



**NUTLEY SCHOOL DISTRICT
BUDGET
2007-2008**

A LETTER TO THE PEOPLE OF NUTLEY

I am privileged to present you with the proposed School Budget for 2007-2008. This budget is the product of the efforts of many people - the school staff, the administration and the members of your Board of Education. This budget represents the financial plan to operate the district schools next year.

Next year's budget will increase by 4.84% over our current budget. It will maintain existing programs and services and provide some new and necessary professional positions. The high school will gain a Head Guidance Counselor and a Special Education Team Leader. There will be enhancements and improvements to the instructional program. New textbooks will be purchased for, Social Studies, 7th grade Math and Pre Calculus.

The 2007-2008 School Budget will require 5.92% more in taxes than last year's budget. The Budget includes the use of \$605,253 from surplus. The use of those funds meant they did not have to be appropriated from the taxpayers. State Aid increased this year by 3% and Health Benefit Premiums for employees will increase by approximately 9%.

Also included in the Budget are many Capital Expenditures. We are renovating the Board offices into Special Education classrooms, Washington School will receive a traffic flow upgrade and the façade of the Franklin Middle School will be painted.

The largest Academic part of the budget is a separate proposal for technology in the amount of \$553,700. This will add 124 new computers at the high school, 52 new computers at the middle school and 39 new computers at each elementary school.

The Nutley School District has always taken pride in its ability to deliver an excellent education to its pupils at a reasonable cost to the taxpayers. The most recent information again proves this to be true. For the most recently completed (2005-06), the average cost to educate a child in a New Jersey K-12 district was \$11,673. In Nutley, however the cost was \$9,550, or \$2,123 less per child. Nutley ranked 16th lowest of 104 similar sized K-12 districts and was the third lowest spending district in Essex County, and one of only three that spent less than \$10,000 per child. Additional information about school spending is contained in this booklet.

You will also find information about the superior performance by our students on state standardized tests. Over 91.7% of our 11th graders passed the Language Arts section of the High School Proficiency Assessment, and over 84.4% passed

the Mathematics section. In the tests for grade 8, in all areas tested, our pupils out-performed the average for the state and for district with similar socio-economic characteristics. Grades 3, 93% & grade 4, 91.8% of our pupils passed both Language Arts and Mathematics. Once again, at these grade levels grades, we were above the average performance for pupils in NJ and in districts with similar characteristics.

As you know, facility conditions are major concerns of the Board, the staff, and many citizens in our community. Our total enrollment is over 4,100, which actually decreased this year. However, in the last 15 years, there has been increase in enrollment of approximately 880 pupils. 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, more importantly, to provide safe spaces for our youngsters to receive their education.

Tuesday, April 17, 2007 is School Election Day for members of the Board of Education and the vote on next year's school budget. I urge all Nutley citizens to learn the facts about the budget and go to the polls to cast their vote.

Sincerely yours,

A handwritten signature in black ink, appearing to read 'Sal Olivo', with a stylized, cursive script.

Sal Olivo, President
Nutley Board of Education
March, 2007

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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
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 and Athletics
- 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

	<u>REVENUES</u>		
	<u>Actual</u> <u>2005-06</u>	<u>Budget</u> <u>2006-07</u>	<u>Proposed</u> <u>2007-08</u>
<u>GENERAL FUND</u>			
Local Sources:			
Surplus Appropriated	0	647,576	988,964
Tuition Receipts	90,842	85,830	60,812
Transportation Fee - LEAs	112,160	100,000	100,000
Miscellaneous	739,252	333,692	678,292
Local Tax Levy	38,865,016	40,079,296	42,055,862
Total Local Sources	39,807,270	41,246,394	43,883,930
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
Consolidated Aid	475,088	475,088	475,088
Additional Aid	177,629	177,629	360,587
Other State Aid	198,148		
Total State Sources	6,296,753	6,098,605	6,281,563
PRIOR YEAR ENCUMBRANCES		285,315	0
DEFICIENCY OF REV. OVER/UNDER	(819,164)		
TOTAL GENERAL FUND	45,284,859	47,630,314	50,165,493
<u>SPECIAL REVENUE FUND</u>			
Revenue from Local Sources:	2,792	0	0
State Projects:			
Distance Learning Network Aid	0	0	0
Other	293,944	294,839	276,801
Total State Projects	293,944	294,839	276,801
Federal:			
Title I	174,350	141,137	135,724
IDEA(Hdcp.)	629,360	780,903	721,874
Vocational	18,865	16,035	16,001
Other	160,940	132,067	115,185
Total Federal Projects	983,515	1,070,142	988,784
TOTAL SPECIAL PROJECTS	1,280,251	1,364,981	1,265,585

