



**NUTLEY SCHOOL DISTRICT  
BUDGET  
2003-2004**

## A LETTER TO THE PEOPLE OF NUTLEY

I am privileged to present you with the proposed School Budget for 2003-2004. This budget is the product of the efforts of many people - the school staff, the administration and the members of your Board of Education. This budget represents the financial plan to operate the district schools next year.

Next year's budget will increase by 2.27%, compared to an increase of 3.77% in our current budget versus the prior year. It will maintain existing programs and services and provide two important and necessary new professional positions. The high school will gain an additional Social Studies teacher and an additional Math teacher. There will be some position reductions due to consolidation of existing positions. Many exciting improvements are being made to instructional programs, with new course offerings in World Languages, English, Archeology, the Sciences, and Sports & Entertainment Marketing at the High School, Journalism at the Middle School, and Language Arts Literacy using the Reading Coach concept in Grades K-3.

The 2003-2004 School Budget will result in an increase in the school tax rate of 5.45%. The Board had hoped to present a plan with a lower tax impact, but an increase in health insurance costs of over 25% made this impossible. In addition, we were unable to provide tax relief through appropriation of surplus, as has been done in the past, since the state has enacted legislation precluding such appropriation when surplus is less than 3% of the proposed budget.

The district's record of fiscal responsibility remains strong. The statistics released by the NJ Department of Education note that in 2001-2002, the Nutley cost per pupil was \$8,315. By contrast, the average NJ K-12 district spent \$9,688 per pupil. Thirteen of sixteen K-12 districts in Essex County spent more than Nutley, some by thousands of dollars more per child. Within this booklet, you will be able to find more detailed information about costs.

You will also find information about the excellent performance by our students on state standardized tests. Over 97% of our 11<sup>th</sup> graders passed the Language Arts section of the High School Proficiency Assessment, and over 88% passed the Mathematics section, compared to state averages of 86% and 73%, respectively. Over 88% of our 11<sup>th</sup> graders passed both sections of the test. In the tests for grade 8, our students passed the language arts and science sections by rates of over 90%. At grade 4, over 93% of our pupils passed in Language Arts. In all cases, at all grades, we were above the average performance for pupils in NJ and in districts with similar characteristics.

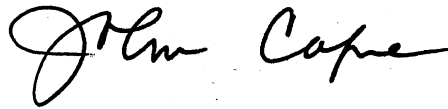
In September, "New Jersey Monthly" magazine ranked Nutley High School 74<sup>th</sup> of 307 public high schools in the state, up from 165<sup>th</sup> in 2000, the last time the ranking was done.



As you know, enrollment growth and facility conditions are major concerns of the Board, the staff and many citizens in our community. Enrollment increased by 106 students this year, pushing our total enrollment to over 4,200, an increase of 918 since 1990. The failures of our two referenda did not change the fact that we keep adding pupils and that our facilities are getting older. We must face the fact that our buildings, most constructed in the early 1920's or before, need to be modified in order for the curriculum of the twenty-first century to function properly, and to provide sufficient space for our youngsters.

Tuesday, April 15, 2003, is School Election Day for members of the Board of Education and the vote on next year's school budget. I urge all Nutley citizens to learn the facts about the budget and go to the polls to cast their vote.

Sincerely yours,

A handwritten signature in black ink, appearing to read "John Cafone". The signature is fluid and cursive, with the first name "John" being more prominent than the last name "Cafone".

John Cafone, President  
Nutley Board of Education  
March, 2003

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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 \$2,000  
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. Energy expenses and textbooks are also included.

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

	<u>Actual</u> <u>2001-02</u>	<u>Budget</u> <u>2002-03</u>	<u>Proposed</u> <u>2003-04</u>
<u>GENERAL FUND</u>			
<b>Local Sources:</b>			
Surplus Appropriated	813,000	917,000	0
Tuition Receipts	95,572	71,573	71,573
Miscellaneous	414,866	308,000	308,000
Local Tax Levy	31,081,333	32,800,135	35,085,691
<b>Total Local Sources</b>	<b>32,404,771</b>	<b>34,096,708</b>	<b>35,465,264</b>
<b>State Sources:</b>			
Foundation Aid/Core Curriculum Aid	2,799,975	2,799,975	2,799,975
Transportation Aid	345,006	345,006	345,006
Special Education Aid	2,042,454	2,235,481	2,235,481
Bilingual Education Aid	65,426	65,426	65,426
Academic Achievement Award	44,426	44,426	0
Other State Aid	44,817	0	475,088
<b>Total State Sources</b>	<b>5,342,104</b>	<b>5,490,314</b>	<b>5,920,976</b>
PRIOR YEAR ENCUMBRANCES	0	127,216	0
<b>TOTAL GENERAL FUND</b>	<b>37,746,875</b>	<b>39,714,238</b>	<b>41,386,240</b>
<u>SPECIAL REVENUE FUND</u>			
<b>State Projects:</b>			
Nonpublic Textbooks	34,490	33,545	26,362
Nonpublic Auxiliary Services	72,528	93,003	60,143
Nonpublic Handicapped Services	77,030	84,104	59,589
Nonpublic Nursing Services	38,584	38,717	28,938
Distance Learning Network Aid	181,774	190,827	0
Other	42,233	37,722	19,020
<b>Total State Projects</b>	<b>446,639</b>	<b>477,918</b>	<b>194,052</b>
<b>Federal:</b>			
Title I	197,246	250,871	124,844
Title VI	76,436	19,550	12,797
IDEA(Hdcp.)	518,153	582,062	373,621
Vocational	18,856	22,331	12,043
Other	38,645	145,229	59,771
<b>Total Federal Projects</b>	<b>849,336</b>	<b>1,020,043</b>	<b>583,076</b>
<b>TOTAL SPECIAL PROJECTS</b>	<b>1,295,975</b>	<b>1,497,961</b>	<b>777,128</b>



REVENUES (Continued)

	<u>Actual</u> <u>2000-01</u>	<u>Budget</u> <u>2001-02</u>	<u>Proposed</u> <u>2002-03</u>
<u>DEBT SERVICE</u>			
State Aid	15,547	14,878	13,760
Local Tax Levy	144,349	138,463	128,058
<b>TOTAL DEBT SERVICE</b>	<b>159,896</b>	<b>153,341</b>	<b>141,818</b>
<b>TOTAL BUDGET</b>	<b>39,202,746</b>	<b>41,365,540</b>	<b>42,305,186</b>



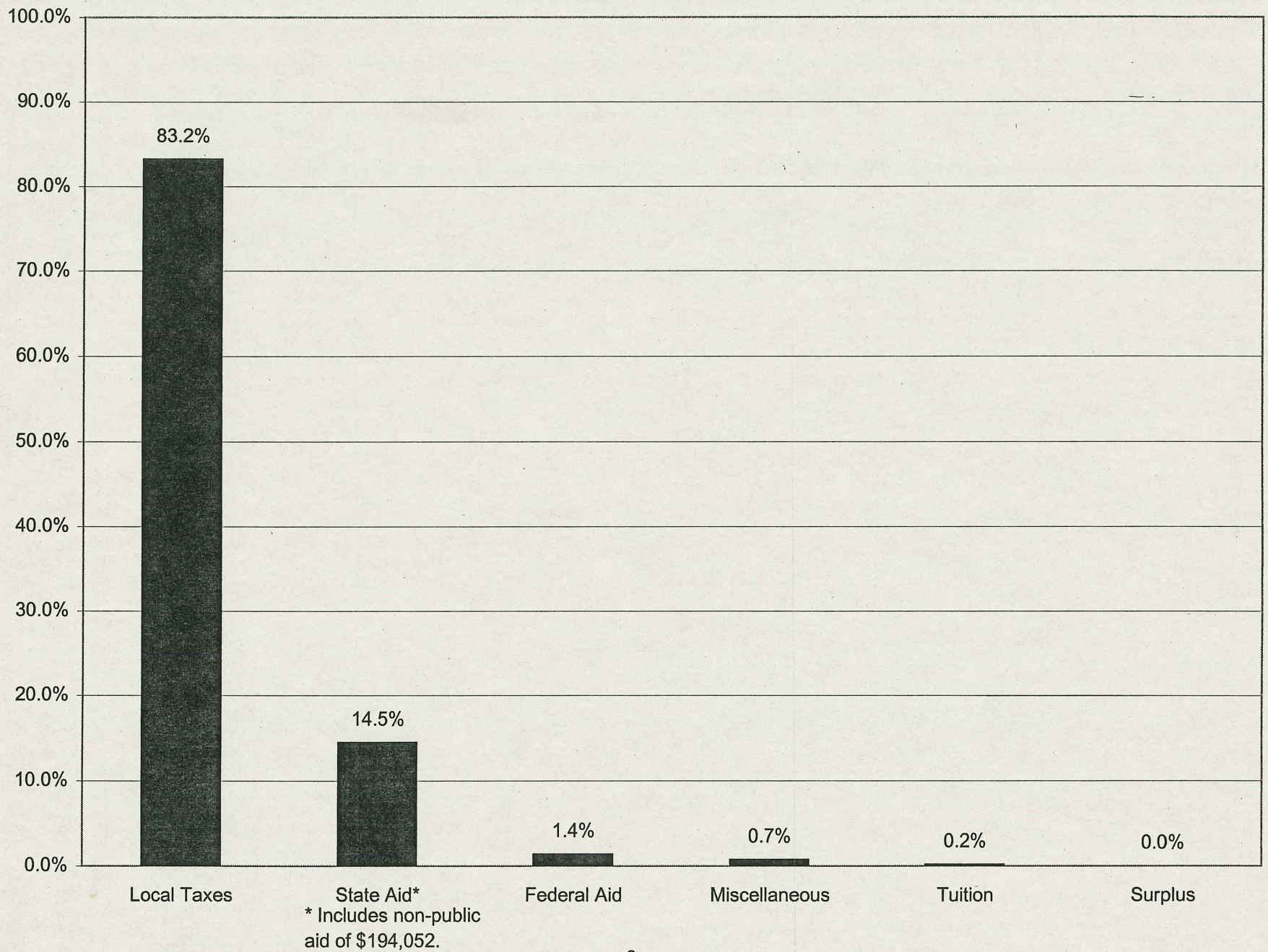
## BUDGET REVENUE DISTRIBUTION

<u>SOURCE</u>	<u>2003 - 2004</u>	
	<u>AMOUNT</u>	<u>% of REVENUE</u>
Local Taxes	\$ 35,213,749	83.2%
State Aid*	6,128,788	14.5%
Federal Aid	583,076	1.4%
Miscellaneous	308,000	0.7%
Tuition	71,573	0.2%
Surplus	<u>-</u>	<u>0.0%</u>
Total Revenue	<u><u>\$ 42,305,186</u></u>	<u><u>100.0%</u></u>

\* Includes non-public aid of \$194,052.



