



**NUTLEY SCHOOL DISTRICT
BUDGET
2005-2006**

A LETTER TO THE PEOPLE OF NUTLEY

I am privileged to present you with the proposed School Budget for 2005-2006. 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 under which the district schools will operate next year.

Next year's total budget will increase by 5.71% over our current budget, compared to an increase of 6.83% in our current budget versus prior year actual spending. Excluding the impact of debt service, which has already been approved through prior referenda, the budget will increase 3.53% over the current budget, compared to an increase of 6.44% in the current budget over prior year actual spending. Many exciting improvements are being made to instructional programs: implementation of a new Library Media curriculum district-wide; implementation of a new Culinary Arts curriculum in the high school; revisions to the Language Arts curriculum in grades K-4 and the middle school; and implementation of a new Science curriculum at the elementary level. New courses will be offered in Math Analysis, Advanced Placement Italian and Digital Photography at the high school.

The 2005-2006 School Budget proposed for your approval will result in an increase in the school tax rate of 5.33%, and will increase taxes on the average home in Nutley by \$184. The Board had hoped to present a plan with a lower tax impact, but increases in liability and property insurance (27%), energy (20%), health insurance (14%) and special ed tuition (12%) made this impossible. However, we were able to provide tax relief through appropriation of \$148,000 of surplus as required by P.L. 2004, c.73 (S1701), and by funding the \$90,000 net replacement cost of the high school gymnasium floor with capital reserve funds.

This year, your Board of Education is asking voters to approve a second question authorizing the expenditure of an additional \$262,890 to be used exclusively for technology upgrades in all seven district schools. This additional levy 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. These enhancements will move the district forward from an educational technology standpoint, as well as provide new opportunities for our students as they learn to do research in automated libraries. If approved, this second question will add

less than \$13 per year to the average taxpayer's tax bill for the next two (2) years only.

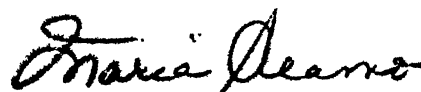
The district's record of fiscal responsibility remains strong. The statistics released by the NJ Department of Education note that in 2003-2004, the Nutley cost per pupil was \$9,066. By contrast, the average NJ K-12 district spent \$10,651 per pupil (17.5% more). Thirteen of sixteen K-12 districts in 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 superior performance by our students on state standardized tests relative to statewide averages. Over 87% of our 11th graders passed the Language Arts section of the High School Proficiency Assessment, and over 82% passed the Mathematics section, compared to state averages of 82% and 70%, respectively. In the tests for grade 8, our students passed the Language Arts, Mathematics and Science sections by rates of 86%, 76% and 88% respectively, while the statewide averages were 72%, 62% and 75%. In grade 4, over 90% of our pupils passed in Language Arts, and over 77% passed the Mathematics section. Statewide grade 4 averages were 82% and 72%, respectively. Our results in grade 3 were even more impressive, as 91% passed in Language Arts and 92% passed in Mathematics compared to 79% and 77%, respectively. **In all cases, at all grades, we were above the average performance for pupils in NJ and in districts with similar characteristics.**

As you know, enrollment growth and facility conditions are major concerns of the Board, the staff, and many citizens in our community. Our total enrollment is 4,250, an increase of 951 since 1990. As our facilities continue to experience high levels of utilization, 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 19, 2005 is School Election Day for members of the Board of Education and the vote on the two school budget questions for the next school year. 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 cursive script, reading "Maria Alamo".

Maria Alamo, President
Nutley Board of Education
March, 2005

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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
 - 251-Central Administration-Business Office
 - 252-Central Administration-Information Technology
 - 261-Maintenance of Plant
 - 262-Operation of Plant
 - 270-Student Transportation
 - 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>2003-04</u>	<u>Budget</u> <u>2004-05</u>	<u>Proposed</u> <u>2005-06</u>
<u>GENERAL FUND</u>			
Local Sources:			
Surplus Appropriated		141,575	385,864
Tuition Receipts	65,034	65,014	80,283
Miscellaneous	199,426	316,059	435,558
Local Tax Levy	35,085,691	36,914,550	38,602,126
Total Local Sources	35,350,151	37,437,198	39,503,831
State Sources:			
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	2,235,481	2,235,481	2,235,481
Bilingual Education Aid	65,426	65,426	65,426
Other State Aid	809,890	652,717	652,717
Total State Sources	6,255,778	6,098,605	6,098,605
PRIOR YEAR ENCUMBRANCES	0	250,855	0
(Excess)/Def of Rev (Over)/Under Expnd	(433,047)	0	0
TOTAL GENERAL FUND	41,172,882	43,786,658	45,602,436
<u>SPECIAL REVENUE FUND</u>			
Revenue from Local Sources:	2,748	10,000	
State Projects:			
Distance Learning Network Aid	23,612	0	0
Other	251,633	304,557	265,165
Total State Projects	275,245	304,557	265,165
Federal:			
Title I	231,080	201,529	171,300
IDEA(Hdcp.)	657,845	753,308	640,355
Vocational	21,121	17,900	15,200
Other	130,487	152,115	129,250
Total Federal Projects	1,040,533	1,124,852	956,105
TOTAL SPECIAL PROJECTS	1,318,526	1,439,409	1,221,270

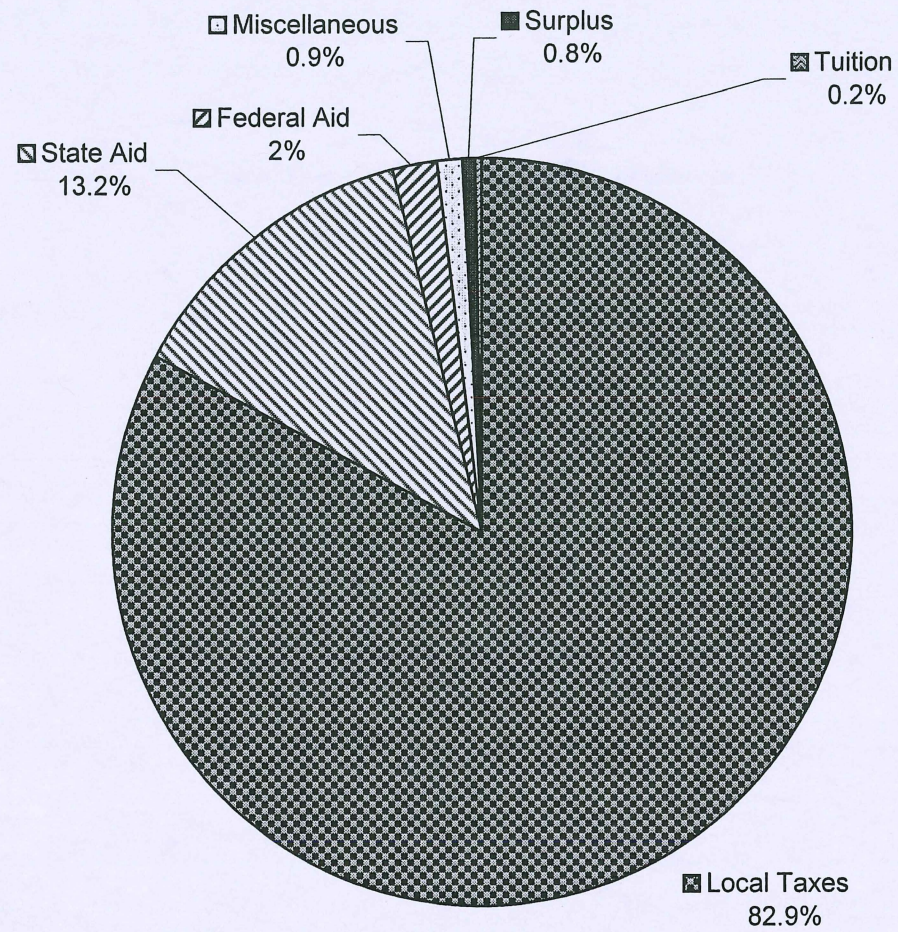
REVENUES (Continued)

	<u>Actual</u> <u>2003-04</u>	<u>Budget</u> <u>2004-05</u>	<u>Proposed</u> <u>2005-06</u>
<u>DEBT SERVICE</u>			
State Aid	13,760	13,101	12,407
Local Tax Levy	128,058	306,459	1,303,973
Budgeted Fund Balance	0	0	6,494
TOTAL DEBT SERVICE	141,818	319,560	1,322,874
TOTAL BUDGET	42,633,226	45,545,627	48,146,580

BUDGET REVENUE DISTRIBUTION

<u>SOURCE</u>	<u>2005 - 2006</u>	
	<u>AMOUNT</u>	<u>% of REVENUE</u>
Local Taxes	\$ 39,912,593	82.9%
State Aid	6,376,177	13.2%
Federal Aid	956,105	2.0%
Miscellaneous	435,558	0.9%
Surplus	385,864	0.8%
Tuition	<u>80,283</u>	<u>0.2%</u>
Total Revenue	<u><u>\$ 48,146,580</u></u>	<u><u>100.0%</u></u>