REVENUES (Continued)

	<u>Actual</u> <u>2005-06</u>	<u>Budget</u> <u>2006-07</u>	<u>Proposed</u> <u>2007-08</u>
<u>DEBT SERVICE</u>			
State Aid	12,407	11,714	11,020
Local Tax Levy	1,303,973	1,267,648	1,283,284
Budgeted Fund Balance	0	15,255	0
Deficiency of Rev. Over/Under	6,494		
TOTAL DEBT SERVICE	1,322,874	1,294,617	1,294,304
TOTAL BUDGET	47,887,984	50,289,912	52,725,382

EXPENDITURE SUMMARY

<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2005-06</u>	<u>Budget</u> <u>2006-07</u>	<u>Proposed</u> <u>2007-08</u>
CURRENT EXPENSE - (Fund 11)				
1XX-100	Regular & Home Instruction	17,314,229	17,957,508	18,034,743
2XX-100	Special Education	2,307,891	2,588,708	2,451,163
230-100	Basic Skills	552,255	625,436	804,627
240-100	Bilingual	164,946	177,674	168,429
3XX-100	Local Vocational	2,500	2,500	0
401-100	Extracurricular	145,137	167,967	164,100
402-100	Athletics	752,536	773,676	812,984
800-330	Community Services	6,696	6,000	7,200
000-100	Tuition	2,466,185	2,492,394	3,300,877
000-213	Health Services	502,169	529,754	569,410
000-21X	Related & Extraordinary Student Svcs	709,716	676,885	824,919
000-218	Guidance Services	965,267	1,094,078	1,229,031
000-219	Child Study Team	772,938	839,951	850,041
000-221	Improvement of Instruction	389,635	329,046	351,306
000-222	Library/Media Service	779,290	812,984	816,936
000-223	Instruct. Staff Train. Serv.	24,151	25,900	25,000
000-230	General Administration	910,787	899,399	872,149
000-240	School Administration	2,402,843	2,445,753	2,440,960
000-25X	Central Services & Admin IT	959,655	1,100,824	957,761
000-26X	Operation/Maint. of Plant	4,607,052	4,631,557	4,608,835
000-270	Pupil Transportation	1,491,706	1,503,658	1,665,722
000-291	Employee Benefits	6,719,833	7,078,244	8,382,098
000-310	Food Services	265,000	125,000	125,000
CURRENT EXPENSE TOTAL		45,212,417	46,884,896	49,463,291
CAPITAL OUTLAY - (Fund 12)				
	Increase in Capital Reserve		354,742	309,910
	Interest Deposit to Capital Reserve		1,500	5,000
	Equipment	72,442	119,434	85,000
	Construction Services		240,258	302,292
	Capital Reserve-Trans to Capital Projects		29,484	
CAPITAL OUTLAY TOTAL		72,442	745,418	702,202
GENERAL FUND TOTAL		45,284,859	47,630,314	50,165,493
SPECIAL REVENUE - (Fund 20)		1,280,251	1,364,981	1,265,585
DEBT SERVICE - (Fund 40)		1,322,874	1,294,617	1,294,304
BUDGET TOTAL		47,887,984	50,289,912	52,725,382

Budget Cost Analysis
2007-08

GENERAL FUND GRAND TOTAL
(Page E-10 of Detailed Budget Printout)