## Revenue Distribution





# STATE AID - 1993 TO PRESENT

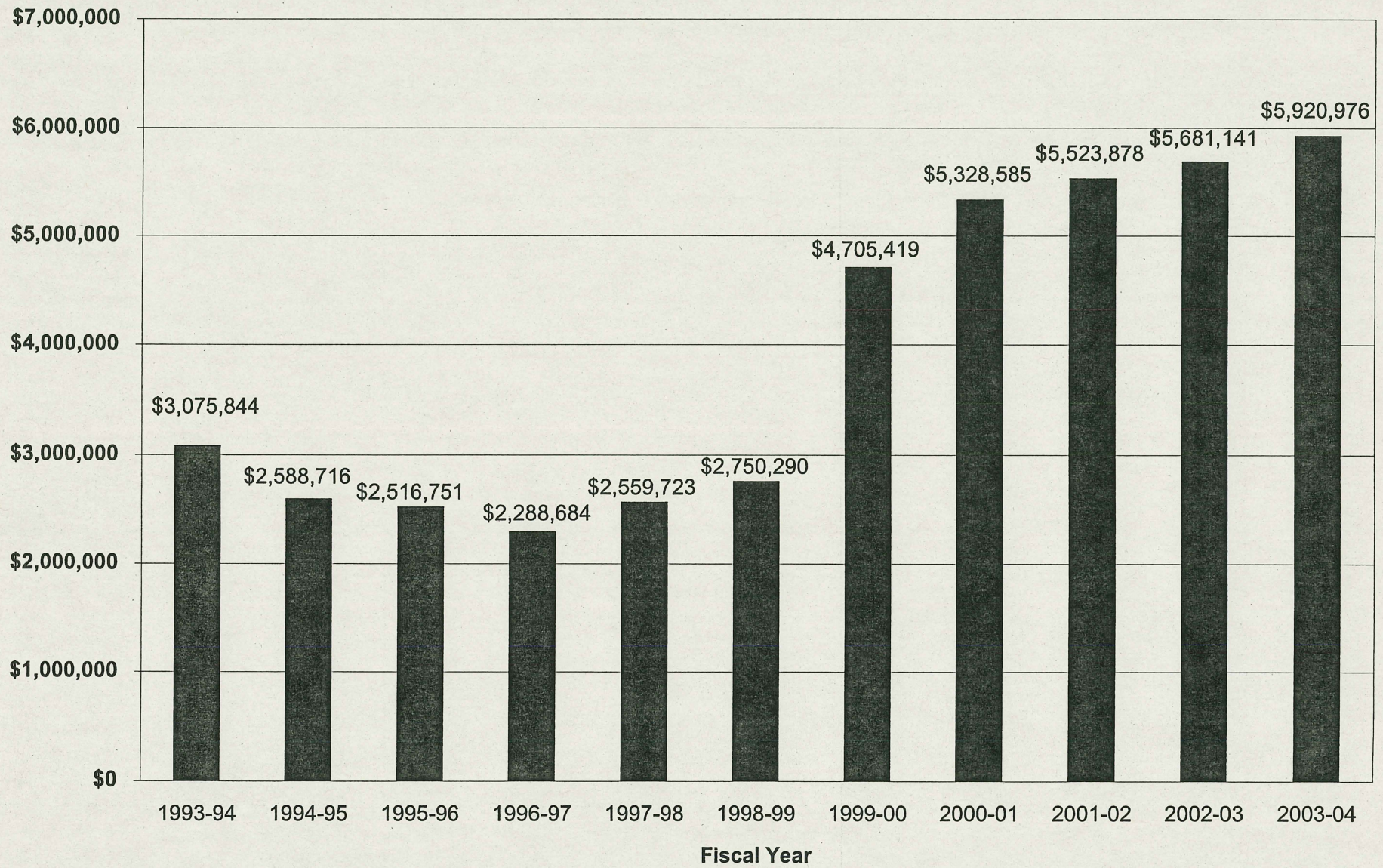
<u>YEAR</u>	<u>AMOUNT</u>	<u>INCREASE (DECREASE)</u>	<u>%INCREASE/ (DECREASE)</u>
1993-94	\$3,075,844	(\$9,535)	(0.31)
1994-95	\$2,588,716	(\$487,128)	(15.84)
1995-96	\$2,516,751	(\$71,965)	(2.78)
1996-97	\$2,288,684	(\$228,067)	(9.06)
1997-98	\$2,559,723	\$271,039	11.84
1998-99	\$2,750,290	\$190,567	7.44
1999-00	\$4,705,419	\$1,955,129	71.09
2000-01	\$5,328,585	\$623,166	13.24
2001-02	\$5,523,878	\$195,293	3.67
2002-03	\$5,681,141	\$157,263	2.85
2003-04	\$5,920,976	\$239,835	4.22

Excluding debt service and non-public aid.



## State Aid

Excluding Debt Service & Non-public Aid





# EXPENDITURE SUMMARY

<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2001-02</u>	<u>Budget</u> <u>2002-03</u>	<u>Proposed</u> <u>2003-04</u>
<b>CURRENT EXPENSE - (Fund 11)</b>				
1XX-100	Regular Instruction	15,898,953	16,347,972	16,712,840
2XX-100	Special Education	1,690,485	1,911,482	1,968,687
230-100	Basic Skills	382,088	372,772	357,576
240-100	Bilingual	177,853	183,782	189,659
3XX-100	Local Vocational	5,399	2,800	2,800
401-100	Extracurricular	178,515	174,551	152,710
402-100	Athletics	720,070	739,964	756,069
800-330	Community Services	1,973	4,596	3,900
000-100	Tuition	2,186,703	2,327,320	2,276,904
000-213	Health Services	466,373	429,781	449,704
000-21X	Related Student Services	338,322	463,463	465,631
000-218	Guidance Services	901,706	935,244	1,009,037
000-219	Child Study Team	605,942	675,593	695,594
000-221	Improvement of Instruction	308,971	339,425	336,278
000-222	Library/Media Service	695,676	735,602	743,068
000-223	Instruct. Staff Train. Serv.	29,259	36,692	35,450
000-230	General Administration	873,725	932,833	937,147
000-240	School Administration	2,093,276	2,130,707	2,243,059
000-26X	Operation/Maint. of Plant	3,286,128	3,801,424	3,930,069
000-270	Pupil Transportation	1,158,939	1,216,762	1,226,163
000-290	Business Services	1,065,511	1,003,056	1,034,588
000-291	Employee Benefits	4,131,652	4,592,419	5,605,572
000-310	Food Services	185,000	185,002	180,000
<b>CURRENT EXPENSE TOTAL</b>		<b>37,382,519</b>	<b>39,543,242</b>	<b>41,312,505</b>
<b>CAPITAL OUTLAY - (Fund 12)</b>				
	Equipment	135,425	117,023	73,735
	Construction Services	19,273	30,138	0
<b>CAPITAL OUTLAY TOTAL</b>		<b>154,698</b>	<b>147,161</b>	<b>73,735</b>
<b>SUMMER SCHOOL-(Fund 13)</b>		<b>21,586</b>	<b>23,835</b>	<b>0</b>
<b>CHARTER SCHOOL PAYMENT</b>		<b>5,016</b>	<b>0</b>	<b>0</b>
<b>GENERAL FUND TOTAL</b>		<b>37,563,819</b>	<b>39,714,238</b>	<b>41,386,240</b>
<b>SPECIAL PROJECTS</b>		<b>1,295,975</b>	<b>1,497,961</b>	<b>777,128</b>
<b>DEBT SERVICE-(Fund 40)</b>		<b>159,896</b>	<b>153,341</b>	<b>141,818</b>
<b>BUDGET TOTAL</b>		<b>39,019,690</b>	<b>41,365,540</b>	<b>42,305,186</b>

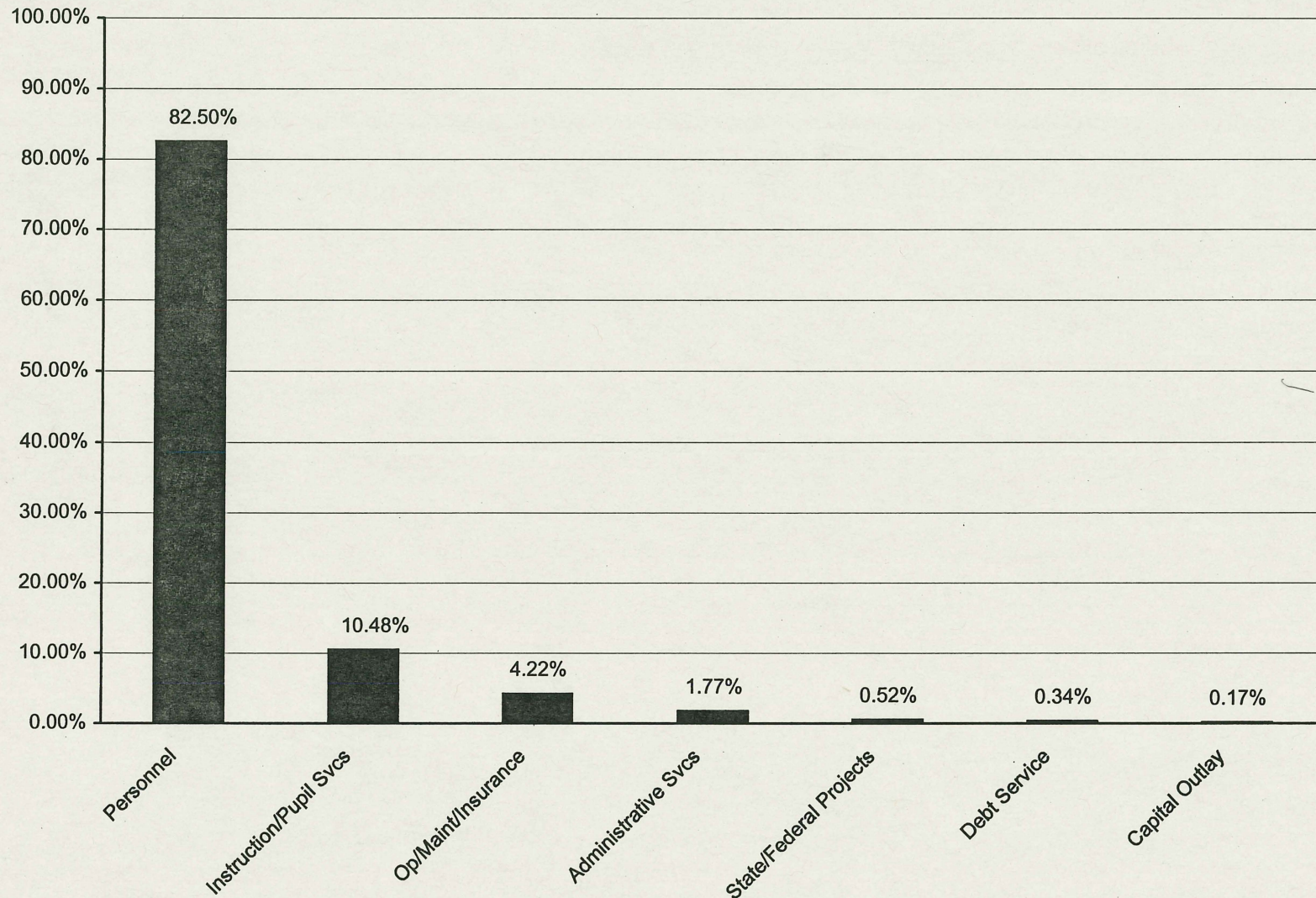


## BUDGET COST DISTRIBUTION

<u>ITEM</u>	<u>AMOUNT</u>	<u>% of BUDGET</u>
Salaries	\$ 29,297,956	69.25%
Fringe Benefits	5,605,572	13.25%
Tuition	2,276,904	5.38%
Operation/Maintenance Expense	1,275,250	3.01%
Instructional/Library Supplies & Expenses	1,116,768	2.64%
Administrative Services & Supplies	749,837	1.77%
Transportation Expenses	439,998	1.04%
Crossing Guards	285,350	0.67%
Insurance	224,750	0.53%
State/Federal Projects	218,892	0.52%
Extra-Curricular Expenses	218,718	0.52%
Food Service	180,000	0.43%
Student Services	172,284	0.41%
Debt Service	141,818	0.34%
Capital Outlay Expenses	73,735	0.17%
Curriculum/Professional Development Expenses	<u>27,354</u>	<u>0.06%</u>
Total Expenses	<u>\$ 42,305,186</u>	<u>100.00%</u>



## BUDGET COST DISTRIBUTION



Total Costs =  
\$42,305,186.



# **GENERAL FUND**



**CURRENT EXPENSE**  
**REGULAR INSTRUCTION**

<u>Account #</u>	<u>Description</u>	<u>Actual 2001-02</u>	<u>Budget 2002-03</u>	<u>Tentative Budget 2003-04</u>
11-110-100-101	Kdg. Teachers' Salaries	524,758	486,895	519,536
11-120-100-101	1-5 Teachers' Salaries	5,797,363	5,934,089	6,058,006
11-130-100-101	6-8 Teachers' Salaries	3,542,743	3,707,044	3,914,687
11-140-100-101	9-12 Teachers' Salaries	4,963,896	5,153,323	5,162,137
	<b>Teachers' Salaries Total</b>	<b>14,828,760</b>	<b>15,281,351</b>	<b>15,654,366</b>
11-190-100-106	Aides' Salaries	39,719	26,347	26,844
11-190-100-340	Prof./Tech. Services	1,773	5,600	7,300
11-190-100-500	Other Pur. Instruct. Serv.	54,055	59,749	61,430
11-190-100-610	Teaching Supplies	558,044	644,505	667,265
11-190-100-640	Textbooks	331,371	244,560	218,335
11-190-100-800	Misc. Instruct. Expense	17,272	20,760	19,300
	<b>Sub-Total</b>	<b>1,002,234</b>	<b>1,001,521</b>	<b>1,000,474</b>
	<b>Regular Instruction Total</b>	<b>15,830,994</b>	<b>16,282,872</b>	<b>16,654,840</b>

Regular Instruction:

TEACHERS SALARIES - Teachers' salaries are divided into four groups: Kindergarten, Grades 1-5, 6-8 and 9-12. These accounts include the regular contracted salaries of all teachers who provide regular instruction. Funds are also included for substitutes, the cultivating academic talent program (CAT) and school related duty assignments. Special subject teachers such as art, music, physical education, etc. are pro-rated among the grade categories actually taught as are the portion of salaries of department heads and coordinators who also teach.

