

APPENDIX A

School District Budget Statement for the School Year 2004-2005 Advertised Enrollments

ESSEX - NUTLEY TOWN

ENROLLMENT CATEGORY	October 15, 2002 Actual	October 15, 2003 Actual	October 15, 2004 Estimated
00011 Pupils on Roll Regular Full-Time	3775	3743	3851
00021 Pupils on Roll - Special Full-Time	439	471	516
00022 Pupils on Roll - Special Shared-Time	6	6	
00040 Private School Placements	47	38	43
00052 Pupils Sent to Other Dists-Spec Ed Prog	10	14	26
00060 Pupils Received	9	6	3
00080 Resident Enroll. Per State Aid Calc.-Infor. Only		4330	4329

School District Budget Statement
for the School Year 2004-2005

ESSEX - NUTLEY TOWN

Advertised Revenues

Budget Category	Account	2002-03 Actual	2003-04 Revised	2004-05 Anticipated
GENERAL FUND				
00121 Budgeted Fund Balance - General Fund	10-303			141,575
Revenues from Local Sources:				
00150 Local Tax Levy	10-1210	32,800,135	35,085,691	36,914,550
00200 Tuition	10-1300	30,356	71,573	65,014
00242 Transportation Fees from Other LEAs	10-1420-1430	75,146	80,000	86,559
00251 Interest Earned on Capital Reserve Funds	10-1XXX			1,500
00252 Other Restricted Miscellaneous Revenues	10-1XXX	13,229	30,000	30,000
00253 Unrestricted Miscellaneous Revenues	10-1XXX	95,224	198,000	198,000
00260 SUBTOTAL		33,014,090	35,465,264	37,295,623
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	2,235,481	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		
00355 Consolidated Aid	10-3195			652,717
00360 Other State Aids	10-3XXX	57,386	475,088	
00370 SUBTOTAL		5,547,700	5,920,976	6,098,605
00408 Adjustment for Prior Year Encumbrances			101,488	
00409 Act (Excess)Deficiency of Rev (Over)/Under Expnd		760,414		
00410 TOTAL GENERAL FUND		39,322,204	41,487,728	43,535,803

School District Budget Statement
for the School Year 2004-2005

ESSEX - NUTLEY TOWN

Advertised Revenues

Budget Category	Account	2002-03 Actual	2003-04 Revised	2004-05 Anticipated
SPECIAL REVENUE FUNDS				
00420 Revenues from Local Sources	20-1XXX	1,500		
Revenues from State Sources:				
00423 Distance Learning Network Aid - Pr Yr Carryover	20-3213	4,222		
00427 Distance Learning Network Aid	20-3213	161,455		
00430 Other Restricted Entitlements	20-32XX	241,910	206,655	145,100
00431 TOTAL REVENUES FROM STATE SOURCES		407,587	206,655	145,100
Revenues from Federal Sources:				
00440 Title I	20-4411-4416	211,864	227,535	152,200
00450 Title VI	20-4417-4418	19,941	19,239	10,000
00460 I.D.E.A. Part B (Handicapped)	20-4420	522,516	630,732	455,800
00470 Vocational Education	20-4430	22,296	21,215	9,000
00500 Other	20-4XXX	96,379	59,771	
00510 TOTAL REVENUES FROM FEDERAL SOURCES		872,996	958,492	627,000
00520 TOTAL SPECIAL REVENUE FUNDS		1,282,083	1,165,147	772,100
DEBT SERVICE				
Revenues from Local Sources:				
00550 Local Tax Levy	40-1210	138,463	128,058	306,459
00570 TOTAL REVENUES FROM LOCAL SOURCES		138,463	128,058	306,459
Revenues from State Sources:				
00580 Debt Service Aid Type II	40-3160	14,878	13,760	13,101

School District Budget Statement
for the School Year 2004-2005

ESSEX - NUTLEY TOWN

Advertised Revenues

Budget Category	Account	2002-03 Actual	2003-04 Revised	2004-05 Anticipated
00590 TOTAL LOCAL DEBT SERVICE		153,341	141,818	319,560
00640 TOTAL DEBT SERVICE FUND		153,341	141,818	319,560
00660 TOTAL REVENUES/SOURCES		40,757,628	42,794,693	44,627,463

School District Budget Statement
for the School Year 2004-2005
Advertised Appropriations