\$ 50,165,493

Total District Salaries	33,434,332
Health Benefits	6,975,036
Out of District Tuition	3,300,877
Social Security Contributions	674,000
P.E.R.S Retirement Contributions	372,194
Workers Compensation	131,368
General Liability Insurance	136,005
Energy - Gas & Electric	480,625
TOTAL	<u>\$ 45,504,437</u>

Percentage of Budget	<u>90.71%</u>
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Balance of Budget (Used for supplies, facility repairs, equipment, textbooks and all other direct educational expenses)	<u>\$ 4,661,056</u>
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GENERAL FUND

CURRENT EXPENSE
REGULAR INSTRUCTION

<u>Account #</u>	<u>Description</u>	<u>Actual 2005-06</u>	<u>Budget 2006-07</u>	<u>Proposed 2007-08</u>
11-110-100-101	Kdg. Teachers' Salaries	592,549	628,851	621,021
11-120-100-101	1-5 Teachers' Salaries	6,333,638	6,700,179	6,604,899
11-130-100-101	6-8 Teachers' Salaries	4,065,850	4,103,849	4,071,025
11-140-100-101	9-12 Teachers' Salaries	5,476,007	5,382,112	5,671,206
	Teachers' Salaries Total	16,468,044	16,814,991	16,968,151
11-150-100-101	Salaries-Home Instruction	74,957	68,000	68,000
11-150-100-320	Purchases Prof- Serives	2,991	8,000	8,000
11-190-100-340	Prof./Tech. Services	0	2,300	29,060
11-190-100-500	Other Pur. Instruct. Serv.	57,564	56,100	37,460
11-190-100-610	Teaching Supplies	596,850	787,928	687,404
11-190-100-640	Textbooks	98,126	202,189	212,204
11-190-100-890	Misc. Instruct. Expense	15,697	18,000	24,464
	Sub-Total	846,185	1,142,517	1,066,592
	Regular Instruction Total	17,314,229	17,957,508	18,034,743

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 2006-07 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 2005-06</u>	<u>Budget 2006-07</u>	<u>Proposed 2007-08</u>
11-150-100-101	Teachers' Salaries	74,957	68,000	68,000
11-150-100-320	Prof./Educational Serv.	2,991	8,000	8,000
11-150-100-800	Misc. Instruct. Expense	0	0	0
	Total	77,948	76,000	76,000

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 2005-06</u>	<u>Budget 2006-07</u>	<u>Proposed 2007-08</u>
11-204-100-	<u>Learning/Language Disabilities</u>			
101	Teachers' Salaries	1,062,143	1,146,292	1,120,907
106	Aides' Salaries	240,019	283,590	203,040
610	Supplies	15,482	15,553	10,000
640	Textbooks	2,889	5,000	3,000
	Total	1,320,533	1,450,435	1,336,947
11-213-100-	<u>Resource Room/Center</u>			
101	Teachers' Salaries	815,521	959,267	879,909
610	Supplies	10,708	15,017	11,000
640	Textbooks	1,575	675	1,500
800	Misc. Expenses	0	0	0
	Total	827,804	974,959	892,409
11-215-100-	<u>Pre-School Disabilities</u>			
101	Teacher's Salary	92,486	94,896	163,617
106	Aides' Salaries	65,345	66,418	56,190
610	Supplies	1,723	2,000	2,000
640	Textbooks	0	0	0
800	Misc. Expenses	0	0	0
	Total	159,554	163,314	221,807
Special Education Total		2,307,891	2,588,708	2,451,163

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 2006-07 there were 36 Special Education teachers and 16 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 \$849,264 supplement the Special Education program.

