

APPENDIX F

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 2005-06 at an open meeting in the Radcliffe School Multi-Purpose Room, 379 Bloomfield Avenue, on Monday, March 28, 2005 at 7:00 PM. 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 AM and 4:00 PM.

In addition to the regular advertised budget shown below, the board of education, pursuant to N.J.S.A. 18A:7F-5d(10), will seek approval from the district's legal voters to raise an additional \$262,890 for technology upgrades in all seven district schools. The additional levy (approximately \$13/yr. for the next two (2) years for the average home assessed at \$50,000) will provide funds for new computers, software and peripheral equipment for the Library/Media Center in each school and for one Business Department computer lab in the high school. In addition, funding will be provided for new printers for the high school labs, photography and art classrooms; new audio-visual equipment and electronic balances for the high school science labs; and equipment to upgrade the district's core system infrastructure. The taxes, if raised, will be used exclusively for these purposes. These proposed additional expenditures are in addition to those necessary to achieve the Core Curriculum Content Standards.

DENNIS M. OBLACK
BUSINESS ADMINISTRATOR/
BOARD SECRETARY
March 24, 2005

03/15/2005

ESSEX - NUTLEY TOWN

Advertised Enrollments

| ENROLLMENT CATEGORY | October 15, 2003 Actual | October 15, 2004 Actual | October 15, 2005 Estimated |
|--|----------------------------|----------------------------|-------------------------------|
| Pupils on Roll Regular Full-Time | 3743 | 3750 | 3801 |
| Pupils on Roll Regular Shared-Time | | 1 | 2 |
| Pupils on Roll - Special Full-Time | 471 | 497 | 507 |
| Pupils on Roll - Special Shared-Time | 6 | 5 | 5 |
| Private School Placements | 38 | 43 | 45 |
| Pupils Sent to Other Dists-Spec Ed Prog | 14 | 11 | 12 |
| Pupils Received | 6 | 10 | 10 |
| Pupils in State Facilities | | 1 | 1 |
| Resident Enroll. Per State Aid Calc.-Infor. Only | | 4329 | 4356 |

School District Budget Statement
for the School Year 2005-2006

ESSEX - NUTLEY TOWN

Advertised Revenues

| Budget Category | Account | 2003-04 Actual | 2004-05 Revised | 2005-06 Anticipated |
|--|--------------|-------------------|--------------------|------------------------|
| GENERAL FUND | | | | |
| 00121 Budgeted Fund Balance - General Fund | 10-303 | | 141,575 | 147,932 |
| 00122 Budgeted Fund Balance - Capital Reserve Increase | 10-303 | | | 147,932 |
| 00130 Budg WD from Cap Res-Local Share less Excess Cst | 10-307 | | | 90,000 |
| 00140 Transfers from Other Funds | 10-5200 | 1,734 | | |
| Revenues from Local Sources: | | | | |
| 00150 Local Tax Levy | 10-1210 | 35,085,691 | 36,914,550 | 38,602,126 |
| 00200 Tuition | 10-1300 | 65,034 | 65,014 | 80,283 |
| 00242 Transportation Fees from Other LEAs | 10-1420-1440 | 92,556 | 86,559 | 100,000 |
| 00251 Interest Earned on Capital Reserve Funds | 10-1XXX | 706 | 1,500 | 1,500 |
| 00252 Other Restricted Miscellaneous Revenues | 10-1XXX | 13,283 | 30,000 | 82,758 |
| 00253 Unrestricted Miscellaneous Revenues | 10-1XXX | 91,147 | 198,000 | 251,300 |
| 00260 SUBTOTAL | | 35,348,417 | 37,295,623 | 39,117,967 |
| 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 |
| 00355 Consolidated Aid | 10-3195 | 475,088 | 652,717 | 475,088 |
| 00356 Additional Formula Aid | 10-3196 | | | 177,629 |
| 00360 Other State Aids-Out of Cap | 10-3XXX | 334,802 | | |
| 00370 SUBTOTAL | | 6,255,778 | 6,098,605 | 6,098,605 |
| 00408 Adjustment for Prior Year Encumbrances | | | 250,855 | |
| 00409 Act (Excess)Deficiency of Rev (Over)/Under Expnd | | -433,047 | | |