Revenue Distribution



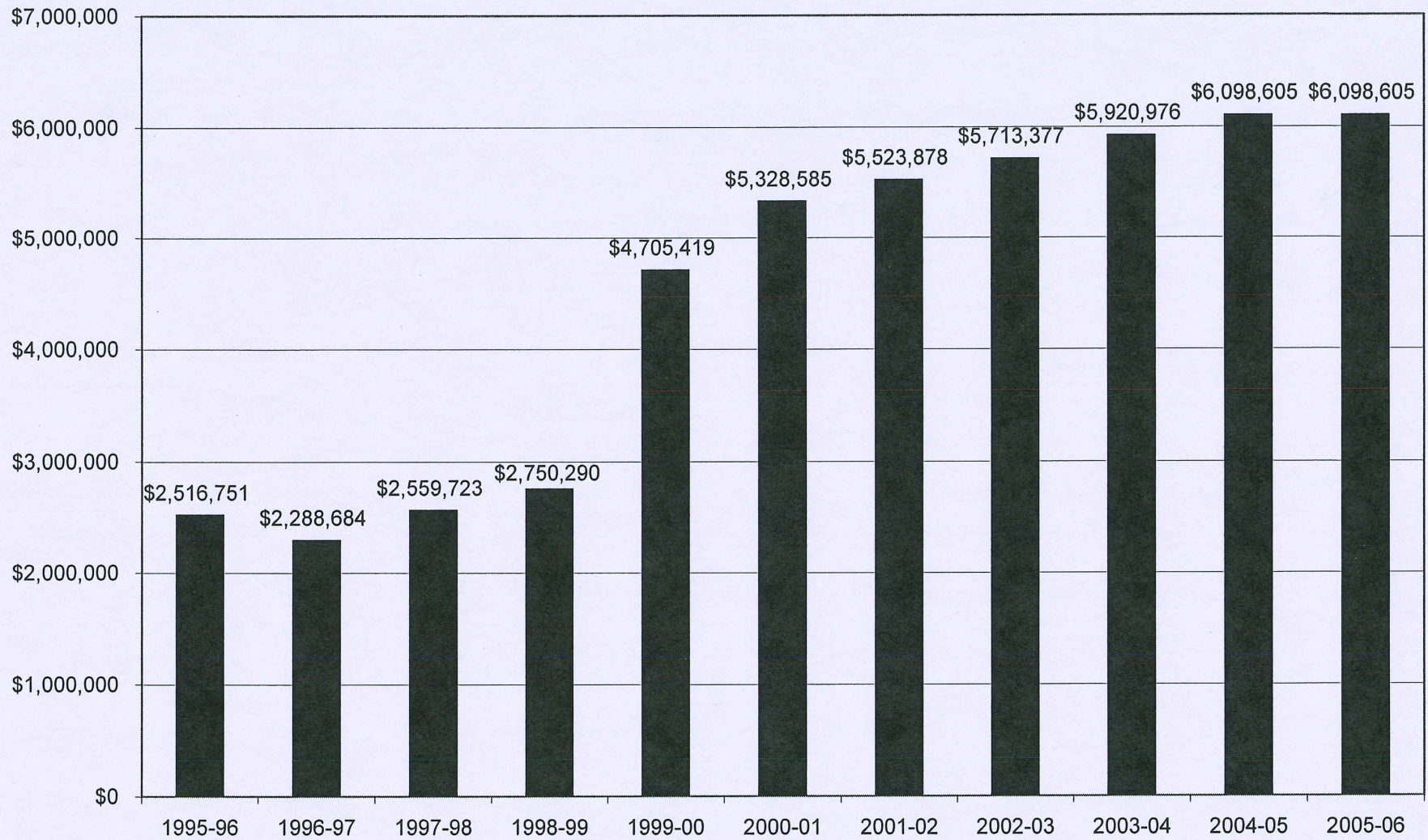
Total Revenue = \$48,146,580

STATE AID - 1995 TO PRESENT

<u>YEAR</u>	<u>AMOUNT</u>	<u>INCREASE (DECREASE)</u>	<u>%INCREASE/ (DECREASE)</u>
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	\$5,713,377	\$189,499	3.43
2003-04	\$5,920,976	\$207,599	3.63
2004-05	\$6,098,605	\$177,629	3.00
2005-06	\$6,098,605	\$0	0.00

Excluding debt service and non-public aid.

State Aid
Excluding Debt Service & Non-Public Aid



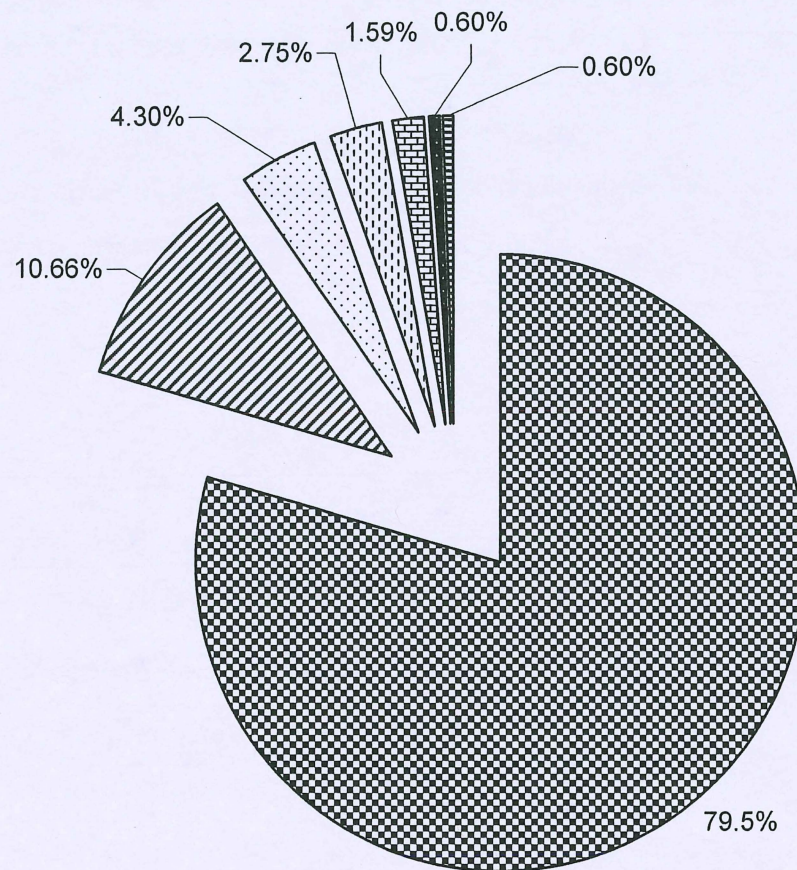
EXPENDITURE SUMMARY

<u>Account</u>	<u>Description</u>	<u>Actual 2003-04</u>	<u>Budget 2004-05</u>	<u>Proposed 2005-06</u>
CURRENT EXPENSE - (Fund 11)				
1XX-100	Regular & Home Instruction	16,489,298	16,904,074	17,280,036
2XX-100	Special Education	2,110,167	2,245,579	2,338,578
230-100	Basic Skills	428,867	428,483	494,673
240-100	Bilingual	190,227	184,759	157,972
3XX-100	Local Vocational	2,500	2,500	2,500
401-100	Extracurricular	140,666	155,257	149,549
402-100	Athletics	785,339	765,504	732,023
800-330	Community Services	2,089	3,900	5,750
000-100	Tuition	1,772,517	2,576,702	2,881,566
000-213	Health Services	478,169	486,014	519,651
000-21X	Related & Extraordinary Student Svcs	577,582	578,631	618,068
000-218	Guidance Services	1,005,985	1,046,514	1,051,917
000-219	Child Study Team	777,239	885,025	944,805
000-221	Improvement of Instruction	348,467	355,615	353,078
000-222	Library/Media Service	683,671	770,128	705,656
000-223	Instruct. Staff Train. Serv.	31,537	31,331	30,800
000-230	General Administration	851,607	996,839	911,039
000-240	School Administration	2,262,072	2,337,142	2,333,614
000-25X	Central Services & Admin IT	966,418	1,117,512	1,086,845
000-26X	Operation/Maint. of Plant	4,181,729	4,246,837	4,351,431
000-270	Pupil Transportation	1,258,340	1,286,083	1,458,837
000-291	Employee Benefits	5,549,678	6,035,797	6,778,095
000-310	Food Services	180,000	180,000	125,000
CURRENT EXPENSE TOTAL		41,074,165	43,620,227	45,311,482
CAPITAL OUTLAY - (Fund 12)				
	Increase in Capital Reserve	0	1,500	149,432
	Equipment	98,717	100,649	48,022
	Construction Services	0	64,282	93,500
CAPITAL OUTLAY TOTAL		98,717	166,431	290,954
GENERAL FUND TOTAL		41,172,882	43,786,658	45,602,436
SPECIAL REVENUE - (Fund 20)		1,318,526	1,439,409	1,221,270
DEBT SERVICE - (Fund 40)		141,818	319,560	1,322,874
BUDGET TOTAL		42,633,226	45,545,627	48,146,580

BUDGET COST DISTRIBUTION

<u>ITEM</u>	<u>AMOUNT</u>	<u>% of BUDGET</u>
All Salaries	\$ 31,497,867	65.42%
Fringe Benefits	6,778,095	14.08%
Tuition	2,881,566	5.98%
Operation/Maintenance Expense	1,543,856	3.21%
Debt Service	1,322,874	2.75%
Instructional/Library Supplies & Expenses	978,765	2.03%
Administrative Services & Supplies	763,648	1.59%
Transportation Expenses	599,971	1.25%
Capital Outlay Expenses	290,954	0.60%
Insurance	288,751	0.60%
State/Federal Projects	286,865	0.60%
Extra-Curricular Expenses	262,090	0.54%
Student Services	244,328	0.51%
Crossing Guards	239,000	0.50%
Food Service	125,000	0.26%
Curriculum/Professional Development Expenses	42,950	0.09%
Total Expenses	<u>\$ 48,146,580</u>	<u>100.00%</u>

BUEGET COST DISTRIBUTION



Total Costs = \$48,146,580

Personnel	Instruction/Pupil Svcs	Op/Maint/Insurance	Debt Service
Administrative Svcs	State/Federal Projects	Capital Outlay	