BASIC SKILLS

<u>Account #</u>	<u>Description</u>	<u>Actual 2005-06</u>	<u>Budget 2006-07</u>	<u>Proposed 2007-08</u>
11-230-100-101	Teachers' Salaries	548,551	618,639	799,427
11-230-100-106	Aides' Salaries	2,038	2,150	2,200
11-230-100-610	Supplies	1,497	4,147	2,500
11-230-100-640	Textbooks	0	500	500
11-230-100-800	Misc. Expenses	169	0	0
	Total	552,255	625,436	804,627

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 2006-07 there were 20 teaching positions in Basic Skills.

BILINGUAL

<u>Account #</u>	<u>Description</u>	<u>Actual 2005-06</u>	<u>Budget 2006-07</u>	<u>Proposed 2007-08</u>
11-240-100-101	Teachers' Salaries	161,882	174,502	164,134
11-240-100-610	Supplies	2,320	2,800	1,313
11-240-100-640	Textbooks	744	372	2982
	Total	164,946	177,674	168,429

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 38.8% of this program in 2007-2008, not including the cost of employee fringe benefits. Two and one-half teachers were employed in this program during 2006-07.

EXTRACURRICULAR ACTIVITIES

<u>Account #</u>	<u>Description</u>	<u>Actual 2005-06</u>	<u>Budget 2006-07</u>	<u>Proposed 2007-08</u>
11-401-100-100	Salaries	144,312	164,717	161,000
11-401-100-500	Supplies (300-500 series)	0	0	2,000
11-401-100-600	Supplies	0	750	250
11-401-100-800	Misc. Expenses	825	2,500	850
	Total	145,137	167,967	164,100

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 2005-06</u>	<u>Budget 2006-07</u>	<u>Proposed 2006-07</u>
11-402-100-100	Athletic Salaries	514,160	511,795	545,384
11-402-100-500	Purchased Services	51,821	59,100	57,250
11-402-100-600	Supplies	59,432	68,329	64,550
11-402-100-800	Other Expenses	127,123	134,452	145,800
	Total	752,536	773,676	812,984

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 2005-06</u>	<u>Budget 2006-07</u>	<u>Proposed 2007-08</u>
All Sports	216,884	244,519	244,374
Band/Cheerleaders	13,319	11,430	21,850
Bowling	6,732	7,368	7,635
Crew	50,126	50,912	50,955
Golf	7,546	7,002	7,135
Gymnastics	4,709	4,214	150
Track & Field	33,530	36,942	38,420
Cross Country	10,158	10,332	6,385
Winter Track	19,526	20,125	20,495
Baseball	32,004	37,394	37,870
Boys' Basketball	25,004	29,290	28,795
Football	100,476	98,630	101,540
Boys' Soccer	29,439	33,196	37,470
Boys' Tennis	5,455	5,131	5,065
Wrestling	20,903	26,943	29,300
Girls' Basketball	27,061	24,973	25,045
Girls' Soccer	26,914	27,292	26,720
Softball	26,218	33,338	36,030
Girls' Tennis	5,505	5,078	5,490
Volleyball	12,504	12,103	12,065
Swimming	800	400	0
Lacrosse	27,133	31,987	25,120
Ice Hockey	40,244	42,297	45,075
	742,190	800,896	812,984

COMMUNITY SERVICE

<u>Account #</u>	<u>Description</u>	<u>Actual 2005-06</u>	<u>Budget 2006-07</u>	<u>Proposed 2007-08</u>
11-800-330-100	Salaries	6,696	6,000	7,200

Community Service-

Included in this account are the custodial overtime salaries for community service programs for which no fee is charged. During the 2004-2005 school year, the schools and school grounds were used free of charge approximateley 2,388 times: 1,452 town activities; 564 scouts; 111 ParentTeacher Associations meetings and activities; 71 students activities; 12 Academic Booste BoosterClub; 48 for Nutley Adult School; 20 for Project Graduation and Senior Fashion Show meetings; 1 for the Let's Learn program; 12 St. Mary's Church; 11 Friends of Nutley Singers; 3 for the Third Half Club; 7 for Children and Adults with Attention Deficit Disorder; 18 for the Hockey Booster Club; 4 for the Music Boosters Association; 1 for Elections; 6 for SAT I and SAT II testing; 2 for the Crew Booster Club; 2 for the Lacrosse Booster Club; 22 for the League of Women Voters; 5 for the Nutley Jaycees; 1 for the Lions Club. 1 for the Chamber of Commerce; and 14 for the Van Riper Trust.