School District Budget Statement
for the School Year 2005-2006

ESSEX - NUTLEY TOWN

Advertised Revenues

| Budget Category | Account | 2003-04 Actual | 2004-05 Revised | 2005-06 Anticipated |
|---|--------------|-------------------|--------------------|------------------------|
| 00410 TOTAL GENERAL FUND | | 41,172,882 | 43,786,658 | 45,602,436 |
| SPECIAL REVENUE FUNDS | | | | |
| 00420 Revenues from Local Sources | 20-1XXX | 2,748 | 10,000 | |
| Revenues from State Sources: | | | | |
| 00423 Distance Learning Network Aid - Pr Yr Carryover | 20-3213 | 23,612 | | |
| 00430 Other Restricted Entitlements | 20-32XX | 251,633 | 304,557 | 265,165 |
| 00431 TOTAL REVENUES FROM STATE SOURCES | | 275,245 | 304,557 | 265,165 |
| Revenues from Federal Sources: | | | | |
| 00440 Title I | 20-4411-4416 | 231,080 | 201,529 | 171,300 |
| 00460 I.D.E.A. Part B (Handicapped) | 20-4420-4429 | 657,845 | 753,308 | 640,355 |
| 00470 Vocational Education | 20-4430 | 21,121 | 17,900 | 15,200 |
| 00500 Other | 20-4XXX | 130,487 | 152,115 | 129,250 |
| 00510 TOTAL REVENUES FROM FEDERAL SOURCES | | 1,040,533 | 1,124,852 | 956,105 |
| 00520 TOTAL SPECIAL REVENUE FUNDS | | 1,318,526 | 1,439,409 | 1,221,270 |
| DEBT SERVICE | | | | |
| 00530 Budgeted Fund Balance | 40-303 | | | 6,494 |
| 00540 Transfers from Other Funds | 40-5200 | 6,493 | | |
| Revenues from Local Sources: | | | | |
| 00550 Local Tax Levy | 40-1210 | 128,058 | 306,459 | 1,303,973 |
| 00570 TOTAL REVENUES FROM LOCAL SOURCES | | 128,058 | 306,459 | 1,303,973 |
| Revenues from State Sources: | | | | |
| 00580 Debt Service Aid Type II | 40-3160 | 13,760 | 13,101 | 12,407 |

School District Budget Statement
for the School Year 2005-2006

ESSEX - NUTLEY TOWN

Advertised Revenues

| Budget Category | Account | 2003-04 Actual | 2004-05 Revised | 2005-06 Anticipated |
|--|---------|-------------------|--------------------|------------------------|
| 00590 TOTAL LOCAL DEBT SERVICE | | 148,311 | 319,560 | 1,322,874 |
| 00639 Act (Excess)Deficiency of Rev (Over)/Under Expnd | | -6,493 | | |
| 00640 TOTAL DEBT SERVICE FUND | | 141,818 | 319,560 | 1,322,874 |
| 00660 TOTAL REVENUES/SOURCES | | 42,633,226 | 45,545,627 | 48,146,580 |

School District Budget Statement
for the School Year 2005-2006
Advertised Appropriations