GENERAL FUND

CURRENT EXPENSE
REGULAR INSTRUCTION

<u>Account #</u>	<u>Description</u>	<u>Actual 2003-04</u>	<u>Budget 2004-05</u>	<u>Proposed 2005-06</u>
11-110-100-101	Kdg. Teachers' Salaries	514,306	575,377	644,428
11-120-100-101	1-5 Teachers' Salaries	5,948,521	5,966,389	6,189,218
11-130-100-101	6-8 Teachers' Salaries	3,828,773	3,988,285	4,012,710
11-140-100-101	9-12 Teachers' Salaries	5,238,458	5,497,672	5,584,743
	Teachers' Salaries Total	15,530,058	16,027,723	16,431,099
11-190-100-106	Aides' Salaries	28,231	29,882	400
11-190-100-340	Prof./Tech. Services	6,372	6,609	4,275
11-190-100-500	Other Pur. Instruct. Serv.	54,924	53,409	58,120
11-190-100-610	Teaching Supplies	602,884	564,385	549,150
11-190-100-640	Textbooks	170,768	135,066	151,692
11-190-100-800	Misc. Instruct. Expense	19,143	19,000	17,800
	Sub-Total	882,322	808,351	781,437
	Regular Instruction Total	16,412,380	16,836,074	17,212,536

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 2004-05 there are 242.6 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 provided by someone who is not a district employee, 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 2003-04</u>	<u>Budget 2004-05</u>	<u>Proposed 2005-06</u>
11-150-100-101	Teachers' Salaries	67,950	60,000	60,000
11-150-100-320	Prof./Educational Serv.	8,968	8,000	7,500
11-150-100-800	Misc. Instruct. Expense	0	0	0
	Total	76,918	68,000	67,500

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 2003-04</u>	<u>Budget 2004-05</u>	<u>Proposed 2005-06</u>
11-204-100-	<u>Learning/Language Disabilities</u>			
101	Teachers' Salaries	939,446	991,273	1,039,736
106	Aides' Salaries	214,006	247,985	245,546
610	Supplies	18,497	17,066	16,675
640	Textbooks	5,575	5,986	5,000
800	Misc. Expenses	0	0	0
	Total	1,177,524	1,262,310	1,306,957
11-213-100-	<u>Resource Room/Center</u>			
101	Teachers' Salaries	747,944	787,601	841,221
106	Aides' Salaries	71	500	0
610	Supplies	11,988	12,724	11,550
640	Textbooks	2,371	3,058	2,000
800	Misc. Expenses	0	45	0
	Total	762,374	803,928	854,771
11-215-100-	<u>Pre-School Disabilities</u>			
101	Teacher's Salary	106,158	112,913	118,611
106	Aides' Salaries	62,692	63,358	56,239
610	Supplies	1,419	3,025	2,000
640	Textbooks	0	0	0
800	Misc. Expenses	0	45	0
	Total	170,269	179,341	176,850
Special Education Total		2,110,167	2,245,579	2,338,578

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 2004-05 there were 45 Special Education teachers and 27 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 \$640,355 supplement the Special Education program.

BASIC SKILLS

<u>Account #</u>	<u>Description</u>	<u>Actual 2003-04</u>	<u>Budget 2004-05</u>	<u>Proposed 2005-06</u>
11-230-100-101	Teachers' Salaries	426,439	422,550	488,655
11-230-100-106	Aides' Salaries	188	180	0
11-230-100-610	Supplies	2,240	4,500	4,500
11-230-100-640	Textbooks	0	1,253	1,518
11-230-100-800	Misc. Expenses	0	0	0
	Total	428,867	428,483	494,673

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 2004-05 there were 20 teaching positions in Basic Skills.

BILINGUAL

<u>Account #</u>	<u>Description</u>	<u>Actual 2003-04</u>	<u>Budget 2004-05</u>	<u>Proposed 2005-06</u>
11-240-100-101	Teachers' Salaries	185,547	180,678	153,972
11-240-100-610	Supplies	4,680	3,330	3,000
11-240-100-640	Textbooks	0	751	1000
	Total	190,227	184,759	157,972

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 41.4% of this program in 2005-2006, not including the cost of employee fringe benefits. Two and one-half teachers were employed in this program during 2004-05.

LOCAL VOCATIONAL

<u>Account #</u>	<u>Description</u>	<u>Actual 2003-04</u>	<u>Budget 2004-05</u>	<u>Proposed 2005-06</u>
11-301-100-101	Teachers' Salaries	2,500	2,500	2,500
11-301-100-610	Supplies	0	0	0
11-301-100-640	Textbooks	0	0	0
	Total	2,500	2,500	2,500

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 2003-04</u>	<u>Budget 2004-05</u>	<u>Proposed 2005-06</u>
11-401-100-101	Salaries	140,155	141,937	139,149
11-401-100-320	Prof. Ed. Services	0	8,010	6,000
11-401-100-600	Supplies	0	1,910	1,000
11-401-100-800	Misc. Expenses	511	3,400	3,400
	Total	140,666	155,257	149,549

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 2003-04</u>	<u>Budget 2004-05</u>	<u>Proposed 2005-06</u>
11-402-100-100	Athletic Salaries	503,664	504,589	462,033
11-402-100-500	Purchased Services	56,945	60,899	62,550
11-402-100-600	Supplies	77,483	63,554	63,440
11-402-100-800	Other Expenses	147,247	136,462	144,000
	Total	785,339	765,504	732,023

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, ice hockey, and gymnastics. 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 2003-04</u>	<u>Budget 2004-05</u>	<u>Proposed 2005-06</u>
All Sports	217,978	208,229	211,884
Band/Cheerleaders	20,840	18,316	13,160
Bowling	5,407	6,579	6,732
Crew	50,232	51,864	50,126
Golf	6,719	7,517	7,546
Gymnastics	0	0	4,709
Track & Field	37,376	38,666	33,530
Cross Country	11,231	10,387	10,158
Winter Track	20,148	19,678	19,526
Baseball	35,553	34,379	32,004
Boys' Basketball	31,156	25,738	25,004
Football	105,600	113,128	98,495
Boys' Soccer	32,054	34,380	26,992
Boys' Tennis	4,983	5,529	5,455
Wrestling	32,430	28,105	20,903
Girls' Basketball	26,238	25,323	26,481
Girls' Soccer	23,217	25,363	26,914
Softball	31,004	30,949	26,218
Girls' Tennis	5,050	5,573	5,505
Volleyball	10,479	11,753	12,504
Swimming	578	800	800
Lacrosse	37,434	26,245	27,133
Ice Hockey	39,632	37,003	40,244
	785,339	765,504	732,023

COMMUNITY SERVICE

<u>Account #</u>	<u>Description</u>	<u>Actual 2003-04</u>	<u>Budget 2004-05</u>	<u>Proposed 2005-06</u>
11-800-330-100	Salaries	2,089	3,900	5,750

Community Service-

Included in this account are the custodial overtime salaries for community service programs for which no fee is charged. During the 2003-2004 school year, the schools and school grounds were used free of charge 2,580 times: 1,143 town activities; 944 scouts; 117 Parent Teacher Associations meetings and activities; 71 students activities; 60 for New Jersey City University; 48 for Nutley Adult School; 14 for Project Graduation and Senior Fashion Show meetings; 47 for the Let's Learn program; 22 for the C.A.T. program; 6 for the FAME Booster Club; 3 for the Third Half Club; 7 for Children and Adults with Attention Deficit Disorder; 29 for the Hockey Booster Club; 27 for the Music Boosters Association; 9 for Elections; 6 for SAT I and SAT II testing; 1 for the Soccer Booster Club; 2 for the Crew Booster Club; 1 for the Lacrosse Booster Club; 1 for the League of Women Voters; 5 for the Nutley Jaycees; 1 for the Lions Club; 2 for the Chamber of Commerce; 35 for the Sea Cadet Corps; and 1 for the Van Riper Trust.

TUITION

<u>Account #</u>	<u>Description</u>	<u>Actual 2003-04</u>	<u>Budget 2004-05</u>	<u>Proposed 2005-06</u>
11-000-100-56X	Tuition - Special Ed. & Vocational	1,772,517	2,576,702	2,881,566

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 2004-05, 69 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.

HEALTH SERVICES

<u>Account</u>	<u>Description</u>	<u>Actual 2003-04</u>	<u>Budget 2004-05</u>	<u>Proposed 2005-06</u>
11-000-213-100	Salaries	405,555	429,440	460,511
11-000-213-300	Prof./Tech. Services	59,590	41,835	45,000
11-000-213-500	Other Purchased Services	20	200	100
11-000-213-600	Supplies	12,905	14,289	13,840
11-000-213-800	Miscellaneous Expenses	99	250	200
	Total	478,169	486,014	519,651

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 2003-04</u>	<u>Actual 2004-05</u>	<u>Proposed 2005-06</u>
11-000-216-100	Salaries	323,149	334,725	345,719
11-000-216-320	Prof. Educational Serv.	120,736	48,329	85,000
11-000-216-600	Supplies	1,459	3,072	1,700
11-000-216-800	Miscellaneous Expenses	0	50	0
	Total	445,344	386,176	432,419

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 2003-04</u>	<u>Budget 2004-05</u>	<u>Proposed 2005-06</u>
11-000-217-100	Salaries	132,238	192,355	185,549
11-000-217-320	Prof. Educational Svcs.	0	100	100
11-000-217-600	Supplies	0	0	0
11-000-217-800	Misc. Expenses	0	0	0
	Total	132,238	192,455	185,649

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 2003-04</u>	<u>Budget 2004-05</u>	<u>Proposed 2005-06</u>
11-000-218-104	Professional Salaries	808,273	863,686	834,808
11-000-218-105	Secretarial Salaries	119,484	106,277	134,021
11-000-218-320	Prof. Educational Serv.	0	100	0
11-000-218-390	Prof./Tech. Services	42,778	41,851	45,000
11-000-218-500	Purchased Services	3,450	4,089	5,200
11-000-218-600	Supplies	28,701	27,511	29,688
11-000-218-800	Miscellaneous Expenses	3,299	3,000	3,200
	Total	1,005,985	1,046,514	1,051,917

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 2003-04</u>	<u>Budget 2004-05</u>	<u>Proposed 2005-06</u>
11-000-219-104	Professional Salaries	758,734	869,540	929,505
11-000-219-320	Prof. Purchased Svcs.	711	720	0
11-000-219-592	Purchased Services	3,032	3,900	3,000
11-000-219-600	Supplies	14,617	10,765	12,300
11-000-219-800	Miscellaneous Expenses	145	100	0
	Total	777,239	885,025	944,805

Child Study Team -

The Child Study Team is a key component of the district's Special Education program. Twelve full-time professional staff members are responsible for evaluating the educational program of every Special Needs student, including those who are sent out of district. In addition to routine supply expenses, funds are available for various testing materials. This proposed budget reflects an increase of two professionals which were added during the 2004-05 School Year.