In 2002-03 there were 235.3 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.



**REGULAR INSTRUCTION**

(CONTINUED)

**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.

**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, equipment items costing less than \$2,000, 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</u> <u>2001-02</u>	<u>Budget</u> <u>2002-03</u>	<u>Tentative</u> <u>Budget</u> <u>2003-04</u>
11-150-100-101	Teachers' Salaries	64,194	57,000	50,000
11-150-100-320	Prof./Educational Serv.	3,765	8,000	8,000
11-150-100-800	Misc. Instruct. Expense	0	100	0
	<b>Total</b>	<b>67,959</b>	<b>65,100</b>	<b>58,000</b>

## Home Instruction-

Expenses for pupils who receive home instruction or in an institution on a temporary basis generally as a result of an illness.



## SPECIAL EDUCATION

<u>Account #</u>	<u>Description</u>	<u>Actual 2001-02</u>	<u>Budget 2002-03</u>	<u>Tentative Budget 2003-04</u>
11-204-100-	<u>Learning/Language Disabilities</u>			
101	Teachers' Salaries	782,642	843,820	896,914
106	Aides' Salaries	113,873	118,273	124,228
610	Supplies	16,616	18,701	17,745
640	Textbooks	7,585	7,261	7,300
800	Misc. Expenses	0	249	250
	<b>Total</b>	<b>920,716</b>	<b>988,304</b>	<b>1,046,437</b>
11-213-100-	<u>Resource Room/Center</u>			
101	Teachers' Salaries	635,825	765,087	756,256
106	Aides' Salaries	0	0	0
610	Supplies	11,610	12,272	13,550
640	Textbooks	3,884	3,300	3,300
800	Misc. Expenses	0	50	50
	<b>Total</b>	<b>651,319</b>	<b>780,709</b>	<b>773,156</b>
11-215-100-	<u>Pre-School Disabilities</u>			
101	Teacher's Salary	79,056	97,750	102,495
106	Aides' Salaries	38,237	43,209	45,249
610	Supplies	1,157	1,360	1,200
640	Textbooks	0	100	100
800	Misc. Expenses	0	50	50
	<b>Total</b>	<b>118,450</b>	<b>142,469</b>	<b>149,094</b>
	<b>Special Education Total</b>	<b>1,690,485</b>	<b>1,911,482</b>	<b>1,968,687</b>

### 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 2002-03 there were 27.6 Special Education teachers and 11.5 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 \$373,621 supplement the Special Education program.



### BASIC SKILLS

<u>Account #</u>	<u>Description</u>	<u>Actual 2001-02</u>	<u>Budget 2002-03</u>	<u>Tentative Budget 2003-04</u>
11-230-100-101	Teachers' Salaries	375,332	366,297	351,576
11-230-100-610	Supplies	6,751	5,675	6,000
11-230-100-640	Textbooks	0	500	0
11-230-100-800	Misc. Expenses	5	300	0
	<b>Total</b>	<b>382,088</b>	<b>372,772</b>	<b>357,576</b>

#### Basic Skills -

A program of remedial instruction in reading, mathematics and writing. The school district provides local funding and adds federal Title I funds to enable this activity to function. In 2002-03 there were 11.7 teaching positions in Basic Skills.



**BILINGUAL**

<u>Account #</u>	<u>Description</u>	<u>Actual</u> <u>2001-02</u>	<u>Budget</u> <u>2002-03</u>	<u>Tentative</u> <u>Budget</u> <u>2003-04</u>
11-240-100-101	Teachers' Salaries	173,448	180,057	187,059
11-240-100-610	Supplies	4,128	1,725	2,000
11-240-100-640	Textbooks	277	2000	600
	<b>Total</b>	<b>177,853</b>	<b>183,782</b>	<b>189,659</b>

**Bilingual -**

A special temporary program for non-English speaking children. Instructors are employed to teach English as a second language. State funding will pay for 34% of this program in 2003-2004, not including the cost of employee fringe benefits. Two and one-half teachers were employed in this program during 2002-03.



### LOCAL VOCATIONAL

<u>Account #</u>	<u>Description</u>	<u>Actual</u> <u>2001-02</u>	<u>Budget</u> <u>2002-03</u>	<u>Tentative</u> <u>Budget</u> <u>2003-04</u>
11-301-100-101	Teachers' Salaries	2,500	2,800	2,800
11-301-100-610	Supplies	2,899	0	0
11-301-100-640	Textbooks	0	0	0
	<b>Total</b>	<b>5,399</b>	<b>2,800</b>	<b>2,800</b>

#### Local Vocational -

The high school offers a special course in health dynamics for students planning to pursue a career in the related medical fields. This function includes salaries for extra compensation of the instructor who teaches the course which is in addition to a regular full-time assignment.



### EXTRACURRICULAR ACTIVITIES

<u>Account #</u>	<u>Description</u>	<u>Actual 2001-02</u>	<u>Budget 2002-03</u>	<u>Tentative Budget 2003-04</u>
11-401-100-101	Salaries	164,829	168,348	105,500
11-401-100-320	Prof. Ed. Services	0	0	41,000
11-401-100-600	Supplies	3,610	2,193	2,200
11-401-100-800	Misc. Expenses	10,076	4,010	4,010
	<b>Total</b>	<b>178,515</b>	<b>174,551</b>	<b>152,710</b>

#### Extracurricular Activities -

Salaries for class and club advisors at all schools including such activities as student government, drama, American Field Service, safety patrol, band and 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 2001-02</u>	<u>Budget 2002-03</u>	<u>Tentative Budget 2003-04</u>
11-402-100-100	Athletic Salaries	474,794	486,183	503,061
11-402-100-500	Purchased Services	51,843	58,400	60,100
11-402-100-600	Supplies	68,007	67,885	67,608
11-402-100-800	Other Expenses	125,426	127,496	125,300
	<b>Total</b>	<b>720,070</b>	<b>739,964</b>	<b>756,069</b>

#### Athletics -

The high school's interscholastic sports program includes the following sports: bowling, crew, golf, track and field, cross country, winter track, baseball, boys' and girls' basketball, boys' and girls' soccer, boys' and girls' tennis, football, softball, volleyball, wrestling, swimming, lacrosse, and ice hockey. The cheerleaders 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, small equipment items costing less than \$2,000. 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 2001-02</u>	<u>Budget 2002-03</u>	<u>Tentative Budget 2003-04</u>
All Sports	199,464	195,842	204,293
Band/Cheerleaders	18,805	21,126	22,679
Bowling	5,227	5,831	5,557
Crew	36,562	50,057	49,179
Golf	6,101	7,776	7,908
Rifle	8,553	5,092	0
Track & Field	37,138	37,123	39,225
Cross Country	9,105	10,403	10,164
Winter Track	17,774	19,142	19,815
Baseball	35,925	35,620	35,197
Basketball	26,486	25,683	27,230
Football	93,820	104,178	107,542
Soccer	28,237	30,126	33,187
Tennis	5,124	5,464	5,431
Wrestling	28,585	26,891	25,839
Girls' Basketball	31,232	24,388	25,529
Girls' Soccer	21,310	28,856	24,519
Softball	35,008	31,024	31,133
Girls' Tennis	5,000	5,546	5,380
Volleyball	11,569	10,355	11,807
Swimming	435	800	800
Lacrosse	29,305	25,623	29,737
Ice Hockey	29,305	33,018	33,918
	<b>720,070</b>	<b>739,964</b>	<b>756,069</b>



## COMMUNITY SERVICE

<u>Account #</u>	<u>Description</u>	<u>Actual</u> <u>2001-02</u>	<u>Budget</u> <u>2002-03</u>	<u>Tentative</u> <u>Budget</u> <u>2003-04</u>
11-800-330-100	Salaries	1,973	4,596	3,900

### Community Service-

Included in this account are the custodial overtime salaries for community service programs for which no fee is charged. During the 2001-2002 school year, the schools and school grounds were used free of charge 2,615 times: 875 town activities; 845 scouts; 405 for the extended day care program prior to the assumption of this program by the Board of Education in January, 2002; 125 Parent Teacher Associations meetings and activities; 100 student activities; 56 for New Jersey City University; 42 for Nutley Adult School; 24 for Project Graduation and Senior Fashion Show meetings; 21 for the Let's Learn program; 20 for the C.A.T. program; 19 for the FAME Booster Club; 19 for the Third Half Club; 18 for Children and Adults with Attention Deficit Disorder; 16 for the Hockey Booster Club; 14 for the Music Boosters Association; 5 for the Football Booster Club; 2 for elections; 2 for SAT I and SAT II testing; 2 for the Soccer Booster Club; 1 for the Academic Booster Club; 1 for the Crew Booster Club; 1 for the Lacrosse Booster Club; 1 for the League of Women Voters and 1 for the Wrestling Booster Club.



### TUITION

<u>Account #</u>	<u>Description</u>	<u>Actual 2001-02</u>	<u>Budget 2002-03</u>	<u>Tentative Budget 2003-04</u>
11-000-100-56X	Tuition - Special Ed. & Vocational	2,186,703	2,327,320	2,276,904

#### 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 significantly greater than the cost of regular instruction. In 2002-03, 74 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 and those students who attend the Essex County Vocational School.

### CHARTER SCHOOL PAYMENTS

<u>Account #</u>	<u>Description</u>	<u>Actual 2001-02</u>	<u>Budget 2002-03</u>	<u>Tentative Budget 2003-04</u>
10-000-100-56X	Transfer to Charter School	5,016	0	0

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 2002-03 school year, there were no such students.



### HEALTH SERVICES

<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2001-02</u>	<u>Budget</u> <u>2002-03</u>	<u>Tentative</u> <u>Budget</u> <u>2003-04</u>
11-000-213-100	Salaries	415,669	389,569	403,655
11-000-213-300	Prof./Tech. Services	36,157	24,000	31,000
11-000-213-500	Other Purchased Services	136	200	200
11-000-213-600	Supplies	14,400	15,762	14,599
11-000-213-800	Miscellaneous Expenses	11	250	250
	<b>Total</b>	<b>466,373</b>	<b>429,781</b>	<b>449,704</b>

#### Health Services -

Services provided by seven school nurses, one aide and the school physician. This includes all school medical supplies and professional services rendered by specialists.



### RELATED STUDENT SERVICES

<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2001-02</u>	<u>Budget</u> <u>2002-03</u>	<u>Tentative</u> <u>Budget</u> <u>2003-04</u>
11-000-216-100	Salaries	238,753	272,246	282,916
11-000-216-320	Prof. Educational Serv.	24,864	81,055	95,000
11-000-216-600	Supplies	1,780	1,824	1,820
11-000-216-800	Miscellaneous Expenses	0	150	50
	<b>Total</b>	<b>265,397</b>	<b>355,275</b>	<b>379,786</b>

#### 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</u> <u>2001-02</u>	<u>Budget</u> <u>2002-03</u>	<u>Tentative</u> <u>Budget</u> <u>2003-04</u>
11-000-217-100	Salaries	69,867	76,434	78,145
11-000-217-320	Prof. Educational Svcs.	2,300	28,664	5,000
11-000-217-600	Supplies	758	2,890	2,600
11-000-217-800	Misc. Expenses	0	200	100
	<b>Total</b>	<b>72,925</b>	<b>108,188</b>	<b>85,845</b>

#### 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.



### GUIDANCE SERVICES

<u>Account #</u>	<u>Description</u>	<u>Actual 2001-02</u>	<u>Budget 2002-03</u>	<u>Tentative Budget 2003-04</u>
11-000-218-104	Professional Salaries	725,581	754,477	818,261
11-000-218-105	Secretarial Salaries	99,810	112,462	111,417
11-000-218-320	Prof. Educational Serv.	475	250	500
11-000-218-390	Prof./Tech. Services	45,771	31,900	44,500
11-000-218-500	Purchased Services	1,947	2,400	2,400
11-000-218-600	Supplies	25,114	30,955	28,959
11-000-218-800	Miscellaneous Expenses	3,008	2,800	3,000
	<b>Total</b>	<b>901,706</b>	<b>935,244</b>	<b>1,009,037</b>

#### Guidance Services -

Guidance Services are available in grades K-12 via seven 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 are budgeted under this function.