ESSEX - NUTLEY TOWN

| Budget Category | Account | 2003-04 Expenditures | 2004-05 Rev. Approp. | 2005-06 Appropriations |
|--|----------------|-------------------------|-------------------------|---------------------------|
| GENERAL CURRENT EXPENSE | | | | |
| 00770 Regular Programs - Instruction | 11-1XX-100-XXX | 16,489,298 | 16,904,074 | 17,280,036 |
| 00780 Special Education - Instruction | 11-2XX-100-XXX | 2,110,167 | 2,245,579 | 2,338,578 |
| 00790 Basic Skills/Remedial - Instruction | 11-230-100-XXX | 428,867 | 428,483 | 494,673 |
| 00800 Bilingual Education - Instruction | 11-240-100-XXX | 190,227 | 184,759 | 157,972 |
| 00810 Vocational Programs - Local - Instruction | 11-3XX-100-XXX | 2,500 | 2,500 | 2,500 |
| 00820 School-Spon. Co/Extra-Curr. Activities-Instruct | 11-401-100-XXX | 140,666 | 155,257 | 149,549 |
| 00830 School Sponsored Athletics - Instruction | 11-402-100-XXX | 785,339 | 765,504 | 732,023 |
| 00850 Community Services Programs/Operations | 11-800-330-XXX | 2,089 | 3,900 | 5,750 |
| Undistributed Expenditures: | | | | |
| 00860 Instruction | 11-000-100-XXX | 1,772,517 | 2,576,702 | 2,881,566 |
| 00880 Health Services | 11-000-213-XXX | 478,169 | 486,014 | 519,651 |
| 00881 Other Supp Serv - Stds - Related & Extraordinary | 11-000-216,217 | 577,582 | 578,631 | 618,068 |
| 00890 Other Support Services - Students - Regular | 11-000-218-XXX | 1,005,986 | 1,046,514 | 1,051,917 |
| 00900 Other Support Services - Students - Special | 11-000-219-XXX | 777,239 | 885,025 | 944,805 |
| 00910 Improvement of Instructional Services | 11-000-221-XXX | 348,467 | 355,615 | 353,077 |
| 00920 Educational Media Services - School Library | 11-000-222-XXX | 683,671 | 770,128 | 705,656 |
| 00921 Instructional Staff Training Services | 11-000-223-XXX | 31,537 | 31,331 | 30,800 |
| 00930 Support Services - General Administration | 11-000-230-XXX | 851,607 | 996,839 | 911,039 |
| 00940 Support Services - School Administration | 11-000-240-XXX | 2,262,072 | 2,337,143 | 2,333,614 |
| 00942 Central Svcs & Admin Info Technology | 11-000-25X-XXX | | 1,117,512 | 1,086,845 |
| 00950 Operation and Maintenance of Plant Services | 11-000-26X-XXX | 4,181,729 | 4,246,837 | 4,351,431 |
| 00960 Student Transportation Services | 11-000-270-XXX | 1,258,340 | 1,286,083 | 1,458,837 |
| 00970 Other Support Services | 11-000-290-XXX | 966,418 | | |
| 00971 Personal Services - Employee Benefits | 11-XXX-XXX-2XX | 5,549,678 | 6,035,797 | 6,778,095 |
| 00980 Food Services | 11-000-310-XXX | 180,000 | 180,000 | 125,000 |
| 00990 Total Undistributed Expenditures | | 20,925,012 | 22,930,171 | 24,150,401 |
| 01000 TOTAL GENERAL CURRENT EXPENSE | | 41,074,165 | 43,620,227 | 45,311,482 |
| CAPITAL OUTLAY | | | | |
| 01010 Increase in Capital Reserve | 10-604 | | | 147,932 |
| 01015 Interest Deposit to Capital Reserve | 10-604 | | 1,500 | 1,500 |
| 01020 Equipment | 12-XXX-XXX-73X | 98,717 | 100,649 | 48,022 |
| 01030 Facilities Acquisition and Construction Services | 12-000-4XX-XXX | | 64,282 | 93,500 |

School District Budget Statement
for the School Year 2005-2006
Advertised Appropriations