ESSEX - NUTLEY TOWN

Budget Category	Account	2002-03 Expenditures	2003-04 Rev. Approp.	2004-05 Appropriations
GENERAL CURRENT EXPENSE				
00770 Regular Programs - Instruction	11-1XX-100-XXX	16,310,889	16,699,629	17,173,255
00780 Special Education - Instruction	11-2XX-100-XXX	1,946,093	1,968,687	2,183,942
00790 Basic Skills/Remedial - Instruction	11-230-100-XXX	346,664	357,576	443,657
00800 Bilingual Education - Instruction	11-240-100-XXX	183,585	189,659	194,328
00810 Vocational Programs - Local - Instruction	11-3XX-100-XXX	2,500	2,800	2,500
00820 School-Spon. Co/Extra-Curr. Activities-Instruct	11-401-100-XXX	173,616	144,551	157,341
00830 School Sponsored Athletics - Instruction	11-402-100-XXX	761,561	775,567	760,679
00850 Community Services Programs/Operations	11-800-330-XXX	5,029	3,900	3,900
Undistributed Expenditures:				
00860 Instruction	11-000-100-XXX	1,970,390	2,286,338	2,679,486
00880 Health Services	11-000-213-XXX	432,193	457,259	462,710
00881 Other Supp Serv - Stds - Related & Extraordinary	11-000-216,217	463,951	480,625	473,511
00890 Other Support Services - Students - Regular	11-000-218-XXX	986,573	1,007,817	1,033,315
00900 Other Support Services - Students - Special	11-000-219-XXX	700,768	698,441	800,527
00910 Improvement of Instructional Services	11-000-221-XXX	316,845	337,204	347,303
00920 Educational Media Services - School Library	11-000-222-XXX	703,718	744,056	762,758
00921 Instructional Staff Training Services	11-000-223-XXX	24,227	34,220	32,000
00930 Support Services - General Administration	11-000-230-XXX	849,517	972,367	961,879
00940 Support Services - School Administration	11-000-240-XXX	2,144,543	2,260,459	2,317,937
00942 Central Svcs & Admin Info Technology	11-000-25X-XXX			1,020,840
00950 Operation and Maintenance of Plant Services	11-000-26X-XXX	3,830,721	4,055,753	4,113,563
00960 Student Transportation Services	11-000-270-XXX	1,132,205	1,253,645	1,258,450
00970 Other Support Services	11-000-290-XXX	896,884	1,032,665	
00971 Personal Services - Employee Benefits	11-XXX-XXX-2XX	4,784,148	5,470,775	6,090,245
00980 Food Services	11-000-310-XXX	185,000	180,000	180,000
00990 Total Undistributed Expenditures		19,421,683	21,271,624	22,534,524
01000 TOTAL GENERAL CURRENT EXPENSE		39,151,620	41,413,993	43,454,126
CAPITAL OUTLAY				
01015 Interest Deposit to Capital Reserve	10-604		-	1,500
01020 Equipment	12-XXX-XXX-73X	114,018	62,405	80,177

School District Budget Statement
for the School Year 2004-2005
Advertised Appropriations

ESSEX - NUTLEY TOWN

Budget Category	Account	2002-03 Expenditures	2003-04 Rev. Approp.	2004-05 Appropriations
01030 Facilities Acquisition and Construction Services	12-000-4XX-XXX	32,788	11,330	
01040 TOTAL CAPITAL OUTLAY		146,806	73,735	81,677
 SPECIAL SCHOOLS				
Summer School:				
01050 Instruction	13-422-100-XXX	20,020		
01060 Support Services	13-422-200-XXX	3,758		
01070 Total Summer School		23,778		
01230 TOTAL SPECIAL SCHOOLS		23,778		
01240 GENERAL FUND GRAND TOTAL		39,322,204	41,487,728	43,535,803
 SPECIAL REVENUE FUNDS				
01250 Local Projects	20-XXX-XXX-XXX	1,500		
Distance Learning Network Aid:				
01259 Support Services	20-213-200-XXX	161,455		
01260 Facilities Acquisition and Construction Services	20-213-400-XXX	4,222		
01261 TOTAL DISTANCE LEARNING NETWORK AID		165,677		
Other State Projects:				
01265 Nonpublic Textbooks	20-XXX-XXX-XXX	33,128	35,075	19,800
01270 Nonpublic Auxiliary Services	20-XXX-XXX-XXX	73,218	84,314	45,000
01280 Nonpublic Handicapped Services	20-XXX-XXX-XXX	66,223	22,788	44,700
01290 Nonpublic Nursing Services	20-XXX-XXX-XXX	38,717	40,918	21,600
01320 Other Special Projects	20-XXX-XXX-XXX	30,624	23,560	14,000
01330 Total State Projects		407,587	206,655	145,100
Federal Projects:				
01340 Title I	20-XXX-XXX-XXX	211,864	227,535	152,200
01350 Title VI	20-XXX-XXX-XXX	19,941	19,239	10,000
01360 I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	522,516	630,732	455,800
01370 Vocational Education	20-XXX-XXX-XXX	22,296	21,215	9,000
01400 Other Special Projects	20-XXX-XXX-XXX	96,379	59,771	
01410 Total Federal Projects		872,996	958,492	627,000
01420 TOTAL SPECIAL REVENUE FUNDS.		1,282,083	1,165,147	772,100