The District also employs three Student Assistance Counselors who are responsible for counseling and programs designed to keep pupils "substance free."



**CHILD STUDY TEAM**

<u>Account #</u>	<u>Description</u>	<u>Actual 2001-02</u>	<u>Budget 2002-03</u>	<u>Tentative Budget 2003-04</u>
11-000-219-104	Professional Salaries	595,497	660,225	679,174
11-000-219-592	Purchased Services	3,320	2,200	3,800
11-000-219-600	Supplies	7,125	13,018	12,470
11-000-219-800	Miscellaneous Expenses	0	150	150
	<b>Total</b>	<b>605,942</b>	<b>675,593</b>	<b>695,594</b>

**Child Study Team -**

The Child Study Team is a key component of the district's Special Education program. Nine full-time 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 2001-02</u>	<u>Budget 2002-03</u>	<u>Tentative Budget 2003-04</u>
11-000-221-102	Supervisory Salaries	115,486	119,239	122,256
11-000-221-104	Professional Salaries	44,378	54,000	41,500
11-000-221-105	Secretarial Salaries	136,253	150,851	158,118
11-000-221-3XX	Purch.Prof. & Tech.Serv.	0	600	100
11-000-221-500	Other Purch. Services	1,429	1,100	1,100
11-000-221-600	Supplies	10,661	13,235	12,804
11-000-221-800	Miscellaneous Expenses	764	400	400
	<b>Total</b>	<b>308,971</b>	<b>339,425</b>	<b>336,278</b>

#### 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 administration of the Basic Skills program.

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 portion of a secretary's salary.



**LIBRARY/AUDIO-VISUAL**

<u>Account #</u>	<u>Description</u>	<u>Actual</u> <u>20001-02</u>	<u>Budget</u> <u>2002-03</u>	<u>Tentative</u> <u>Budget</u> <u>2003-04</u>
11-000-222-100	Salaries	574,792	573,597	595,365
11-000-222-300	Technical Services	1,350	2,550	8,287
11-000-222-500	Purchased Services	14,264	18,790	18,390
11-000-222-600	Supplies	105,270	140,665	121,026
	<b>Total</b>	<b>695,676</b>	<b>735,602</b>	<b>743,068</b>

**Library/Audio Visual -**

This function includes the salaries of seven school librarians and one part-time aide, 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. 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 2001-02</u>	<u>Budget 2002-03</u>	<u>Tentative Budget 2003-04</u>
11-000-223-104	Professional Salaries	13,838	10,550	10,000
11-000-223-320	Prof. Educational Services	5,658	6,000	6,000
11-000-223-500	Other Purchased Serv.	8,142	18,492	17,800
11-000-223-600	Supplies	676	750	750
11-000-223-800	Misc. Expenses	945	900	900
	<b>Total</b>	<b>29,259</b>	<b>36,692</b>	<b>35,450</b>

#### 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.



# GENERAL ADMINISTRATION

<u>Account #</u>	<u>Description</u>	<u>Actual 2001-02</u>	<u>Budget 2002-03</u>	<u>Tentative Budget 2003-04</u>
11-000-230-100	Salaries	422,156	439,773	453,177
11-000-230-331	Legal Services	77,528	75,000	85,000
11-000-230-339	Professional Services	23,988	81,371	27,500
11-000-230-340	Technical Services	2,295	3,500	3,000
11-000-230-500	Other Purchased Serv.	0	655	0
11-000-230-530	Postage & Telephone Exp.	114,166	131,077	150,975
11-999-230-590	Misc. Purch. Services	67,496	40,700	45,000
11-999-230-590	Liability/Fidelity Ins.	86,468	94,469	106,300
11-999-230-600	Supplies	21,324	23,288	20,400
11-999-230-820	Judgements/Settlements	10,000	0	0
11-999-230-890	Miscellaneous Expenses	48,304	43,000	45,795
	<b>Total</b>	<b>873,725</b>	<b>932,833</b>	<b>937,147</b>

## General Administration -

This function includes the activities of the Board of Education and Superintendent of Schools. Board of Education activities include legal, auditing, negotiating and policy services, liability insurance, election expenses, and the salary for the School Treasurer. It also includes district-wide telephone and postage costs, and mandated dues payment to the New Jersey School Boards Association, and other expenses of members of the Board.

The Superintendent's office includes the Superintendent, Assistant Superintendent, two executive secretaries, 1 secretary, supplies, miscellaneous expenses and services.



### SCHOOL ADMINISTRATION

<u>Account #</u>	<u>Description</u>	<u>Actual 2001-02</u>	<u>Budget 2002-03</u>	<u>Tentative Budget 2003-04</u>
11-000-240-103	Principals' Salaries	1,028,910	1,070,230	1,081,529
11-000-240-104	Dept. Head/Coords.' Sal.	388,582	385,500	449,411
11-000-240-105	Secretarial Salaries	539,568	537,813	558,122
11-000-240-500	Purchased Services	31,657	37,653	43,270
11-000-240-600	Office Supplies	58,431	60,193	58,877
11-000-240-800	Miscellaneous Expenses (Including Graduation)	46,128	39,318	51,850
	<b>Total</b>	<b>2,093,276</b>	<b>2,130,707</b>	<b>2,243,059</b>

#### 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 2001-02</u>	<u>Budget 2002-03</u>	<u>Tentative Budget 2003-04</u>
11-000-26X-100	Oper./Maint. Salaries	1,768,362	1,876,728	1,920,684
11-000-262-100	Non-Instructional Aides	311,097	344,674	367,000
11-000-262-300	Operation Professional/ Technical Services	45,192	45,500	45,500
11-000-262-420	Refuse Removal	25,439	43,656	41,650
11-000-262-420	Equip. Repairs/Maint.	152,711	170,643	181,000
11-000-261-420	Cont.Serv.-Bldgs. & Grds.	108,570	113,350	116,050
11-000-262-441	Land & Building Lease Exp.	0	15,000	19,800
11-000-262-520	Property Insurance	60,808	76,030	81,785
11-000-262-590	Misc.Purchased Services (Incl.Towship Security)	31,747	33,500	33,500
11-000-261-610	Building Repair Supplies	108,123	100,303	92,713
11-000-262-610	Grounds Supplies	20,066	24,450	24,450
11-000-262-610	Custodial Supplies	54,889	68,870	67,162
11-000-262-610	Maint. Vehicle Supplies	2,567	1,800	1,800
11-000-262-620	Energy Expenses	445,690	607,000	624,025
11-000-262-800	Crossing Guards	132,537	252,200	285,350
11-000-26X-800	Oper./Maint. Misc. Exp.	18,330	27,720	27,600
<b>Total</b>		<b>3,286,128</b>	<b>3,801,424</b>	<b>3,930,069</b>

Operation/Maintenance of Plant-

This function represents the cost of maintaining all school facilities and grounds in terms of custodial expenses and maintenance work. Funds are budgeted for all energy expenses, school vehicles other than school buses, security services, garbage disposal, equipment maintenance and the district's property insurance.

Employees include 28 full-time and 2 part-time custodians, 6 grounds workers, 6 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 2001-02</u>	<u>Budget 2002-03</u>	<u>Tentative Budget 2003-04</u>
11-000-270-108	Salaries-Special Ed.	564,630	634,163	636,000
11-000-270-109	Extracurricular Salaries	132,839	129,267	131,000
11-000-270-420	Contracted Vehicle Maint.	49,060	47,000	47,000
11-000-270-512	Extracurricular Contracts	60,273	67,500	68,700
11-000-270-514	Spec. Ed. Contracts	273,102	257,120	256,850
11-000-270-515	Joint Agreements-Sp.Ed.	2,460	10,000	10,000
11-000-270-590	Equipment Rental	0	0	2,748
11-000-270-593	Insurance	16,150	16,461	19,165
11-000-270-600	Gasoline and Supplies	43,747	41,224	40,700
11-000-270-890	Miscellaneous Expenses	16,678	14,027	14,000
	<b>Total</b>	<b>1,158,939</b>	<b>1,216,762</b>	<b>1,226,163</b>

#### Pupil Transportation -

The Board of Education is responsible for providing day-to-day transportation for every Special Education child including those sent out of district. Most pupils are transported on Board-owned vehicles. Expenses include the cost of 16 drivers and 15 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 2003-2004 the district will receive \$345,006 for state transportation aid. This will support approximately 28% 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 2001-02</u>	<u>Budget 2002-03</u>	<u>Tentative Budget 2003-04</u>
11-000-290-100	Business Office Salaries	490,244	526,643	543,512
11-000-290-100	Data Processing Salaries	247,024	258,444	271,119
11-000-290-290	Other Employee Benefits	150	0	0
11-000-290-330	Professional Services	110,552	69,938	67,895
11-000-290-340	Technical Services	33,431	30,000	35,004
11-000-290-340	Data Processing Services	94,329	31,850	31,574
11-000-290-500	Misc.Purchased Services	44,486	45,655	47,925
11-000-290-600	Supplies	12,511	15,850	16,925
11-000-290-600	Supplies-Data Processing	31,246	22,726	18,784
11-000-290-890	Miscellaneous Expenses	1,538	1,950	1,850
	<b>Total</b>	<b>1,065,511</b>	<b>1,003,056</b>	<b>1,034,588</b>

#### Business Services -

The business functions of the Board are supervised by the Secretary/Business Administrator and a staff of 8 employees. Additionally, the Technology Coordinator and secretary, 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 2001-02</u>	<u>Budget 2002-03</u>	<u>Tentative Budget 2003-04</u>
11-000-291-220	Social Security	502,191	487,480	500,055
11-000-291-241	Pension Costs	18,498	17,500	17,500
11-000-291-260	Worker's Compensation	116,478	113,705	120,705
11-000-291-270	Health Benefits	3,262,361	3,827,537	4,788,187
11-000-291-280	Tuition Reimbursement	48,000	67,697	69,725
11-000-291-290	Other Employee Benefits	184,124	78,500	109,400
	<b>Total</b>	<b>4,131,652</b>	<b>4,592,419</b>	<b>5,605,572</b>

#### 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 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</u> <u>2001-02</u>	<u>Budget</u> <u>2002-03</u>	<u>Tentative</u> <u>Budget</u> <u>2003-04</u>
11-000-310-930	Trans. to Food Service Fund	185,000	185,002	180,000

#### 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 including costs for employee benefits such as Social Security, workers' compensation, pension and health insurance.

The food service staff includes 12 full time, 3 part time employees and the Director of Food Services.



### CAPITAL OUTLAY

<u>Account #</u>	<u>Description</u>	<u>Actual 2001-02</u>	<u>Budget 2002-03</u>	<u>Tentative Budget 2003-04</u>
12-140-100-730	Instruc. Equip. Grades 9-12	4,722	2,761	9,140
12-402-100-730	Athletic Equipment	27,970	153	0
12-000-220-730	Library/AVA Equipment	0	0	3,995
12-000-240-730	School Admin. Equipment	0	3,600	0
12-000-260-730	Operation/Maint. Equip.	19,250	20,459	32,000
12-000-270-73X	School Buses	75,652	76,100	28,600
12-000-290-730	Business Serv. Equipment	7,831	13,950	0
12-000-400-XXX	Construct. Srv./Supplies	19,273	30,138	0
	<b>Total</b>	<b>154,698</b>	<b>147,161</b>	<b>73,735</b>

#### Capital Outlay -

Capital Outlay expenditures are divided into two main areas: equipment purchases and construction services. Any piece of equipment costing over \$2,000 must be budgeted in Capital Outlay.