TUITION

<u>Account #</u>	<u>Description</u>	<u>Actual 2005-06</u>	<u>Budget 2006-07</u>	<u>Proposed 2007-08</u>
11-000-100-56X	Tuition - Special Ed. & Vocational	2,466,185	2,492,394	3,300,877

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 2006-07, 57 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 2005-06</u>	<u>Budget 2006-07</u>	<u>Proposed 2007-08</u>
11-000-213-100	Salaries	453,099	470,256	506,830
11-000-213-300	Prof./Tech. Services	34,088	45,500	48,230
11-000-213-500	Other Purchased Services	35	100	100
11-000-213-600	Supplies	14,865	13,648	14,000
11-000-213-800	Miscellaneous Expenses	82	250	250
	Total	502,169	529,754	569,410

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>	Actual <u>2005-06</u>	Actual <u>2006-07</u>	Proposed <u>2007-08</u>
11-000-216-100	Salaries	404,089	451,707	426,819
11-000-216-320	Prof. Educational Serv.	90,706	70,000	98,000
11-000-216-600	Supplies	1,732	2,713	2,000
	Total	496,527	524,420	526,819

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 2005-06</u>	<u>Budget 2006-07</u>	<u>Proposed 2007-08</u>
11-000-217-100	Salaries	192,151	185,549	152,465
11-000-217-320	Prof. Educational Svcs.	0	100	0
11-000-217-600	Supplies	0	0	0
11-000-217-800	Misc. Expenses	0	0	0
	Total	192,151	185,649	152,465

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 2005-06</u>	<u>Budget 2006-07</u>	<u>Proposed 2007-08</u>
11-000-218-104	Professional Salaries	776,320	891,963	1,003,348
11-000-218-105	Secretarial Salaries	133,820	142,011	149,420
11-000-218-390	Prof./Tech. Services	22,252	23,120	45,000
11-000-218-500	Purchased Services	7,036	4,484	6,618
11-000-218-600	Supplies	22,828	29,200	23,045
11-000-218-800	Miscellaneous Expenses	3,011	3,300	1,600
	Total	965,267	1,094,078	1,229,031

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."

The 2007-08 Budget includes the addition of a Head Guidance Counselor at the High School.

CHILD STUDY TEAM

<u>Account #</u>	<u>Description</u>	<u>Actual 2005-06</u>	<u>Budget 2006-07</u>	<u>Proposed 2007-08</u>
11-000-219-104	Professional Salaries	758,236	823,821	834,391
11-000-219-390	Other Professional Svcs.	0	3,200	0
11-000-219-592	Purchased Services	2,541	0	2,650
11-000-219-600	Supplies	12,161	12,930	13,000
	Total	772,938	839,951	850,041

Child Study Team -

The Child Study Team is a key component of the district's Special Education program. Eleven 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.

IMPROVEMENT OF INSTRUCTION SERVICES

<u>Account #</u>	<u>Description</u>	<u>Actual 2005-06</u>	<u>Budget 2006-07</u>	<u>Proposed 2007-08</u>
11-000-221-102	Supervisory Salaries	191,943	107,805	172,879
11-000-221-104	Professional Salaries	8,148	17,000	17,500
11-000-221-105	Secretarial Salaries	172,526	182,504	143,727
11-000-221-390	Purch.Prof. & Tech.Serv.	2,400	2,400	3,300
11-000-221-500	Other Purch. Services	1,122	1,200	700
11-000-221-600	Supplies	12,263	16,937	12,000
11-000-221-800	Miscellaneous Expenses	1,233	1,200	1,200
	Total	389,635	329,046	351,306

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 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.