IMPROVEMENT OF INSTRUCTION SERVICES

<u>Account #</u>	<u>Description</u>	<u>Actual 2003-04</u>	<u>Budget 2004-05</u>	<u>Proposed 2005-06</u>
11-000-221-102	Supervisory Salaries	122,256	125,795	147,116
11-000-221-104	Professional Salaries	54,315	41,500	16,500
11-000-221-105	Secretarial Salaries	153,198	173,481	172,312
11-000-221-3XX	Purch.Prof. & Tech.Serv.	3,380	2,715	2,500
11-000-221-500	Other Purch. Services	1,044	1,060	2,150
11-000-221-600	Supplies	12,737	10,523	11,500
11-000-221-800	Miscellaneous Expenses	1,537	541	1,000
	Total	348,467	355,615	353,078

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 2003-04</u>	<u>Budget 2004-05</u>	<u>Proposed 2005-06</u>
11-000-222-100	Salaries	574,782	635,171	562,671
11-000-222-300	Technical Services	6,352	7,979	13,172
11-000-222-500	Purchased Services	16,544	16,510	16,600
11-000-222-600	Supplies	85,993	110,318	113,213
11-000-222-800	Misc. Expenses	0	150	0
	Total	683,671	770,128	705,656

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 2003-04</u>	<u>Budget 2004-05</u>	<u>Proposed 2005-06</u>
11-000-223-104	Professional Salaries	4,964	10,000	5,000
11-000-223-320	Prof. Educational Services	7,300	5,100	6,000
11-000-223-500	Other Purchased Serv.	18,128	14,431	18,000
11-000-223-600	Supplies	81	400	400
11-000-223-800	Misc. Expenses	1,064	1,400	1,400
	Total	31,537	31,331	30,800

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 2003-04</u>	<u>Budget 2004-05</u>	<u>Proposed 2005-06</u>
11-000-230-100	Salaries	453,849	477,445	338,759
11-000-230-331	Legal Services	36,912	103,508	71,000
11-000-230-339	Professional Services	45,812	32,907	48,000
11-000-230-340	Technical Services	5,485	3,725	2,750
11-000-230-500	Other Purch Services		1,918	5,000
11-000-230-530	Postage & Telephone Exp.	71,728	143,807	142,957
11-000-230-590	Misc. Purch. Services	110,268	43,800	55,000
11-000-230-590	Property/Liability Ins.	41,454	106,300	170,073
11-000-230-600	Supplies	20,254	20,081	22,000
11-000-230-820	Judgements/Settlements	0	14,679	0
11-000-230-890	Miscellaneous Expenses	65,845	48,669	55,500
	Total	851,607	996,839	911,039

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 2003-04</u>	<u>Budget 2004-05</u>	<u>Proposed 2005-06</u>
11-000-240-103	Principals' Salaries	1,052,866	1,110,692	1,128,891
11-000-240-104	Dept. Head/Coords.' Sal.	488,138	488,479	428,130
11-000-240-105	Secretarial Salaries	579,335	607,309	595,216
11-000-240-500	Purchased Services	32,552	39,336	62,200
11-000-240-600	Office Supplies	57,118	54,945	68,677
11-000-240-800	Miscellaneous Expenses (Including Graduation)	52,063	36,382	50,500
	Total	2,262,072	2,337,142	2,333,614

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 eighteen school secretaries are included here.

CENTRAL SERVICES & ADMINISTRATIVE INFORMATION TECHNOLOGY

<u>Account #</u>	<u>Description</u>	<u>Actual 2003-04</u>	<u>Budget 2004-05</u>	<u>Proposed 2005-06</u>
11-000-251-100	Central Services Salaries	519,406	556,055	664,413
11-000-251-330	Archetect Services	33,035	106,400	76,000
11-000-251-340	Central SvcsTechnical Services	8,063	19,000	19,000
11-000-251-500	Central Svcs Purch. Services	34,426	50,930	39,000
11-000-251-600	Central Services Supplies	7,225	17,849	16,500
11-000-251-890	Central Svcs Misc Expenses	1,895	1,850	1,850
	Central Services Total	604,049	752,084	816,763
11-000-252-100	Admin IT Salaries	274,503	307,280	242,368
11-000-252-340	Admin IT Technical Services	34,257	48,072	3,825
11-000-252-500	Admin IT Purch. Services	43	2,100	1,300
11-000-252-600	Admin IT Supplies	52,442	6,776	22,089
11-000-252-890	Admin IT Misc Expenses	1,124	1,200	500
	Admin IT Total	362,369	365,428	270,082
	Total	966,418	1,117,512	1,086,845

Central Services & Administrative Information Technology

The business functions of the Board are supervised by the Business Administrator/Board Secretary 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.

OPERATION/MAINTENANCE OF PLANT

<u>Account #</u>	<u>Description</u>	<u>Actual 2003-04</u>	<u>Budget 2004-05</u>	<u>Proposed 2005-06</u>
11-000-26X-100	Oper./Maint. Salaries	2,074,313	2,089,890	2,101,050
11-000-262-100	Non-Instructional Aides	386,153	399,640	392,050
11-000-262-300	Operation Professional/ Technical Services	43,846	53,354	51,000
11-000-262-420	Refuse Removal	56,027	43,100	47,000
11-000-262-420	Equip. Repairs/Maint.	185,561	184,853	238,060
11-000-261-420	Cont.Serv.-Bldgs. & Grds.	192,484	222,663	167,000
11-000-262-441	Lease Purchase	0	0	24,000
11-000-262-520	Insurance	86,965	89,000	75,475
11-000-262-590	Misc.Purchased Services (Incl.Township Security)	13,750	32,372	30,300
11-000-261-610	Building Repair Supplies	117,677	127,656	154,776
11-000-262-610	Grounds Supplies	40,334	24,688	25,000
11-000-262-610	Custodial Supplies	86,722	66,850	71,230
11-000-262-610	Grounds/Maint. Vehicle Supplies	1,161	1,000	1,000
11-000-262-620	Gas & Electricity Expenses	579,739	598,514	715,490
11-000-262-800	Town Crossing Guards	296,504	295,700	239,000
11-000-26X-800	Oper./Maint. Misc. Exp.	20,492	17,557	19,000
	Total	4,181,729	4,246,837	4,351,431

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, 8 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 town crossing guard expenses and DeMuro Park grounds that the Board pays to the Township of Nutley are also budgeted here.

PUPIL TRANSPORTATION

<u>Account #</u>	<u>Description</u>	<u>Actual 2003-04</u>	<u>Budget 2004-05</u>	<u>Proposed 2005-06</u>
11-000-270-108	Salaries-Special Ed.	649,188	662,000	683,463
11-000-270-109	Extracurricular Salaries	154,786	130,696	150,500
11-000-270-390	Other Purch Prof Services	0	371	750
11-000-270-420	Contracted Vehicle Maint.	56,571	45,663	63,000
11-000-270-441	Bus Parking Lot Expenses	19,800	19,800	0
11-000-270-443	Bus Lease	3,995	2,084	76,621
11-000-270-512	Extracurricular Contracts	59,233	58,052	53,000
11-000-270-514	Spec. Ed. Contracts	268,371	288,153	340,000
11-000-270-515	Joint Agreements-Sp.Ed.	4,594	11,489	8,000
11-000-270-593	Insurance	22,347	13,811	24,903
11-000-270-600	Gasoline and Supplies	8,007	41,004	44,600
11-000-270-890	Miscellaneous Expenses	11,448	12,960	14,000
Total		1,258,340	1,286,083	1,458,837

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. Purchased new and replacement vehicles are budgeted in Capital Outlay.

In 2005-2006 the district will receive \$345,006 for state transportation aid. This will support approximately 23.6% of the budgeted transportation program not including benefits related to transportation employees.

EMPLOYEE BENEFITS

<u>Account #</u>	<u>Description</u>	<u>Actual 2003-04</u>	<u>Budget 2004-05</u>	<u>Proposed 2005-06</u>
11-000-291-220	Social Security	547,055	573,752	607,294
11-000-291-241	Pension Costs	9,082	56,500	118,957
11-000-291-260	Worker's Compensation	134,071	122,000	124,106
11-000-291-270	Health Benefits	4,650,693	5,045,267	5,733,013
11-000-291-280	Tuition Reimbursement	58,694	66,725	66,725
11-000-291-290	Other Employee Benefits	150,083	171,553	128,000
	Total	5,549,678	6,035,797	6,778,095

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 and PERS. 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 2003-04</u>	<u>Budget 2004-05</u>	<u>Proposed 2005-06</u>
11-000-310-930	Trans. to Food Service Fund	180,000	180,000	125,000

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 fund including costs for employee benefits such as Social Security, workers' compensation, pension and health insurance. The expenditure shown above represents a subsidy to the food service fund to cover its operating deficit.