The majority of spending in Capital Outlay in 2003-2004 is for the acquisition new school buses, a tractor and a dump truck.



SUMMER SCHOOL

<u>Account #</u>	<u>Description</u>	<u>Actual</u> <u>2001-02</u>	<u>Budget</u> <u>2002-03</u>	<u>Tentative</u> <u>Budget</u> <u>2003-04</u>
13-422-100-101	Teachers' Salaries	17,962	20,050	0
13-422-240-100	Director's Salary	3,624	3,785	0
	<b>Total</b>	<b>21,586</b>	<b>23,835</b>	<b>0</b>

Summer School -

The summer school program, which included instruction in major subject areas for grades 7-12, and a one-week high school band program, has been discontinued.



**SPECIAL  
REVENUE  
FUND**



**SPECIAL STATE AND FEDERAL PROJECTS**

<u>Account</u>	Actual Expense <u>2001-02</u>	Budget <u>2002-03</u>	Tentative Budget <u>2003-04</u>
<b><u>Federal</u></b>			
Vocational Education	18,856	22,331	12,043
Title I	197,246	250,871	124,844
Title VI	76,436	19,550	12,797
I.D.E.A. Handicapped	518,153	582,062	373,621
Other	38,645	145,229	59,771
<b>Total Federal</b>	<b>849,336</b>	<b>1,020,043</b>	<b>583,076</b>
<b><u>State</u></b>			
Nonpublic Textbooks	34,490	33,545	26,362
Nonpublic Auxiliary Services (Chapter 192)	72,528	93,003	60,143
Nonpublic Handicapped Serv. (Chapter 193)	77,030	84,104	59,589
Nonpublic Nursing Services (Chapter 226)	38,584	38,717	28,938
Distance Learning Network Aid	181,774	190,827	0
Other	42,233	37,722	19,020
<b>Total State</b>	<b>446,639</b>	<b>477,918</b>	<b>194,052</b>
<b>Total Special State &amp; Federal Projects</b>	<b>1,295,975</b>	<b>1,497,961</b>	<b>777,128</b>

**Vocational -**

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

**Title I -**

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



## SPECIAL STATE AND FEDERAL PROJECTS

(Continued)

### Title VI -

Block grant for innovative programs, not limited to specific student population. Portion of funds goes to nonpublic school pupils. Will be referred to as TitleV under the No Child Left Behind Act.

### 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-

These funds are to be used to help establish distance learning networks. In 2002-2003, these funds are being used for computer hardware, supplies & software, as well as on a portion of the salary for the elementary technology facilitator/teacher. In 2003-2004, these funds have been removed from restricted special state programs and combined with other non-restricted state funding.



# **DEBT SERVICE**



**DEBT SERVICE**

<u>Account #</u>	<u>Description</u>	<u>Actual</u> <u>2001-02</u>	<u>Budget</u> <u>2002-03</u>	<u>Tentative</u> <u>Budget</u> <u>2003-04</u>
40-701-510-830	Interest Expense	44,896	38,341	31,818
40-701-510-910	Payment of Principal	115,000	115,000	110,000
	<b>Total</b>	<b>159,896</b>	<b>153,341</b>	<b>141,818</b>

**OUTSTANDING BONDS**

1990 Referendum

Issued - 1992

Principal Amount \$1,700,000

	<u>Principal</u>	<u>Interest</u>	<u>Total</u> <u>Payment</u>	<u>Outstanding</u> <u>Principal</u>
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 2003-2004  
Advertised Enrollments

ESSEX - NUTLEY TOWN

ENROLLMENT CATEGORY	October 15, 2001 Actual	October 15, 2002 Actual	October 15, 2003 Estimated
00011 Pupils on Roll Regular Full-Time	3692	3775	3851
00021 Pupils on Roll - Special Full-Time	411	439	439
00022 Pupils on Roll - Special Shared-Time	15	6	
00040 Private School Placements	45	47	51
00052 Pupils Sent to Other Dists-Spec Ed Prog	14	10	16
00060 Pupils Received	10	9	11
00070 Pupils in State Facilities	1		
00080 Resident Enroll. Per State Aid Calc.-Infor. Only		4221	4330



School District Budget Statement  
for the School Year 2003-2004

ESSEX - NUTLEY TOWN

Advertised Revenues

Budget Category	Account	2001-02 Actual	2002-03 Revised	2003-04 Anticipated
<b>GENERAL FUND</b>				
00121 Budgeted Fund Balance - General Fund	10-303		917,000	
Revenues from Local Sources:				
00150 Local Tax Levy	10-1210	31,081,333	32,800,135	35,085,691
00200 Tuition	10-1300	95,572	71,573	71,573
00242 Transportation Fees from Other LEAs	10-1420-1430		80,000	80,000
00252 Other Restricted Miscellaneous Revenues	10-1XXX		30,000	30,000
00253 Unrestricted Miscellaneous Revenues	10-1XXX	414,866	198,000	198,000
00260 SUBTOTAL		31,591,771	33,179,708	35,465,264
Revenues from State Sources:				
00280 Core Curriculum Standards Aid	10-3111	2,799,975	2,799,975	2,799,975
00300 Transportation Aid	10-3120	345,006	345,006	345,006
00310 Special Education Aid	10-3130	2,042,454	2,235,481	2,235,481
00320 Bilingual Education	10-3140	65,426	65,426	65,426
00353 Academic Achievement Reward Program	10-3193	44,426	44,426	
00360 Other State Aids	10-3XXX	44,817		475,088
00370 SUBTOTAL		5,342,104	5,490,314	5,920,976
00408 Adjustment for Prior Year Encumbrances			127,216	
00409 Act (Excess)Deficiency of Rev (Over)/Under Expnd		629,944		
00410 TOTAL GENERAL FUND		37,563,819	39,714,238	41,386,240
<b>SPECIAL REVENUE FUNDS</b>				
Revenues from State Sources:				
00423 Distance Learning Network Aid - Pr Yr Carryover	20-3213	7,300	8,824	



School District Budget Statement  
for the School Year 2003-2004

ESSEX - NUTLEY TOWN

Advertised Revenues

Budget Category	Account	2001-02 Actual	2002-03 Revised	2003-04 Anticipated
00427 Distance Learning Network Aid	20-3213	174,474	182,003	
00430 Other Restricted Entitlements	20-32XX	264,865	287,091	194,052
00431 TOTAL REVENUES FROM STATE SOURCES		446,639	477,918	194,052
Revenues from Federal Sources:				
00440 P.L. 107-110 Title I	20-4411-4416	197,246	250,871	124,844
00450 P.L. 107-110 Title VI	20-4417-4418	76,436	19,550	12,797
00460 I.D.E.A. Part B (Handicapped)	20-4420	518,153	582,062	373,621
00470 P.L. 101-392 (Vocational Education)	20-4430	18,856	22,331	12,043
00500 Other	20-4XXX	38,645	145,229	59,771
00510 TOTAL REVENUES FROM FEDERAL SOURCES		849,336	1,020,043	583,076
00520 TOTAL SPECIAL REVENUE FUNDS		1,295,975	1,497,961	777,128
DEBT SERVICE				
Revenues from Local Sources:				
00550 Local Tax Levy	40-1210	144,349	138,463	128,058
00570 TOTAL REVENUES FROM LOCAL SOURCES		144,349	138,463	128,058
Revenues from State Sources:				
00580 Debt Service Aid Type II	40-3160	15,547	14,878	13,760
00590 TOTAL LOCAL DEBT SERVICE		159,896	153,341	141,818
00640 TOTAL DEBT SERVICE FUND		159,896	153,341	141,818
00660 TOTAL REVENUES/SOURCES		39,019,690	41,365,540	42,305,186



School District Budget Statement  
for the School Year 2003-2004  
Advertised Appropriations

ESSEX - NUTLEY TOWN

Budget Category	Account	2001-02 Expenditures	2002-03 Rev. Approp.	2003-04 Appropriations
GENERAL CURRENT EXPENSE				
00770 Regular Programs - Instruction	11-1XX-100-XXX	15,898,953	16,347,972	16,712,840
00780 Special Education - Instruction	11-2XX-100-XXX	1,690,485	1,911,482	1,968,687
00790 Basic Skills/Remedial - Instruction	11-230-100-XXX	382,088	372,772	357,576
00800 Bilingual Education - Instruction	11-240-100-XXX	177,853	183,782	189,659
00810 Vocational Programs - Local - Instruction	11-3XX-100-XXX	5,399	2,800	2,800
00820 School-Spon. Cocurricular Activities-Instruction	11-401-100-XXX	178,515	174,551	152,710
00830 School Sponsored Athletics - Instruction	11-402-100-XXX	720,070	739,964	756,069
00840 Other Instructional Programs - Instruction	11-4XX-100-XXX	1,973		
00850 Community Services Programs/Operations	11-800-330-XXX		4,596	3,900
Undistributed Expenditures:				
00860 Instruction	11-000-100-XXX	2,186,703	2,327,320	2,276,904
00880 Health Services	11-000-213-XXX	466,373	429,781	449,704
00881 Other Supp Serv - Stds - Related & Extraordinary	11-000-216,217	338,322	463,463	465,631
00890 Other Support Services - Students - Regular	11-000-218-XXX	901,706	935,244	1,009,037
00900 Other Support Services - Students - Special	11-000-219-XXX	605,942	675,593	695,594
00910 Improvement of Instructional Services	11-000-221-XXX	308,971	339,425	336,278
00920 Educational Media Services - School Library	11-000-222-XXX	695,676	735,602	743,068
00921 Instructional Staff Training Services	11-000-223-XXX	29,259	36,692	35,450
00930 Support Services - General Administration	11-000-230-XXX	873,725	932,833	937,147
00940 Support Services - School Administration	11-000-240-XXX	2,093,276	2,130,707	2,243,059
00950 Operation and Maintenance of Plant Services	11-000-26X-XXX	3,286,128	3,801,424	3,930,069
00960 Student Transportation Services	11-000-270-XXX	1,158,939	1,216,762	1,226,163
00970 Business and Other Support Services	11-000-290-XXX	1,065,511	1,003,056	1,034,588
00971 Personal Services - Employee Benefits	11-XXX-XXX-2XX	4,131,652	4,592,419	5,605,572
00980 Food Services	11-000-310-XXX	185,000	185,002	180,000
00990 Total Undistributed Expenditures		18,327,183	19,805,323	21,168,264
01000 TOTAL GENERAL CURRENT EXPENSE		37,382,519	39,543,242	41,312,505
CAPITAL OUTLAY				
01020 Equipment	12-XXX-XXX-73X	135,425	117,023	73,735
01030 Facilities Acquisition and Construction Services	12-000-4XX-XXX	19,273	30,138	



School District Budget Statement  
for the School Year 2003-2004  
Advertised Appropriations

ESSEX - NUTLEY TOWN

Budget Category	Account	2001-02 Expenditures	2002-03 Rev. Approp.	2003-04 Appropriations
01040 TOTAL CAPITAL OUTLAY		154,698	147,161	73,735
SPECIAL SCHOOLS				
Summer School:				
01050 Instruction	13-422-100-XXX	17,962	20,050	
01060 Support Services	13-422-200-XXX	3,624	3,785	
01070 Total Summer School		21,586	23,835	
01230 TOTAL SPECIAL SCHOOLS		21,586	23,835	
01235 Transfer of Funds to Charter Schools	10-000-100-56X	5,016		
01240 GENERAL FUND GRAND TOTAL		37,563,819	39,714,238	41,386,240
SPECIAL REVENUE FUNDS				
01259 Support Services	20-213-200-XXX	164,818	178,498	
Distance Learning Network Aid:				
01260 Facilities Acquisition and Construction Services	20-213-400-XXX	16,925	12,329	
01268 Contribution to Charter Schools	20-213-100-56X	31		
01261 TOTAL DISTANCE LEARNING NETWORK AID		181,774	190,827	
Other State Projects:				
01265 Nonpublic Textbooks	20-XXX-XXX-XXX	34,490	33,545	26,362
01270 Nonpublic Auxiliary Services	20-XXX-XXX-XXX	72,528	93,003	60,143
01280 Nonpublic Handicapped Services	20-XXX-XXX-XXX	77,030	84,104	59,589
01290 Nonpublic Nursing Services	20-XXX-XXX-XXX	38,584	38,717	28,938
01320 Other Special Projects	20-XXX-XXX-XXX	42,233	37,722	19,020
01330 Total State Projects		446,639	477,918	194,052
Federal Projects:				
01340 P.L. 107-110 Title I	20-XXX-XXX-XXX	197,246	250,871	124,844
01350 P.L. 107-110 Title VI	20-XXX-XXX-XXX	76,436	19,550	12,797
01360 I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	518,153	582,062	373,621
01370 P.L. 101-392 (Vocational Education)	20-XXX-XXX-XXX	18,856	22,331	12,043
01400 Other Special Projects	20-XXX-XXX-XXX	38,645	145,229	59,771
01410 Total Federal Projects		849,336	1,020,043	583,076
01420 TOTAL SPECIAL REVENUE FUNDS		1,295,975	1,497,961	777,128