The 2007-08 Budget includes the additon of a Special Ed Team Leader to be used District wide. Also included is a new Gifted and Talented program that adds a working team leader and two teachers.

LIBRARY/AUDIO-VISUAL

<u>Account #</u>	<u>Description</u>	<u>Actual 2005-06</u>	<u>Budget 2006-07</u>	<u>Proposed 2007-08</u>
11-000-222-100	Salaries	550,986	583,684	635,603
11-000-222-300	Technical Services	13,221	16,000	19,411
11-000-222-500	Purchased Services	38,452	73,335	27,140
11-000-222-600	Supplies	176,631	139,965	134,782
	Total	779,290	812,984	816,936

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 and a portion of the salary of the technology coordinator. 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 budgeted within this function.

INSTRUCTIONAL STAFF TRAINING SERVICES

<u>Account</u>	<u>Description</u>	<u>Actual 2005-06</u>	<u>Budget 2006-07</u>	<u>Proposed 2007-08</u>
11-000-223-104	Professional Salaries	4,417	4,000	3,200
11-000-223-320	Prof. Educational Services	4,000	5,000	4,000
11-000-223-500	Other Purchased Serv.	13,994	15,200	16,000
11-000-223-600	Supplies	694	500	550
11-000-223-800	Misc. Expenses	1,046	1,200	1,250
	Total	24,151	25,900	25,000

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 2005-06</u>	<u>Budget 2006-07</u>	<u>Proposed 2007-08</u>
11-000-230-100	Salaries	336,504	350,824	361,349
11-000-230-331	Legal Services	59,776	72,500	70,000
11-000-230-332	Audit Fees	28,420	27,000	29,000
11-000-230-339	Professional Services	9,215	15,000	15,000
11-000-230-340	Technical Services	2,535	2,750	2,850
11-000-230-530	Postage & Telephone Exp.	145,113	128,380	129,000
11-000-230-585	Other Purchased Svcs.	3,726	6,000	10,250
11-000-230-590	Misc. Purch. Services	219,529	201,424	191,200
11-000-230-610	Supplies	43,841	32,652	16,000
11-000-230-890	Miscellaneous Expenses	36,125	36,369	20,500
11-000-230-895	Membership Dues & Fees	26,003	26,500	27,000
	Total	910,787	899,399	872,149

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, Administrative capital for the District's computer network and postage costs and mandated dues payments to the New Jersey School Boards Association, and other expenses of members of the Board.

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

SCHOOL ADMINISTRATION

<u>Account #</u>	<u>Description</u>	<u>Actual 2005-06</u>	<u>Budget 2006-07</u>	<u>Proposed 2007-08</u>
11-000-240-103	Principals' Salaries	1,097,574	1,127,655	1,108,715
11-000-240-104	Dept. Head/Coords.' Sal.	450,090	474,291	493,263
11-000-240-105	Secretarial Salaries	688,420	671,245	691,382
11-000-240-500	Purchased Services	61,740	64,604	52,600
11-000-240-600	Office Supplies	58,573	55,958	50,000
11-000-240-800	Miscellaneous Expenses (Including Graduation)	46,446	52,000	45,000
	Total	2,402,843	2,445,753	2,440,960

School Administration -

The salaries of seven principals, three vice-principals, and the pro-rated salaries of seven department heads and coordinators who also teach, plus nineteen school secretaries are included here.

CENTRAL SERVICES & ADMINISTRATIVE INFORMATION TECHNOLOGY

<u>Account #</u>	<u>Description</u>	<u>Actual 2005-06</u>	<u>Budget 2006-07</u>	<u>Proposed 2007-08</u>
11-000-251-100	Central Services Salaries	631,372	725,154	601,274
11-000-251-330	Archetect Services	35,540	69,460	40,000
11-000-251-340	Central SvcsTechnical Services	17,466	17,000	0
11-000-251-592	Central Misc. Purchases Svcs	38,049	52,235	65,618
11-000-251-600	Central Services Supplies	20,988	20,000	20,500
11-000-251-890	Central Svcs Misc Expenses	3,225	2,100	2,100
	Central Services Total	746,640	885,949	729,492
11-000-252-100	Admin IT Salaries	190,654	189,586	197,169
11-000-252-340	Admin IT Technical Services	3,029	1,000	0
11-000-252-500	Admin IT Purch. Services	165	1,150	7,600
11-000-252-600	Admin IT Supplies	18,723	23,139	23,500
11-000-252-890	Admin IT Misc Expenses	444	0	0
	Admin IT Total	213,015	214,875	228,269
	Total	959,655	1,100,824	957,761