The food service staff includes 13 full time, 3 part time employees and the Director of Food Services.

CAPITAL OUTLAY

<u>Account #</u>	<u>Description</u>	<u>Actual 2003-04</u>	<u>Budget 2004-05</u>	<u>Proposed 2005-06</u>
	Increase in Capital Reserve		1,500	149,432
12-120-100-730	Instruc. Equip. Grades 1-5	0	0	2,295
12-140-100-730	Instruc. Equip. Grades 9-12	25,388	4,587	7,647
12-402-100-730	Athletic Equipment	10,000	41,591	0
12-000-220-730	Library/AVA Equipment	2,821	0	0
12-000-240-730	School Admin. Equipment	0	0	0
12-000-260-730	Operation/Maint. Equip.	23,491	0	0
12-000-270-73X	School Buses	37,017	54,471	0
12-000-290-730	Business Serv. Equipment	0	0	38,080
12-000-400-XXX	Construct. Srv./Supplies	0	64,282	93,500
	Total	98,717	166,431	290,954

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 2005-2006 is for the purchase of a new high school gym floor and the acquisition of hardware for a new computer student package system.

**SPECIAL
REVENUE
FUND**

SPECIAL STATE AND FEDERAL PROJECTS

<u>Account</u>	<u>Actual Expense 2003-04</u>	<u>Budget 2004-05</u>	<u>Proposed 2005-06</u>
<u>Federal</u>			
Vocational Education	21,121	17,900	15,200
Title I	231,080	201,529	171,300
I.D.E.A. Handicapped	657,845	753,308	640,355
Other	130,487	152,115	129,250
Total Federal	1,040,533	1,124,852	956,105
<u>State</u>			
Nonpublic Textbooks	33,827	35,517	30,200
Nonpublic Auxiliary Services (Chapter 192)	79,246	105,359	96,365
Nonpublic Handicapped Serv. (Chapter 193)	65,829	84,186	74,650
Nonpublic Nursing Services (Chapter 226)	40,918	41,209	35,000
Nonpublic Technology Initiative	0	22,640	19,250
Distance Learning Network Aid	23,612	0	0
Other	31,813	15,646	9,700
Total State	275,245	304,557	265,165
Local Projects	2,748	10,000	0
Total Special State & Federal Projects	1,318,526	1,439,409	1,221,270

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)

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.

Nonpublic Technology Initiative -

These funds are used for the students in Nutley's nonpublic schools. Technology expenditures may be used for equipment (hardware), software, professional development and maintenance.

Distance Learning Network Aid-

These funds are to be used to help establish distance learning networks. In 2002-2003, these funds were being used for computer hardware, supplies & software, as well as on a portion of the salary for the elementary technology facilitator/teacher. In 2003-04, 2004-05 and 2005-06 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 2003-04</u>	<u>Budget 2004-05</u>	<u>Proposed 2005-06</u>
40-701-510-830	Interest Expense	31,818	209,560	772,874
40-701-510-910	Payment of Principal	110,000	110,000	550,000
	Total	141,818	319,560	1,322,874

OUTSTANDING BONDS

1990 Referendum - Asbestos Abatement, Underground Tank Removals & School Renovations

Issued - 1992 Principal Amount \$1,700,000

	<u>Principal</u>	<u>Interest</u>	<u>Total Payment</u>	<u>Outstanding Principal</u>
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

2003 Referendum - Nutley High School Renovations

Issued - 2003 Principal Amount \$2,923,000

2005-06	105,000	121,081	226,081	2,818,000
2006-07	110,000	117,104	227,104	2,708,000
2007-08	115,000	112,941	227,941	2,593,000
2008-09	120,000	108,594	228,594	2,473,000
2009-10	125,000	103,999	228,999	2,348,000
2010-11	130,000	99,105	229,105	2,218,000
2011-12	135,000	93,886	228,886	2,083,000
2012-13	140,000	88,386	228,386	1,943,000
2013-14	145,000	82,686	227,686	1,798,000
2014-15	150,000	76,786	226,786	1,648,000
2015-16	155,000	70,609	225,609	1,493,000
2016-17	165,000	63,966	228,966	1,328,000
2017-18	170,000	56,846	226,846	1,158,000
2018-19	175,000	49,341	224,341	983,000
2019-20	185,000	41,329	226,329	798,000
2020-21	190,000	32,796	222,796	608,000
2021-22	200,000	23,801	223,801	408,000
2022-23	200,000	14,476	214,476	208,000
2023-24	208,000	4,888	212,888	0

2004 Referendum - Franklin Middle School Renovations

Issued - 2005

Principal Amount \$14,930,000

	<u>Principal</u>	<u>Interest</u>	<u>Total Payment</u>	<u>Outstanding Principal</u>
				14,930,000
2005-06	335,000	633,917	968,917	14,595,000
2006-07	350,000	596,788	946,788	14,245,000
2007-08	370,000	582,788	952,788	13,875,000
2008-09	505,000	567,988	1,072,988	13,370,000
2009-10	525,000	547,788	1,072,788	12,845,000
2010-11	550,000	526,788	1,076,788	12,295,000
2011-12	575,000	504,788	1,079,788	11,720,000
2012-13	600,000	481,788	1,081,788	11,120,000
2013-14	625,000	457,788	1,082,788	10,495,000
2014-15	650,000	432,788	1,082,788	9,845,000
2015-16	650,000	406,788	1,056,788	9,195,000
2016-17	650,000	380,788	1,030,788	8,545,000
2017-18	650,000	354,788	1,004,788	7,895,000
2018-19	650,000	328,788	978,788	7,245,000
2019-20	650,000	302,788	952,788	6,595,000
2020-21	650,000	276,788	926,788	5,945,000
2021-22	650,000	250,788	900,788	5,295,000
2022-23	650,000	224,788	874,788	4,645,000
2023-24	650,000	198,788	848,788	3,995,000
2024-25	650,000	171,975	821,975	3,345,000
2025-26	665,000	144,675	809,675	2,680,000
2026-27	670,000	116,413	786,413	2,010,000
2027-28	670,000	87,603	757,603	1,340,000
2028-29	670,000	58,793	728,793	670,000
2029-30	670,000	29,480	699,480	0

BUDGET STATEMENT

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

ESSEX - NUTLEY TOWN

ENROLLMENT CATEGORY	October 15, 2003 Actual	October 15, 2004 Actual	October 15, 2005 Estimated
00011 Pupils on Roll Regular Full-Time	3743	3750	3801
00012 Pupils on Roll Regular Shared-Time		1	2
00021 Pupils on Roll - Special Full-Time	471	497	507
00022 Pupils on Roll - Special Shared-Time	6	5	5
00040 Private School Placements	38	43	45
00052 Pupils Sent to Other Dists-Spec Ed Prog	14	11	12
00060 Pupils Received	6	10	10
00070 Pupils in State Facilities		1	1
00080 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
	(1)	(2)	(3)	(4)	(5)
Per Pupil Cost Calculations:					
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.

**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. 2003 ENROLLMENT*</u>	<u>OCT. 2004 ENROLLMENT*</u>
Belleville	II	K-12	4,668.5	4,624.0
Bloomfield	II	K-12	6,187.0	6,184.0
Caldwell - West Caldwell	II	K-12	2,619.0	2,650.0
Cedar Grove	II	K-12	1,488.0	1,566.0
East Orange	I	K-12	13,952.0	13,173.0
Essex Fells	II	K-6	257.0	269.5
Fairfield	II	K-6	736.0	743.0
Glen Ridge	II	K-12	1,783.0	1,793.5
Irvington	II	K-12	10,940.0	9,713.5
Livingston	II	K-12	5,220.0	5,337.0
Millburn	II	K-12	4,389.0	4,472.0
Montclair	I	K-12	6,488.0	6,671.0
Newark	S	K-12	51,655.0	50,773.5
North Caldwell	II	K-6	648.0	628.0
<u>NUTLEY</u>	<u>II</u>	<u>K-12</u>	<u>4,275.0</u>	<u>4,295.0</u>
Orange	I	K-12	5,270.0	5,460.0
Roseland	II	K-6	438.0	467.0
So. Orange - Maplewood	II	K-12	6,509.0	6,430.5
Verona	II	K-12	2,018.0	2,082.0
West Essex Regional	II	7-12	1,476.0	1,538.0
West Orange	II	K-12	6,415.0	6,454.5