School District Budget Statement  
for the School Year 2003-2004  
Advertised Appropriations

ESSEX - NUTLEY TOWN

Budget Category	Account	2001-02 Expenditures	2002-03 Rev.. Approp.	2003-04 Appropriations
DEBT SERVICE FUNDS				
01430 Debt Service - Regular	40-701-510-XXX	159,896	153,341	141,818
01480 TOTAL DEBT SERVICE FUNDS		159,896	153,341	141,818
01490 Total Expenditures/Appropriations		39,019,690	41,365,540	42,305,186



School District Budget Statement  
for the School Year 2003-2004  
Advertised Recapitulation of Balances

ESSEX - NUTLEY TOWN

Budget Category (1)	General Fund (Unreserved) (2)	General Fund (Reserved) Cap. Reserve Account (3)	Gen. Fund (Reserved) Adult Ed. Programs (4)	General Fund (Reserved) Maintenance Reserve Acct. (5)	General Fund (Reserved) Legal Reserves (6)
01595 Est. Approp. Bal. 6-30-01 (Prior Budg)	938,033	0	0	0	0
01600 Approp. Balances 6-30-01 (from Audit)	2,247,634	1,000	0	0	0
01605 Est. Approp. Bal. 6-30-02 (Prior Budg)	1,034,391	0	0	0	0
01610 Approp. Balances 6-30-02 (from Audit)	1,874,866	1,000	0	0	0
01620 Amount Budgeted during FY 02-03	-917,000	0	0	0	0
01630 Add. Bal. to be Approp during FY 02-03	0	0	0	0	0
01640 Add. Bal. Anticipated during FY 02-03	0	0	0	0	0
01650 Approp. Bal. 6-30-03 (est.) before Trans.	957,866	1,000	0	0	0
01653 Anti. Excess GF Bal. Trans during FY 02-03	0	0	0	0	0
01655 Approp. Bal. 6-30-03 (est.) after Transfer	957,866	1,000	0	0	0
01660 Amount Budgeted in FY 03-04	0	0	0	0	0
01670 Appropriation Balances 6/30/04 (est.)	957,866	1,000	0	0	0

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:

2001-02	2002-03	2003-04
117,358	0	0



School District Budget Statement  
for the School Year 2003-2004  
Advertised Recapitulation of Balances

ESSEX - NUTLEY TOWN

Budget Category (1)	General Fund (Reserved) Tuition Reserve (7)	Debt Service (8)	Special Revenue Cap. Reserve Account (9)	Totals (10)
01595 Est. Approp. Bal. 6-30-01 (Prior Budg)	0	0	0	938,033
01600 Approp. Balances 6-30-01 (from Audit)	0	1	0	2,248,635
01605 Est. Approp. Bal. 6-30-02 (Prior Budg)	0	0	0	1,034,391
01610 Approp. Balances 6-30-02 (from Audit)	0	1	0	1,875,867
01620 Amount Budgeted during FY 02-03	0	0	0	-917,000
01630 Add. Bal. to be Approp during FY 02-03	0	-1	0	-1
01640 Add. Bal. Anticipated during FY 02-03	0	0	0	0
01650 Approp. Bal. 6-30-03 (est.) before Trans.	0	0	0	958,866
01653 Anti. Excess GF Bal. Trans during FY 02-03	0	0	0	0
01655 Approp. Bal. 6-30-03 (est.) after Transfer	0	0	0	958,866
01660 Amount Budgeted in FY 03-04	0	0	0	0
01670 Appropriation Balances 6/30/04 (est.)	0	0	0	958,866



The Advertised Section of the School District Budget Statement

2003 - 2004

ESSEX - NUTLEY TOWN

Per Pupil Cost Calculations

	2000-01 Actual	2001-02 Actual	2002-03 Original Budget	2002-03 Revised Budget	2003-04 Proposed Budget
	(1)	(2)	(3)	(4)	(5)
Per Pupil Cost Calculations:					
Total Comparative Per Pupil Cost	8,004	8,315	8,667	8,579	8,813
Total Classroom Instruction	4,911	5,060	5,231	5,157	5,317
Classroom-Salaries and Benefits	4,674	4,812	4,981	4,911	5,076
Classroom-General Supplies and Textbooks	221	230	227	223	219
Classroom-Purchased Services and Other	15	19	23	22	22
Total Support Services	882	968	1,012	1,026	1,022
Support Services-Salaries and Benefits	786	851	891	894	921
Total Administrative Costs	1,001	1,095	1,100	1,090	1,136
Administration-Salaries and Benefits	833	875	908	889	936
Total Operations and Maintenance of Plant	917	877	1,003	988	1,021
Operations & Maintenance of Plant-Salary & Ben.	602	584	624	613	638
Total Food Services Costs	41	45	45	44	42
Total Extracurricular Costs	225	243	243	242	240
Total Equipment Costs	80	37	23	31	17
Employee Benefits as a % of Salaries	14.5	15.5	16.5	16.5	19.7

The information presented in columns 1 through 3 as well as the related descriptions of the per pupil cost calculations are contained in the 2003 Comparative Spending Guide and can be found on the Department of Education's Internet address: <http://www.state.nj.us/njded/guide/>. This publication is available in the board office and public libraries. The same calculations were performed using the 2002-03 revised appropriations and 2003-04 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 includes 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.



**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. 2001 ENROLLMENT*</u>	<u>OCT. 2002 ENROLLMENT*</u>
Belleville	II	K-12	4,639	4,765
Bloomfield	II	K-12	5,890.5	6,047
Caldwell - West Caldwell	II	K-12	2,555	2,593
Cedar Grove	II	K-12	1,397	1,393
East Orange	I	K-12	12,059.5	12,085
Essex Fells	II	K-6	255	269
Fairfield	II	K-6	670	628
Glen Ridge	II	K-12	1,597	1,576
Irvington	II	K-12	8,362	8,249
Livingston	II	K-12	4,935	4,906
Millburn	II	K-12	4,043	4,008
Montclair	I	K-12	6,384	6,478
Newark	S	K-12	44,868	44,139
North Caldwell	II	K-6	613	587
<b><u>NUTLEY</u></b>	<b><u>II</u></b>	<b><u>K-12</u></b>	<b><u>4,160.5</u></b>	<b><u>4,265</u></b>
Orange	I	K-12	4,795.5	4,849
Roseland	II	K-6	423	453
So. Orange - Maplewood	II	K-12	6,490	6,533
Verona	II	K-12	1,909	1,943
West Essex Regional	II	7-12	1,338.5	1,323
West Orange	II	K-12	6,084	6,128

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

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

S - State Operated

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

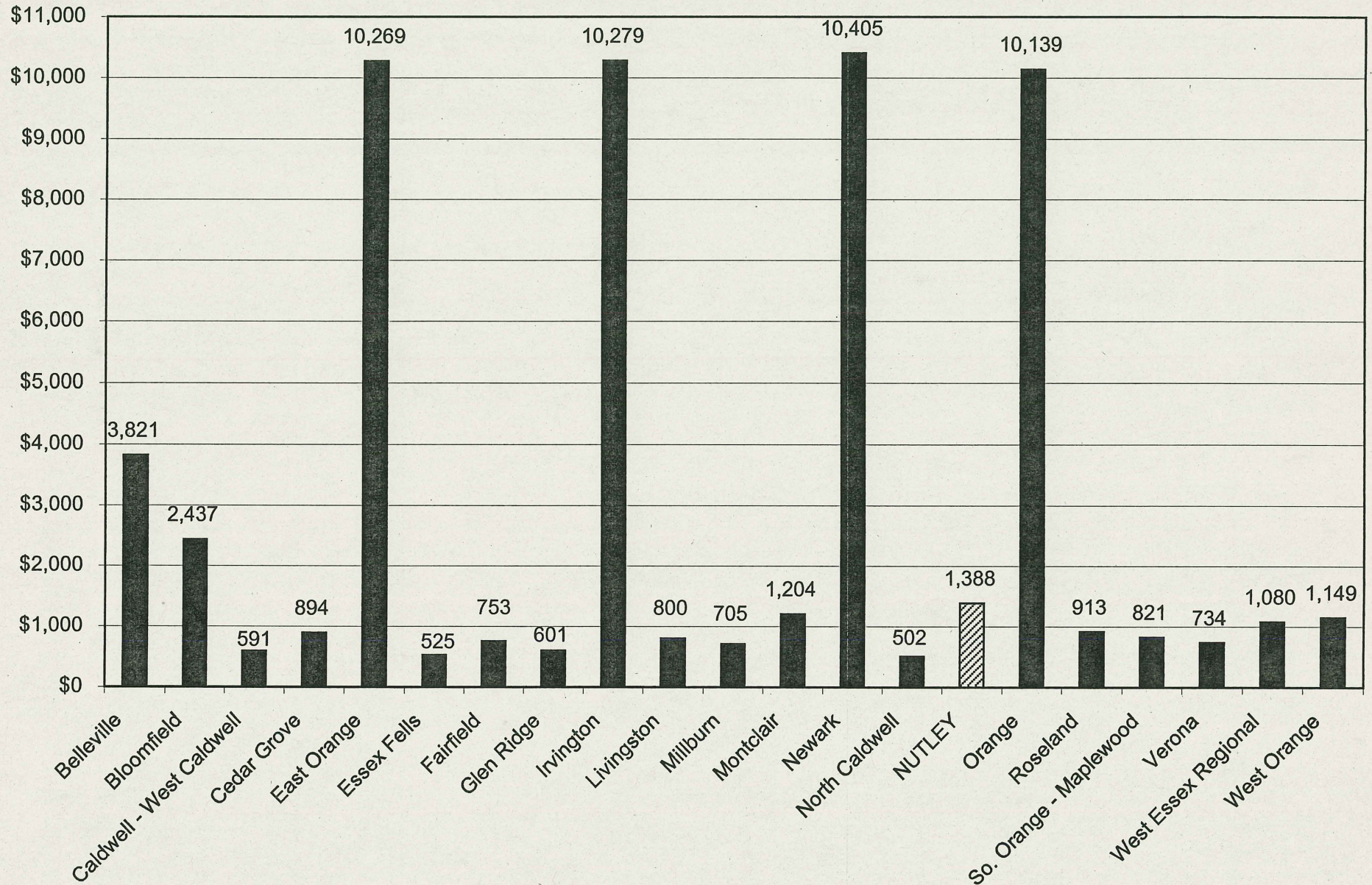


# 2003-2004 ESSEX COUNTY STATE AID

<u>DISTRICT</u>	<u>TOTAL STATE AID</u>	<u>AID PER PUPIL</u>
Belleville	18,206,331	3,821
Bloomfield	14,736,504	2,437
Caldwell - West Caldwell	1,533,590	591
Cedar Grove	1,245,274	894
East Orange	124,106,256	10,269
Essex Fells	141,164	525
Fairfield	473,125	753
Glen Ridge	946,567	601
Irvington	84,789,430	10,279
Livingston	3,924,720	800
Millburn	2,825,623	705
Montclair	7,798,080	1,204
Newark	459,253,139	10,405
North Caldwell	294,814	502
<b>NUTLEY</b>	<b>5,920,976</b>	<b>1,388</b>
Orange	49,162,084	10,139
Roseland	413,797	913
So. Orange - Maplewood	5,362,479	821
Verona	1,425,807	734
West Essex Regional	1,428,254	1,080
West Orange	7,039,936	1,149