School District Budget Statement
for the School Year 2004-2005
Advertised Appropriations

ESSEX - NUTLEY TOWN

Budget Category	Account	2002-03 Expenditures	2003-04 Rev. Approp.	2004-05 Appropriations
DEBT SERVICE FUNDS				
01430 Debt Service - Regular	40-701-510-XXX	153,341	141,818	319,560
01480 TOTAL DEBT SERVICE FUNDS		153,341	141,818	319,560
01490 Total Expenditures/Appropriations		40,757,628	42,794,693	44,627,463

School District Budget Statement
for the School Year 2004-2005
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. 6-30-02 (Prior Budg)	1,034,391	0	0	0	0
01600 Approp. Balances 6-30-02 (from Audit)	1,874,866	1,000	0	0	0
01605 Est. Approp. Bal. 6-30-03 (Prior Budg)	902,634	1,000	0	0	0
01610 Approp. Balances 6-30-03 (from Audit)	1,025,180	116,000	0	0	0
01620 Amount Budgeted during FY 03-04	0	0	0	0	0
01630 Add. Bal. to be Approp during FY 03-04	0	0	0	0	0
01640 Add. Bal. Anticipated during FY 03-04	0	0	0	0	141,575
01650 Approp. Bal. 6-30-04 (est.) before Trans.	1,025,180	116,000	0	0	141,575
01653 Anti. Excess GF Bal. Trans during FY 03-04	0	0	0	0	0
01655 Approp. Bal. 6-30-04 (est.) after Transfer	1,025,180	116,000	0	0	141,575
01660 Amount Budgeted in FY 04-05	0	1,500	0	0	-141,575
01670 Appropriation Balances 6/30/05 (est.)	1,025,180	117,500	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:

2002-03

2003-04

2004-05

0

0

0

School District Budget Statement
for the School Year 2004-2005
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. 6-30-02 (Prior Budg)	0	0	0	1,034,391
01600 Approp. Balances 6-30-02 (from Audit)	0	1	0	1,875,867
01605 Est. Approp. Bal. 6-30-03 (Prior Budg)	0	0	0	903,634
01610 Approp. Balances 6-30-03 (from Audit)	0	1	0	1,141,181
01620 Amount Budgeted during FY 03-04	0	0	0	0
01630 Add. Bal. to be Approp during FY 03-04	0	-1	0	-1
01640 Add. Bal. Anticipated during FY 03-04	0	0	0	141,575
01650 Approp. Bal. 6-30-04 (est.) before Trans.	0	0	0	1,282,755
01653 Anti. Excess GF Bal. Trans during FY 03-04	0	0	0	0
01655 Approp. Bal. 6-30-04 (est.) after Transfer	0	0	0	1,282,755
01660 Amount Budgeted in FY 04-05	0	0	0	-140,075
01670 Appropriation Balances 6/30/05 (est.)	0	0	0	1,142,680

The Advertised Section of the School District Budget Statement

2004 - 2005

ESSEX - NUTLEY TOWN

Per Pupil Cost Calculations

	2001-02 Actual	2002-03 Actual	2003-04 Original Budget	2003-04 Revised Budget	2004-05 Proposed Budget
	(1)	(2)	(3)	(4)	(5)
Per Pupil Cost Calculations:					
Total Comparative Per Pupil Cost	8,315	8,615	8,813	8,981	9,049
Total Classroom Instruction	5,060	5,197	5,317	5,383	5,464
Classroom-Salaries and Benefits	4,812	4,985	5,076	5,133	5,273
Classroom-General Supplies and Textbooks	230	183	219	223	172
Classroom-Purchased Services and Other	19	28	23	27	20
Total Support Services	968	1,034	1,022	1,041	1,061
Support Services-Salaries and Benefits	851	911	921	932	985
Total Administrative Costs	1,095	1,057	1,136	1,164	1,147
Administration-Salaries and Benefits	875	898	936	949	964
Total Operations and Maintenance of Plant	877	1,002	1,021	1,068	1,058
Operations & Maintenance of Plant-Salary & Ben.	584	620	638	660	691
Total Food Services Costs	45	44	42	43	41
Total Extracurricular Costs	243	250	240	247	240
Total Equipment Costs	37	28	17	15	18
Employee Benefits as a % of Salaries	15.5	17.1	19.7	19.2	20.2

The information presented in columns 1 through 3 as well as the related descriptions of the per pupil cost calculations are contained in the 2004 Comparative Spending Guide and can be found on the Department of Education's Internet address: <http://www.state.nj.us/education> under Finance, when available. This publication is available in the board office and public libraries. The same calculations were performed using the 2003-04 revised appropriations and 2004-05 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.