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

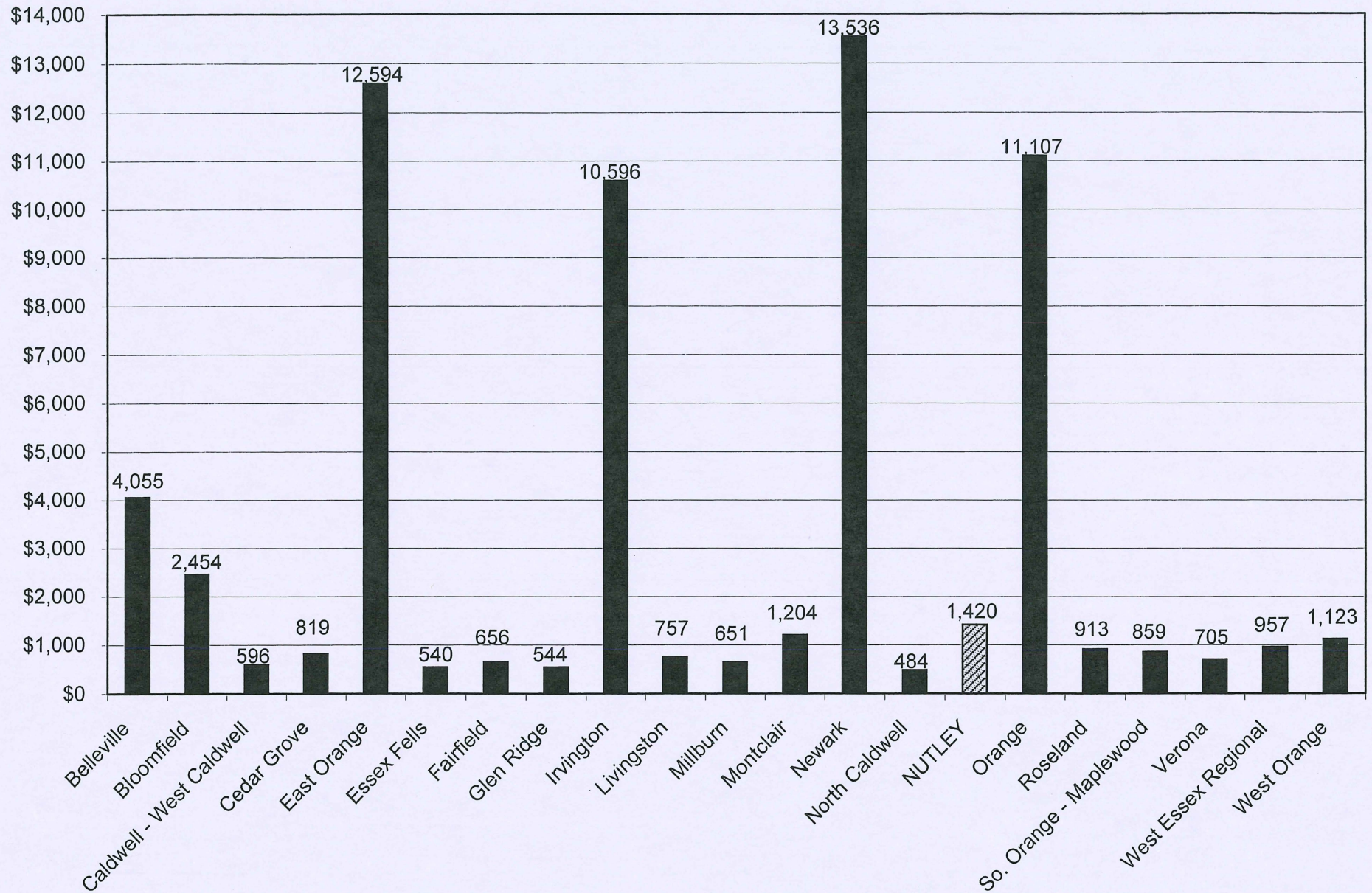
S - State Operated

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

2005-2006 ESSEX COUNTY STATE AID

<u>DISTRICT</u>	<u>TOTAL STATE AID</u>	<u>AID PER PUPIL</u>
Belleville	18,752,521	4,055
Bloomfield	15,178,599	2,454
Caldwell - West Caldwell	1,579,598	596
Cedar Grove	1,282,632	819
East Orange	165,896,261	12,594
Essex Fells	145,399	540
Fairfield	487,319	656
Glen Ridge	974,964	544
Irvington	102,926,182	10,596
Livingston	4,042,462	757
Millburn	2,910,392	651
Montclair	8,032,022	1,204
Newark	687,258,158	13,536
North Caldwell	303,658	484
NUTLEY	6,098,605	1,420
Orange	60,644,989	11,107
Roseland	426,211	913
So. Orange - Maplewood	5,523,353	859
Verona	1,468,581	705
West Essex Regional	1,471,102	957
West Orange	7,251,134	1,123

2005-2006 State Aid per Pupil



LOCAL TAXES RAISED PER PUPIL 2004-05 SCHOOL YEAR

ESSEX COUNTY SCHOOL DISTRICTS

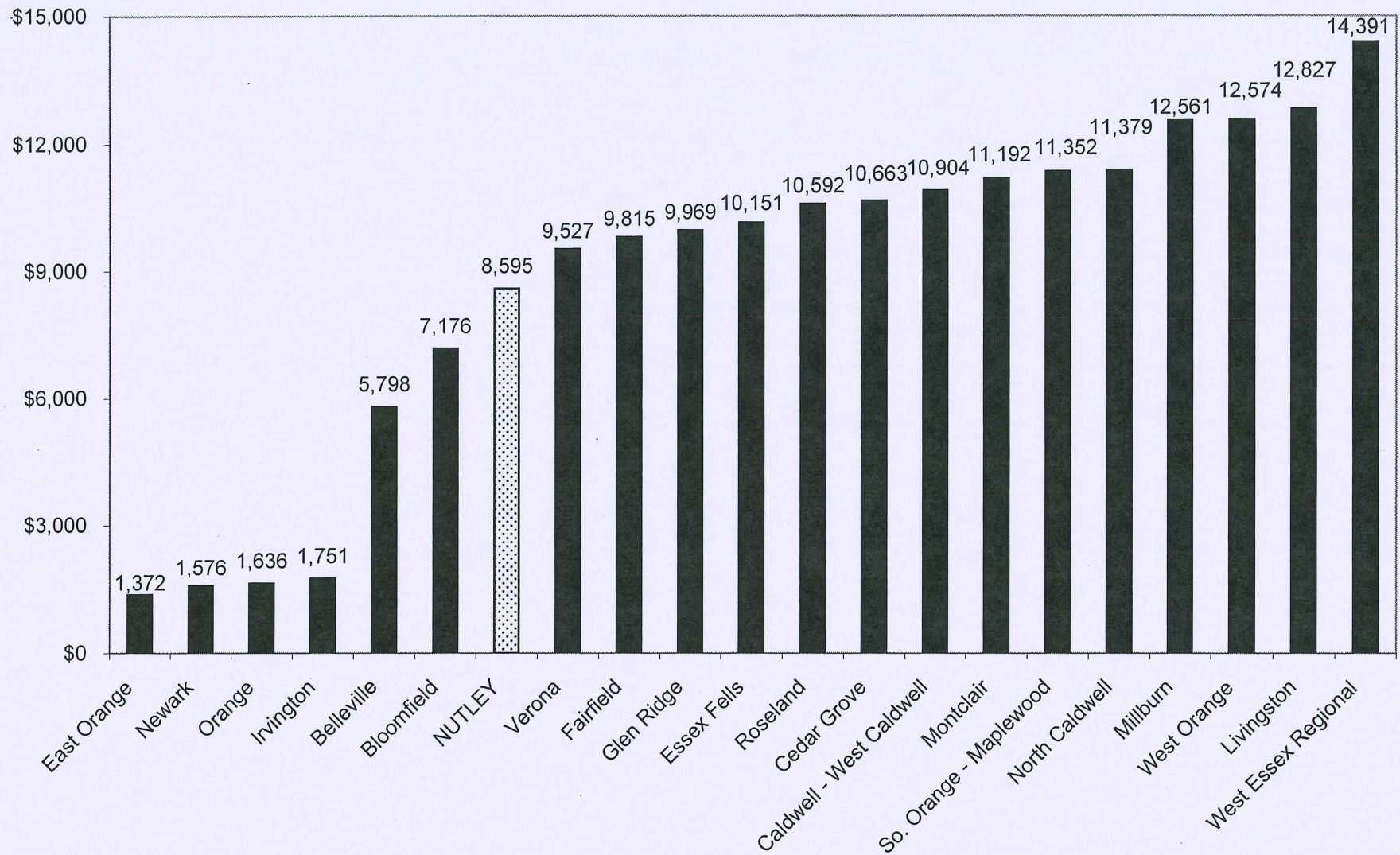
<u>DISTRICT</u>	<u>2004-05 TAX LEVY*</u>	<u>OCT. 2004 ENROLLMENT**</u>	<u>TAXES PER PUPIL</u>
Belleville	\$26,811,356	4,624.0	\$5,798
Bloomfield	44,379,373	6,184.0	\$7,176
Caldwell - West Caldwell	28,895,135	2,650.0	\$10,904
Cedar Grove	16,697,862	1,566.0	\$10,663
East Orange	18,070,000	13,173.0	\$1,372
Essex Fells	2,735,587	269.5	\$10,151
Fairfield	7,292,559	743.0	\$9,815
Glen Ridge	17,879,898	1,793.5	\$9,969
Irvington	17,003,529	9,713.5	\$1,751
Livingston	68,456,936	5,337.0	\$12,827
Millburn	56,172,922	4,472.0	\$12,561
Montclair	74,663,202	6,671.0	\$11,192
Newark	80,000,000	50,773.5	\$1,576
North Caldwell	7,146,042	628.0	\$11,379
<u>NUTLEY</u>	<u>36,914,550</u>	<u>4,295.0</u>	<u>\$8,595</u>
Orange	8,931,421	5,460.0	\$1,636
Roseland	4,946,346	467.0	\$10,592
So. Orange - Maplewood	72,998,938	6,430.5	\$11,352
Verona	19,835,727	2,082.0	\$9,527
West Essex Regional	22,132,665	1,538.0	\$14,391
West Orange	81,159,560	6,454.5	\$12,574