# 2003-2004 State Aid per Pupil





# LOCAL TAXES RAISED PER PUPIL 2002-03 SCHOOL YEAR

## ESSEX COUNTY SCHOOL DISTRICTS

<u>DISTRICT</u>	<u>2002-03 TAX LEVY</u>	<u>OCT. 2002 ENROLLMENT*</u>	<u>TAXES PER PUPIL</u>
Belleville	\$24,715,376	4,765	\$5,187
Bloomfield	38,875,991	6,047	6,429
Caldwell - West Caldwell	26,475,664	2,593	10,210
Cedar Grove	13,983,513	1,393	10,038
East Orange	18,070,000	12,085	1,495
Essex Fells	2,372,646	269	8,820
Fairfield	6,655,775	628	10,598
Glen Ridge	15,868,346	1,576	10,069
Irvington	17,003,529	8,249	2,061
Livingston	59,224,464	4,906	12,072
Millburn	47,084,931	4,008	11,748
Montclair	63,805,205	6,478	9,850
Newark	80,000,000	44,139	1,812
North Caldwell	6,065,368	587	10,333
<b><u>NUTLEY</u></b>	<b><u>32,800,135</u></b>	<b><u>4,265</u></b>	<b><u>7,691</u></b>
Orange	8,931,421	4,849	1,842
Roseland	4,216,466	453	9,308
So. Orange - Maplewood	63,836,172	6,533	9,771
Verona	18,263,105	1,943	9,399
West Essex Regional	18,830,751	1,323	14,233
West Orange	67,393,514	6,128	10,998

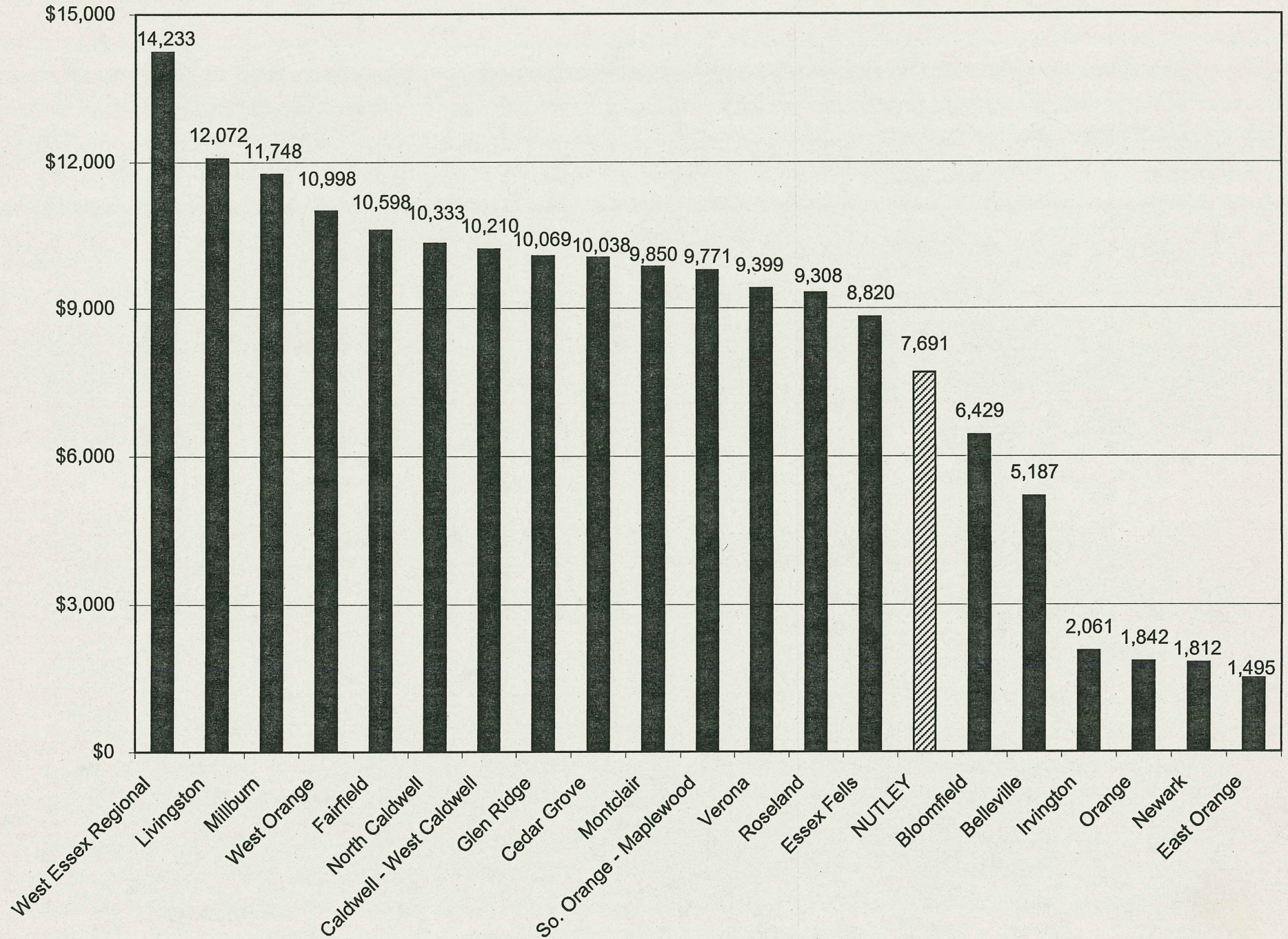
Excludes debt service taxes

2002-03 Tax levy - amount of taxes raised by 2002-03 budget

\* Resident Enrollment



# Essex County Taxes per Pupil 2002-2003





## 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.).

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 2001-02 expenses. Staffing information is based on 2002-03 data.



# FINANCIAL COMPARISONS

Low to High

<u>COST PER PUPIL</u>		<u>INSTRUCTION</u>		<u>SUPPORT SERVICES</u>		<u>ADMINISTRATION</u>	
<u>DISTRICT</u>	<u>AMOUNT</u>	<u>DISTRICT</u>	<u>AMOUNT</u>	<u>DISTRICT</u>	<u>AMOUNT</u>	<u>DISTRICT</u>	<u>AMOUNT</u>
Bloomfield	\$7,776	Bloomfield	\$4,707	<b>Nutley</b>	<b>968</b>	Bloomfield	\$850
Belleville	8,137	<b>Nutley</b>	<b>5,060</b>	Belleville	996	Montclair	898
<b>Nutley</b>	<b>8,315</b>	Belleville	5,128	Glen Ridge	1,084	Millburn	1,004
Glen Ridge	8,714	S.Or./Mplwd.	5,179	Verona	\$1,119	Belleville	1,019
Irvington	8,995	Glen Ridge	5,201	W. Orange	1,121	Irvington	1,094
S.Or./Mplwd.	9,219	Cald./W.Cald.	5,392	Bloomfield	1,139	<b>Nutley</b>	<b>1,095</b>
Orange	9,510	Verona	5,509	Cald./W.Cald.	1,273	Cald./W.Cald.	1,120
Verona	9,519	Millburn	5,564	Irvington	1,437	NJ K-12 Avg.	1,131
Cald./W.Cald.	9,553	NJ K-12 Avg.	5,743	NJ K-12 Avg.	1,454	Glen Ridge	1,146
NJ K-12 Avg.	9,688	Cedar Grove	5,809	S.Or./Mplwd.	1,455	S.Or./Mplwd.	1,176
Montclair	9,729	Orange	6,059	Cedar Grove	1,468	Cedar Grove	1,214
Millburn	9,747	Montclair	6,177	Montclair	1,579	Verona	1,235
W. Orange	9,841	W. Orange	6,215	Livingston	1,738	Livingston	1,270
Cedar Grove	10,275	Irvington	6,269	Millburn	1,858	W. Orange	1,271
E. Orange	10,978	Newark	6,581	E. Orange	1,930	E. Orange	1,321
Livingston	11,127	E. Orange	6,712	Orange	2,001	Orange	1,477
Newark	12,600	Livingston	6,912	Newark	2,780	Newark	1,891



**FINANCIAL COMPARISONS**Low to High

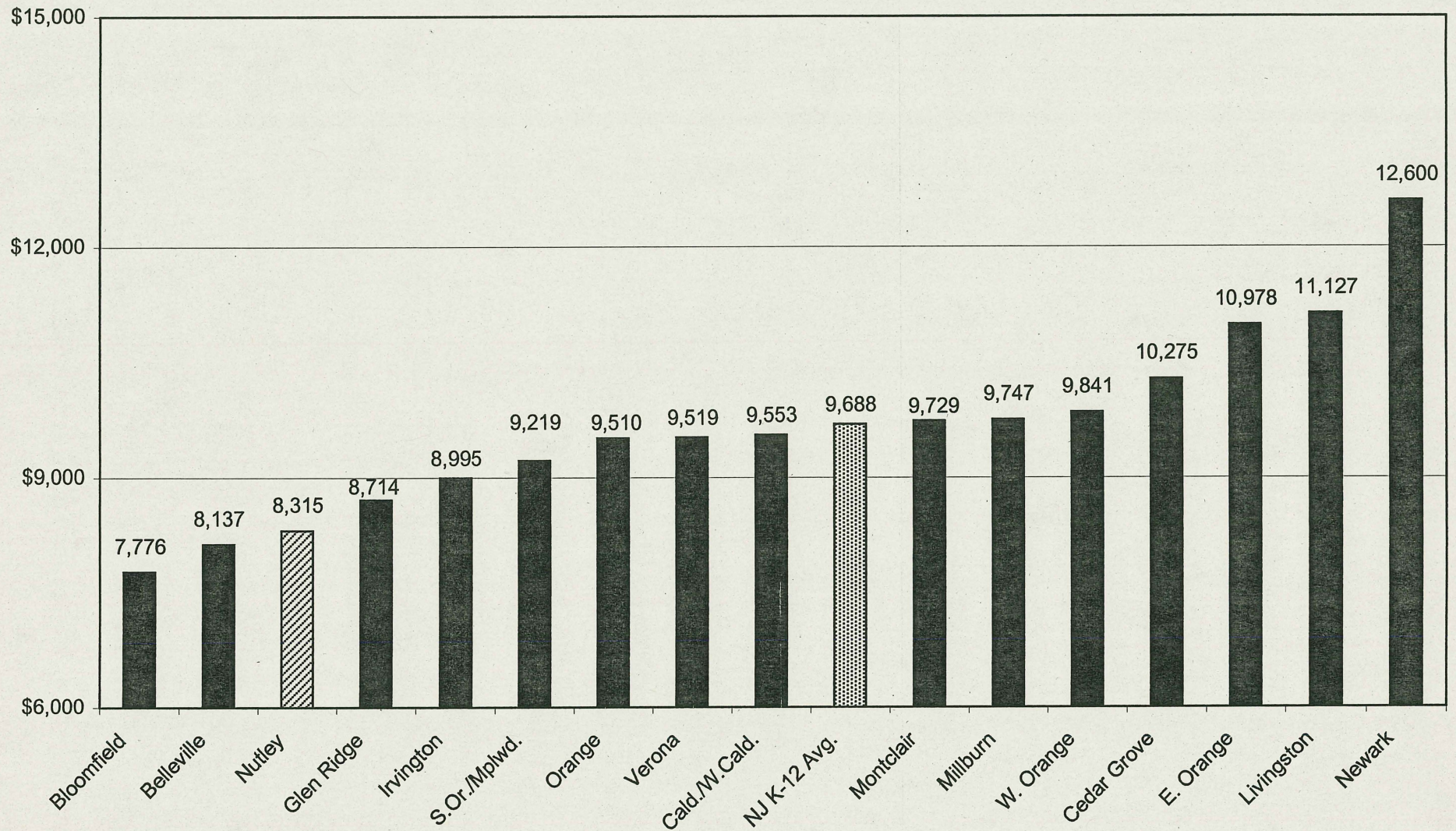
<b><u>OPER/MAINT</u></b>		<b><u>EXTRA-CURR</u></b>	
<b><u>DISTRICT</u></b>	<b><u>AMOUNT</u></b>	<b><u>DISTRICT</u></b>	<b><u>AMOUNT</u></b>
Belleville	\$807	Irvington	46
<b>Nutley</b>	<b>877</b>	E. Orange	\$96
Montclair	885	Newark	104
Livingston	921	S.Or./Mplwd.	108
Bloomfield	953	Bloomfield	111
Glen Ridge	971	Orange	128
W. Orange	1,030	Belleville	141
Millburn	1,046	W. Orange	154
NJ K-12 Avg.	1,102	Montclair	155
Verona	1,145	NJ K-12 Avg.	175
Orange	1,281	<b>Nutley</b>	<b>243</b>
S.Or./Mplwd.	1,289	Millburn	249
Irvington	1,311	Livingston	265
Cald./W.Cald.	1,399	Verona	302
Cedar Grove	1,404	Glen Ridge	304
E. Orange	1,487	Cald./W.Cald.	330
Newark	2,066	Cedar Grove	379