ESSEX - NUTLEY TOWN

| Budget Category | Account | 2003-04 Expenditures | 2004-05 Rev. Approp. | 2005-06 Appropriations |
|---|----------------|-------------------------|-------------------------|---------------------------|
| 01040 TOTAL CAPITAL OUTLAY | | 98,717 | 166,431 | 290,954 |
| 01240 GENERAL FUND GRAND TOTAL | | 41,172,882 | 43,786,658 | 45,602,436 |
| SPECIAL REVENUE FUNDS | | | | |
| 01250 Local Projects | 20-XXX-XXX-XXX | 2,748 | 10,000 | |
| Distance Learning Network Aid: | | | | |
| 01259 Support Services | 20-213-200-XXX | 23,612 | | |
| 01261 TOTAL DISTANCE LEARNING NETWORK AID | | 23,612 | | |
| Other State Projects: | | | | |
| 01265 Nonpublic Textbooks | 20-XXX-XXX-XXX | 33,827 | 35,517 | 30,200 |
| 01270 Nonpublic Auxiliary Services | 20-XXX-XXX-XXX | 79,246 | 105,359 | 96,365 |
| 01280 Nonpublic Handicapped Services | 20-XXX-XXX-XXX | 65,829 | 84,186 | 74,650 |
| 01290 Nonpublic Nursing Services | 20-XXX-XXX-XXX | 40,918 | 41,209 | 35,000 |
| 01295 Nonpublic Technology Initiative | 20-XXX-XXX-XXX | | 22,640 | 19,250 |
| 01320 Other Special Projects | 20-XXX-XXX-XXX | 31,813 | 15,646 | 9,700 |
| 01330 Total State Projects | | 275,245 | 304,557 | 265,165 |
| Federal Projects: | | | | |
| 01340 Title I | 20-XXX-XXX-XXX | 231,080 | 201,529 | 171,300 |
| 01360 I.D.E.A. Part B (Handicapped) | 20-XXX-XXX-XXX | 657,845 | 753,308 | 640,355 |
| 01370 Vocational Education | 20-XXX-XXX-XXX | 21,121 | 17,900 | 15,200 |
| 01400 Other Special Projects | 20-XXX-XXX-XXX | 130,487 | 152,115 | 129,250 |
| 01410 Total Federal Projects | | 1,040,533 | 1,124,852 | 956,105 |
| 01420 TOTAL SPECIAL REVENUE FUNDS | | 1,318,526 | 1,439,409 | 1,221,270 |
| DEBT SERVICE FUNDS | | | | |
| 01430 Debt Service - Regular | 40-701-510-XXX | 141,818 | 319,560 | 1,322,874 |
| 01480 TOTAL DEBT SERVICE FUNDS | | 141,818 | 319,560 | 1,322,874 |
| 01490 Total Expenditures/Appropriations | | 42,633,226 | 45,545,627 | 48,146,580 |

School District Budget Statement
for the School Year 2005-2006
Advertised Recapitulation of Balances

ESSEX - NUTLEY TOWN

| Budget Category (1) | General Fund (Unreserved) (2) | General Fund 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. 6-30-03 (Prior Budg) | 902,634 | 1,000 | 0 | 0 | 0 |
| 01600 Approp. Balances 6-30-03 (from Audit) | 1,025,180 | 116,000 | 0 | 0 | 0 |
| 01605 Est. Approp. Bal. 6-30-04 (Prior Budg) | 957,866 | 1,000 | 0 | 0 | 0 |
| 01610 Approp. Balances 6-30-04 (from Audit) | 1,308,154 | 116,706 | 0 | 0 | 0 |
| 01620 Amount Budgeted during FY 04-05 | -141,575 | 1,500 | 0 | 0 | 0 |
| 01630 Add. Bal. to be Approp during FY 04-05 | 0 | 0 | 0 | 0 | 0 |
| 01640 Add. Bal. Anticipated during FY 04-05 | 0 | 0 | 0 | 0 | 0 |
| 01650 Approp. Bal. 6-30-05 (est.) before Trans. | 1,166,579 | 118,206 | 0 | 0 | 0 |
| 01653 Anti. Excess GF Bal. Trans during FY 04-05 | 0 | 0 | 0 | 0 | 0 |
| 01655 Approp. Bal. 6-30-05 (est.) after Transfer | 1,166,579 | 118,206 | 0 | 0 | 0 |
| 01660 Amount Budgeted in FY 05-06 | -295,864 | 59,432 | 0 | 0 | 0 |
| 01670 Appropriation Balances 6/30/06(est.) | 870,715 | 177,638 | 0 | 0 | 0 |