Excludes debt service taxes

* 2004-05 Tax levy - amount of taxes raised by 2004-05 budget

** Resident Enrollment

Essex County Taxes Per Pupil 2004-2005



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 three 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 2003-04 expenses. Staffing information is based on 2004-05 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	\$8,384	Bloomfield	\$5,063	Nutley	\$1,092	Bloomfield	\$935
Belleville	8,567	Belleville	5,278	Belleville	1,093	Belleville	1,061
Nutley	9,066	Nutley	5,411	W. Orange	1,155	Montclair	1,083
Verona	9,526	Verona	5,666	Verona	1,217	Millburn	1,123
Glen Ridge	9,756	Glen Ridge	5,695	Glen Ridge	1,233	Nutley	1,125
S.Or./Mplwd.	10,271	S.Or./Mplwd.	5,720	Bloomfield	1,291	NJ K-12 Avg.	1,158
Irvington	10,516	Cald./W.Cald.	5,834	S.Or./Mplwd.	1,544	S.Or./Mplwd.	1,176
Cald./W.Cald.	10,608	Irvington	5,952	Cald./W.Cald.	1,618	Irvington	1,203
NJ K-12 Avg.	10,651	Cedar Grove	6,119	Cedar Grove	1,685	Cald./W.Cald.	1,218
W. Orange	10,956	NJ K-12 Avg.	6,322	NJ K-12 Avg.	1,698	Verona	1,275
Cedar Grove	11,089	Orange	6,451	Livingston	1,826	Livingston	1,338
Montclair	11,203	Millburn	6,512	Montclair	1,867	Cedar Grove	1,348
Millburn	11,372	W. Orange	6,908	Millburn	2,223	Glen Ridge	1,353
Livingston	11,883	Montclair	6,993	E. Orange	2,231	Orange	1,409
Orange	12,577	Livingston	7,323	Newark	2,865	W. Orange	1,477
E. Orange	13,117	E. Orange	7,371	Orange	3,160	E. Orange	1,533
Newark	15,312	Newark	8,056	Irvington	3,164	Newark	1,653

FINANCIAL COMPARISONS

Low to High

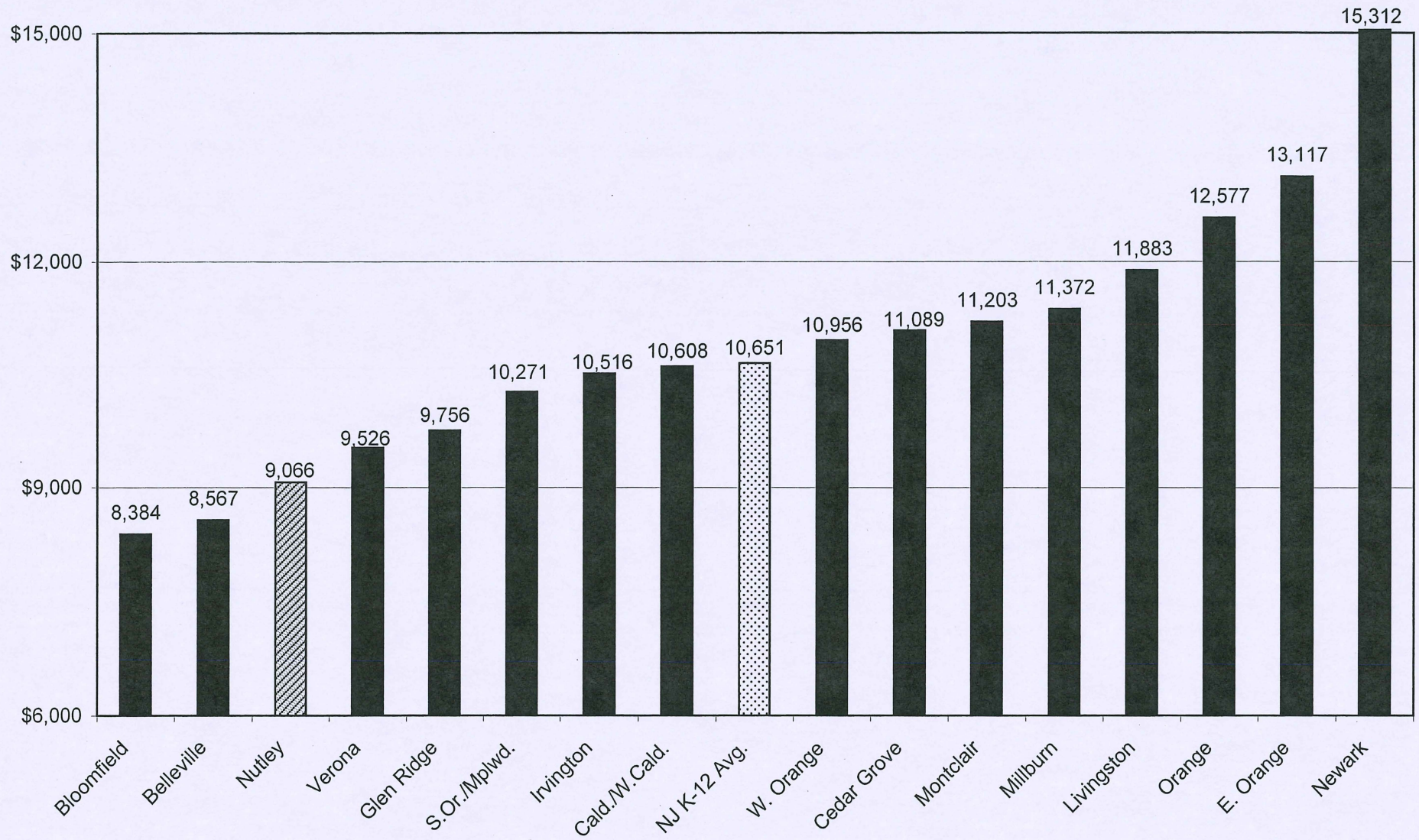
<u>OPER/MAINT</u>		<u>EXTRA-CURR</u>	
<u>DISTRICT</u>	<u>AMOUNT</u>	<u>DISTRICT</u>	<u>AMOUNT</u>
Bloomfield	\$895	Irvington	\$45
Belleville	897	E. Orange	61
Montclair	1,047	Bloomfield	111
Verona	1,047	S.Or./Mplwd.	115
Livingston	1,063	Newark	121
Nutley	1,108	Orange	140
Glen Ridge	1,136	Belleville	159
W. Orange	1,189	Montclair	171
Millburn	1,194	W. Orange	180
NJ K-12 Avg.	1,260	NJ K-12 Avg.	189
Irvington	1,440	Nutley	250
Cald./W.Cald.	1,546	Millburn	286
Cedar Grove	1,565	Verona	287
Orange	1,589	Livingston	300
S.Or./Mplwd.	1,693	Glen Ridge	330
E. Orange	1,818	Cald./W.Cald.	360
Newark	2,340	Cedar Grove	370

STAFF COMPARISONS

High to Low

<u>PUPIL/TEACH RATIO</u>		<u>PUPIL/ADM RATIO</u>	
<u>DISTRICT</u>	<u>AMOUNT</u>	<u>DISTRICT</u>	<u>AMOUNT</u>
Nutley	15.0	E. Orange	229.9
Belleville	14.1	Bloomfield	185.5
Cald./W.Cald.	13.9	Belleville	176.1
Glen Ridge	13.8	Montclair	173.4
Verona	13.8	Verona	169.0
Bloomfield	13.6	Millburn	168.0
Cedar Grove	13.5	Cald./W.Cald.	167.8
Irvington	13.5	W. Orange	167.0
E. Orange	13.3	NJ K-12 Avg.	166.7
S.Or./Mplwd.	13.3	Nutley	166.7
NJ K-12 Avg.	12.7	Irvington	162.9
Livingston	12.3	S.Or./Mplwd.	161.4
Millburn	12.3	Livingston	158.6
Montclair	12.0	Cedar Grove	156.2
W. Orange	12.0	Glen Ridge	148.2
Newark	11.8	Orange	128.4
Orange	10.7	Newark	123.3

2003-2004 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>
<u>NJASK Grade 3</u>			
Language Arts	90.8%	83.8%	79.4%
Mathematics	91.7%	81.3%	76.6%
<u>NJASK Grade 4</u>			
Language Arts	90.9%	86.1%	82.2%
Mathematics	77.4%	75.1%	72.1%
<u>GEPA Grade 8</u>			
Language Arts	86.0%	74.8%	71.8%
Mathematics	76.3%	63.6%	61.7%
Science	87.8%	79.2%	74.7%
<u>HSPA Grade 11</u>			
Language Arts	87.8%	84.9%	82.2%
Mathematics	82.3%	72.0%	70.1%

<u>SAT</u>	Average Score		
	<u>Nutley</u>	<u>DE Districts</u>	<u>NJ Average</u>
Verbal	509	488	500
Mathematics	517	500	516