**STAFF COMPARISONS**High to Low

<b><u>PUPIL/TEACH RATIO</u></b>		<b><u>PUPIL/ADM RATIO</u></b>	
<b><u>DISTRICT</u></b>	<b><u>AMOUNT</u></b>	<b><u>DISTRICT</u></b>	<b><u>AMOUNT</u></b>
<b>Nutley</b>	<b>15.6</b>	E. Orange	202.8
Irvington	15.2	Glen Ridge	195.0
Belleville	14.5	W. Orange	185.1
Verona	14.4	Millburn	182.2
Glen Ridge	14.3	Montclair	182.2
Bloomfield	14.0	Irvington	178.7
Orange	13.8	<b>Nutley</b>	<b>177.2</b>
Cald./W.Cald.	13.7	Cald./W.Cald.	175.8
S.Or./Mplwd.	13.7	S.Or./Mplwd.	175.6
E. Orange	13.6	Bloomfield	171.8
Cedar Grove	13.4	NJ K-12 Avg.	166.9
NJ K-12 Avg.	13.0	Verona	165.9
Millburn	12.7	Livingston	161.3
W. Orange	12.5	Cedar Grove	160.2
Livingston	12.3	Belleville	158.9
Newark	12.1	Newark	126.5
Montclair	12.0	Orange	102.6



### 2001-2002 Cost per Pupil





# STATEWIDE TESTING RESULTS

## Percent of Pupils Who Were Proficient or Advanced Proficient

	<u>Nutley</u>	<u>DE Districts</u>	<u>NJ Average</u>
<b><u>ESPA Grade 4</u></b>			
Language Arts	93.7%	89.1%	86.3%
Mathematics	83.8%	77.2%	74.2%
<b><u>GEPA Grade 8</u></b>			
Language Arts	93.4%	86.8%	82.7%
Mathematics	82.7%	67.0%	66.6%
Science	94.0%	86.7%	82.3%
<b><u>HSPA Grade 11</u></b>			
Language Arts	97.6%	not available	86.4%
Mathematics	88.9%	not available	73.1%

	<u>Average Score</u>		
	<u>Nutley</u>	<u>DE Districts</u>	<u>NJ Average</u>
<b><u>SAT</u></b>			
Verbal	500	491	495
Mathematics	517	505	514

DE Districts are those school districts that are in the same socioeconomic category as Nutley, such as Bloomfield, Dumont, Hawthorne, Ridgefield, Roselle Park, Saddle Brook, Totowa and Woodbridge.



# ESSEX COUNTY TESTING RESULTS

## Percent of Pupils Passing

<u>District</u>	<u>ESPA<sup>1</sup></u>	<u>GEPA<sup>2</sup></u>	<u>HSPA<sup>3</sup></u>
Belleville	62.1	51.9	
Bloomfield	68.9	49.6	
Caldwell/W. Caldwell	84.2	79.9	
Cedar Grove	84.7	75.3	
East Orange	38.1	25.5	
Essex Fells	94.3	NA	
Fairfield	95.8	NA	
Glen Ridge	92.0	91.9	
Irvington	31.1	11.8	
Livingston	93.2	83.8	
Millburn	94.4	90.7	
Montclair	78.5	72.3	
Newark	35.4	20.1	
North Caldwell	81.7	NA	
<b>Nutley</b>	<b>81.3</b>	<b>81.3</b>	
Orange	30.3	11.4	
Roseland	90.0	NA	
South Orange/Maplewood	79.7	67.6	
Verona	82.3	79.2	
West Essex	NA	84.4	
West Orange	73.8	57.5	

<sup>1</sup> Elementary School Proficiency Assessment administered May, 2002.

<sup>2</sup> Grade Eight Proficiency Assessment administered March, 2002.

<sup>3</sup> Results for the High School Proficiency Assessment administered in March, 2002, as of yet have only been released individually to the districts. In Language Arts, 97.6% of Nutley students passed, compared to the state average of 86.4%. In Mathematics, 88.9% of Nutley students passed, compared to the state average of 73.1%.



# **OTHER ITEMS**



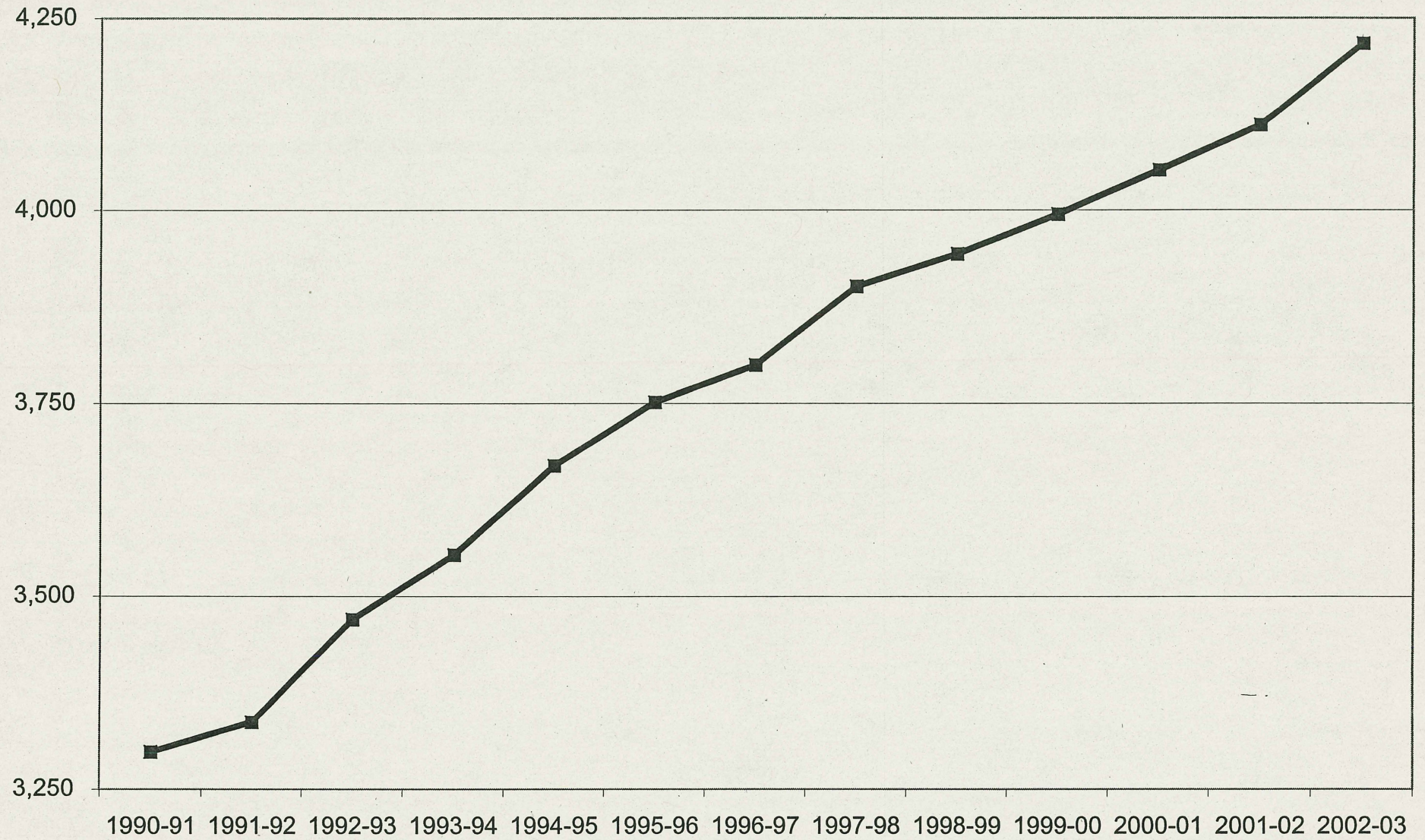
## ENROLLMENT

Since 1990-91, the Nutley School District enrollment has been steadily increasing. During that period of time there has been an increase of over 27% which translates to 918 pupils, an average of over 76 additional pupils per year. Further increases in enrollment are expected. Listed below are enrollment figures since 1990-91.

<u>Year</u>	<u>Pupils on Roll</u>	<u>Increase</u>
1990-91	3,298.5	
1991-92	3,337	38.5
1992-93	3,470	133
1993-94	3,553.5	83.5
1994-95	3,669	115.5
1995-96	3,751.5	82.5
1996-97	3,800	48.5
1997-98	3,901.5	101.5
1998-99	3,943	41.5
1999-00	3,994.5	51.5
2000-01	4,052	57.5
2001-02	4,110.5	58.5
2002-03	4,217	106.5



### Enrollment 1990-2002





ENTERPRISE FUNDS  
COMBINING STATEMENTS OF REVENUES, EXPENSES  
AND CHANGES IN RETAINED EARNINGS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2002

	<u>Food Service</u> (7/1/01-6/30/02)	<u>Extended Day</u> (1/1/02-6/30/02)	<u>Total</u>
OPERATING REVENUES			
Local Sources			
Tuition		\$ 342,343	\$ 342,343
Daily Sales - Reimbursable			
School Lunch Program	\$ 449,487		449,487
Special Functions	61,607		61,607
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Total Operating Revenues	511,094	342,343	853,437
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Operating Expenses			
Salaries and Wages	325,657	211,855	537,512
Benefits	119,252	18,690	137,942
Supplies	322,420	4,546	326,966
Purchased Services	4,094	2,445	6,539
Other	938	1,623	2,561
Depreciation	(214)	-	(214)
	<hr/>	<hr/>	<hr/>
Total Operating Expenses	772,147	239,159	1,011,306
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Operating Income (Loss)	(261,053)	103,184	(157,869)
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Nonoperating Revenues			
State Sources			
State School Lunch Program	6,695		6,695
Federal Sources			
Federal School Lunch Program	64,223		64,223
USDA Commodities	19,417		19,417
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Total Nonoperating Revenues	90,335	-	90,335
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Net Income (Loss) Before Operating Transfers	(170,718)	103,184	(67,534)
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Operating Transfers In	185,000		185,000
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Net Income (Loss)	14,282	103,184	117,466
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Retained Earnings, Beginning of Period	2,852		2,852
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Retained Earnings, End of Period	\$ 17,134	\$ 103,184	\$ 120,318
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# NUTLEY PUBLIC SCHOOL BUDGET 2003-2004

## PUBLIC BUDGET HEARING

Monday, March 24, 2003 at 7:00 p.m.  
Board of Education  
375 Bloomfield Avenue

## PUBLIC VOTING

Tuesday, April 15, 2003 from 2:30 to 9:00 p.m.

- 1.) Approval of taxes for 2003-2004 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, 2003



## 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
VFW	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. Paul's Basement	2	6
Washington School	3	1
	3	6
Yantacaw School	2	1
	3	5



WHAT WILL APPEAR ON THE BALLOT  
APRIL 15, 2003

QUESTION 1

RESOLVED, That there should be raised  
for General Funds \$35,085,691 for  
the ensuing School Year (2003-04)

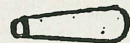
YES NO

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

VOTE FOR THREE



Joseph F. Beckmeyer, Jr.



James Viola



Patricia Williams



Alfred R. Restaino, Jr.



Maria Alamo