School District Budget Statement
for the School Year 2005-2006
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. 6-30-03 (Prior Budg) | 0 | 0 | 0 | 903,634 |
| 01600 Approp. Balances 6-30-03 (from Audit) | 0 | 1 | 0 | 1,141,181 |
| 01605 Est. Approp. Bal. 6-30-04 (Prior Budg) | 0 | 0 | 0 | 958,866 |
| 01610 Approp. Balances 6-30-04 (from Audit) | 0 | 6,494 | 0 | 1,431,354 |
| 01620 Amount Budgeted during FY 04-05 | 0 | 0 | 0 | -140,075 |
| 01630 Add. Bal. to be Approp during FY 04-05 | 0 | 0 | 0 | 0 |
| 01640 Add. Bal. Anticipated during FY 04-05 | 0 | 0 | 0 | 0 |
| 01650 Approp. Bal. 6-30-05 (est.) before Trans. | 0 | 6,494 | 0 | 1,291,279 |
| 01653 Anti. Excess GF Bal. Trans during FY 04-05 | 0 | 0 | 0 | 0 |
| 01655 Approp. Bal. 6-30-05 (est.) after Transfer | 0 | 6,494 | 0 | 1,291,279 |
| 01660 Amount Budgeted in FY 05-06 | 0 | -6,494 | 0 | -242,926 |
| 01670 Appropriation Balances 6/30/06 (est.) | 0 | 0 | 0 | 1,048,353 |

New Jersey Department of Education
Division of Finance

The Advertised Section of the School District Budget Statement

2005 - 2006

ESSEX - NUTLEY TOWN

Per Pupil Cost Calculations

| | 2002-03 Actual | 2003-04 Actual | 2004-05 Original Budget | 2004-05 Revised Budget | 2005-06 Proposed Budget |
|---|-------------------|-------------------|-------------------------------|------------------------------|-------------------------------|
| Per Pupil Cost Calculations: | (1) | (2) | (3) | (4) | (5) |
| Total Comparative Per Pupil Cost | 8,615 | 9,066 | 9,049 | 9,351 | 9,503 |
| Total Classroom Instruction | 5,197 | 5,411 | 5,473 | 5,541 | 5,702 |
| Classroom-Salaries and Benefits | 4,985 | 5,194 | 5,281 | 5,344 | 5,508 |
| Classroom-General Supplies and Textbooks | 183 | 195 | 172 | 177 | 174 |
| Classroom-Purchased Services and Other | 28 | 21 | 20 | 20 | 20 |
| Total Support Services | 1,034 | 1,092 | 1,063 | 1,155 | 1,175 |
| Support Services-Salaries and Benefits | 911 | 981 | 987 | 1,068 | 1,075 |
| Total Administrative Costs | 1,057 | 1,125 | 1,148 | 1,211 | 1,179 |
| Administration-Salaries and Benefits | 898 | 955 | 965 | 1,002 | 963 |
| Total Operations and Maintenance of Plant | 1,002 | 1,108 | 1,059 | 1,116 | 1,137 |
| Operations & Maintenance of Plant-Salary & Ben. | 620 | 698 | 693 | 703 | 706 |
| Total Food Services Costs | 44 | 43 | 41 | 42 | 29 |
| Total Extracurricular Costs | 250 | 250 | 240 | 247 | 235 |
| Total Equipment Costs | 28 | 24 | 18 | 24 | 11 |
| Employee Benefits as a % of Salaries | 17.1 | 19.1 | 20.4 | 20.0 | 22.2 |

The information presented in columns 1 through 3 as well as the related descriptions of the per pupil cost calculations are contained in the 2005 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 2004-05 revised appropriations and 2005-06 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.