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

District	DFG	NJASK3 ¹		NJASK4 ¹		GEPA ²			HSPA ³	
		Language Arts	Math	Language Arts	Math	Language Arts	Math	Science	Language Arts	Math
East Orange	A	58.2	56.0	64.4	64.1	33.9	25.8	36.7	58.4	30.6
Irvington	A	49.3	37.0	61.4	42.9	35.1	17.7	33.3	51.5	16.7
Newark	A	54.2	50.4	61.9	54.0	44.5	35.5	41.9	48.7	28.3
Orange	A	66.4	61.8	71.4	52.1	31.7	20.3	33.7	53.3	21.6
Belleville	CD	67.6	62.2	71.6	57.1	64.1	47.2	69.2	74.4	57.6
Bloomfield	DE	83.1	79.6	88.4	77.4	67.2	52.4	69.3	76.4	60.8
Nutley	DE	90.8	91.7	90.9	77.4	86.0	76.3	87.8	87.8	82.3
Cedar Grove	GH	86.6	73.6	93.8	77.5	86.1	71.5	85.2	91.6	86.5
Fairfield	GH	92.3	92.4	93.8	88.2	N/A	N/A	N/A	N/A	N/A
Montclair	GH	88.0	85.3	89.1	74.4	79.8	65.7	80.1	86.0	76.3
West Orange	GH	81.6	75.4	89.5	74.9	71.3	60.3	66.1	86.7	67.6
Caldwell/W. Caldwell	I	90.5	89.4	88.6	75.8	86.7	75.9	90.2	98.1	91.0
Glen Ridge	I	94.3	90.3	88.5	85.9	88.8	86.4	92.0	97.8	91.3
Livingston	I	93.8	92.9	94.3	88.8	94.8	80.7	88.3	96.3	93.3
Roseland	I	94.6	98.2	98.3	91.1	N/A	N/A	N/A	N/A	N/A
South Orange/Maplewood	I	80.3	75.4	85.2	75.3	77.2	67.9	81.0	87.8	75.2
Verona	I	97.6	95.1	95.2	85.4	83.3	83.2	94.4	93.8	88.9
West Essex	I	N/A	N/A	N/A	N/A	86.2	76.6	89.4	91.2	86.0
Essex Fells	J	97.7	88.1	93.1	79.3	N/A	N/A	N/A	N/A	N/A
Millburn	J	94.6	92.7	96.1	89.4	94.4	92.6	96.8	98.8	96.8
North Caldwell	J	97.8	82.6	94.3	84.2	N/A	N/A	N/A	N/A	N/A

¹ New Jersey Assessment of Skills and Knowledge - Grade 3 and Grade 4 administered Spring, 2004.

² Grade Eight Proficiency Assessment administered Spring, 2004.

³ High School Proficiency Assessment administered Spring, 2004.

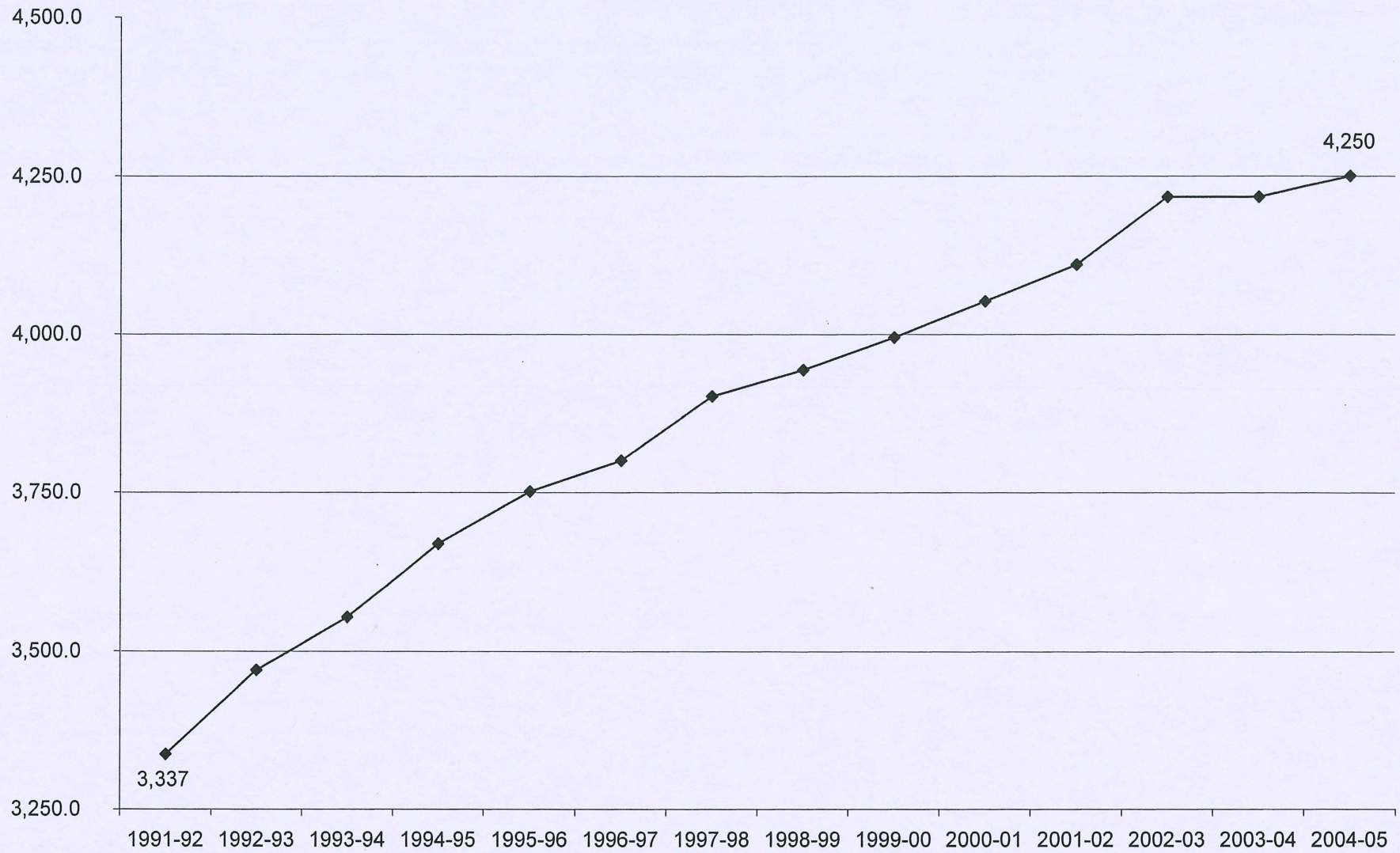
OTHER ITEMS

ENROLLMENT

Since 1991-92, 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 913 pupils, an average of 70 additional pupils per year. Listed below are enrollment figures since 1991-92.

<u>Year</u>	<u>Pupils on Roll</u>	<u>Increase</u>
1991-92	3,337	
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
2003-04	4,217	0
2004-05	4,250	33

**Enrollment
1991-92 to 2004-05**



**NUTLEY BOARD OF EDUCATION
PROPRIETARY FUND
STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN NET ASSETS
FOR THE FISCAL YEAR ENDED JUNE 30, 2004**

	<u>Food Service</u>	<u>Extended Day</u>	<u>Business-Type Activities Enterprise Fund Totals</u>
OPERATING REVENUES			
Charges for Services			
Program Fees		\$ 637,086	\$ 637,086
Daily Sales - Reimbursable	\$ 212,180		212,180
School Lunch Program	260,692		260,692
Special Functions	70,938		70,938
Miscellaneous	<u>15,553</u>	<u>-</u>	<u>15,553</u>
 Total Operating Revenues	 <u>559,363</u>	 <u>637,086</u>	 <u>1,196,449</u>
OPERATING EXPENSES			
Salaries and Wages	345,488	539,066	884,554
Employee Benefits	159,611	7,957	167,568
Cost of Sales	297,003		297,003
Supplies	54,589	13,324	67,913
Purchased Services	6,853	9,737	16,590
Other	3,945	8,767	12,712
Depreciation	<u>721</u>	<u>-</u>	<u>721</u>
 Total Operating Expenses	 <u>868,210</u>	 <u>578,851</u>	 <u>1,447,061</u>
 Operating Income (Loss)	 <u>(308,847)</u>	 <u>58,235</u>	 <u>(250,612)</u>
NONOPERATING REVENUES			
State Sources			
State School Lunch Program	6,200		6,200
Federal Sources			
Federal School Lunch Program	67,845		67,845
USDA Commodities	24,857		24,857
Interest Income	<u>384</u>	<u>-</u>	<u>384</u>
 Total Nonoperating Revenues	 <u>99,286</u>	 <u>-</u>	 <u>99,286</u>
 Net Income (Loss) Before Operating Transfers	 <u>(209,561)</u>	 <u>58,235</u>	 <u>(151,326)</u>
Transfers In	<u>180,000</u>	<u>-</u>	<u>180,000</u>
 Net Income (Loss)	 <u>(29,561)</u>	 <u>58,235</u>	 <u>28,674</u>
 Net Assets, Beginning of Year	 <u>19,763</u>	 <u>183,758</u>	 <u>203,521</u>
 Net Assets, End of Year	 <u>\$ (9,798)</u>	 <u>\$ 241,993</u>	 <u>\$ 232,195</u>

The accompanying Notes to the Financial Statements are an Integral Part of this Statement.

NUTLEY PUBLIC SCHOOL BUDGET 2005-2006

PUBLIC BUDGET HEARING

Monday, March 28, 2005 at 7:00 p.m.
Radcliffe Multi-Purpose Room
379 Bloomfield Avenue

PUBLIC VOTING

Tuesday, April 19, 2005 from 2:30 to 9:00 p.m.

- 1.) Approval of taxes for 2005-2006 Budget
(General Fund)
- 2.) Approval of technology upgrades.
- 3.) 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 21, 2005

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
Cambridge Heights	3	5
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
Washington School	3	1
	3	6
Yantacaw School	2	1
	2	6

WHAT WILL APPEAR ON THE BALLOT
APRIL 19, 2005

QUESTION 1

RESOLVED, that there should be raised for General Funds \$38,602,126 for the ensuing School Year (2005-06)

YES NO

QUESTION 2

RESOLVED, that there should be raised an additional \$262,890 for General Funds in the same school year, 2005-2006. These taxes will be used exclusively for technology upgrades in all seven district schools. The additional levy 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 audiovisual equipment and electronic balances for the high school sciences 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.

YES NO

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

VOTE FOR THREE

1A



Gerard Del Tufo

2A



Sal Olivo

3A



Michael Maffucci

4A



Vincent Moscaritola