 55 | 70 | 65 |
| Employee Benefits as a % of Salaries | 13.1 | 13.2 | 13.5 | 13.4 | 14.6 |

The information presented in columns 1 through 3 as well as the related descriptions of the per pupil cost calculations are contained in the 2000 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 1999 - 00 revised appropriations and 2000-01 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, it also included the 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.

Nutley Sun
March 23, 2000
Fee: \$ 588.96