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, one secretary, the Systems Manager and two central data processing employees are included here. Other expense items are professional and technical services including variou environmental regulations, architect and engineering expenses and all advertising expenses.

The 2007-08 Budget allows for a new Central Data Processing employee.

The District has a separate proposal for voter approval for \$553,700 that adds 124 computers, at the high school, 52 computers at the middle school, 39 computers at each elementary school and other system support such as deskjet printers, cabling, network jacks and software.

OPERATION/MAINTENANCE OF PLANT

<u>Account #</u>	<u>Description</u>	<u>Actual 2004-05</u>	<u>Budget 2005-06</u>	<u>Proposed 2006-07</u>
11-000-26X-100	Oper./Maint. Salaries	2,594,458	2,700,901	2,825,583
11-000-262-300	Operation Professional/ Technical Services	51,036	52,311	59,600
11-000-262-420	Equip. Repairs/Maint.	256,928	285,928	259,000
11-000-261-420	Cont. Serv.-Bldgs & Grds.	249,900	167,696	94,150
11-000-262-441	Lease Purchase	20,850	21,000	23,400
11-000-262-520	Insurance	74,878	64,823	82,649
11-000-262-590	Misc.Purchased Services (Incl.Township Security)	57,797	72,613	62,813
11-000-261-610	Building Repair Supplies	133,832	187,497	180,000
11-000-262-610	Grounds/Maint General Supplies	90,048	108,141	138,500
11-000-262-620	Gas & Electricity Expenses	781,558	951,847	869,340
11-000-261-800	Other Objects	934	1,500	12,000
11-000-262-800	Other Objects	294,833	17,300	1,800
Total		4,607,052	4,631,557	4,608,835

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, 7 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.

PUPIL TRANSPORTATION

<u>Account #</u>	<u>Description</u>	<u>Actual 2005-06</u>	<u>Budget 2006-07</u>	<u>Proposed 2007-08</u>
11-000-270-160	Salaries-Reg.	0	0	33,250
11-000-270-161	Salaries-Special Ed.	720,087	729,131	745,290
11-000-270-162	Extracurricular Salaries	164,092	165,678	169,835
11-000-270-390	Other Purch Prof Services	485	600	1,500
11-000-270-420	Contracted Vehicle Maint.	107,451	64,000	105,000
11-000-270-442	Rental Payments - Buses	0	0	19,800
11-000-270-443	Bus Lease	51,297	51,052	51,052
11-000-270-511	Contract Services	0	0	5,000
11-000-270-512	Extracurricular Contracts	34,685	46,000	28,000
11-000-270-514	Spec. Ed. Contracts	313,467	334,201	350,000
11-000-270-515	Joint Agreements-Sp.Ed.	0	15,000	7,325
11-000-270-593	Insurance	27,264	27,090	29,670
11-000-270-600	Gasoline and Supplies	61,632	55,906	105,000
11-000-270-800	Miscellaneous Expenses	11,246	15,000	15,000
	Total	1,491,706	1,503,658	1,665,722

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 approximately 15 drivers and 15 aides, the Coordinator of Pupil Transportation and substitutes. Other costs 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 2007-2008 the district will receive \$345,006 for state transportation aid. This will support approximately 20.7% of the budgeted transportation program not including benefits related to transportation employees.

EMPLOYEE BENEFITS

<u>Account #</u>	<u>Description</u>	<u>Actual 2005-06</u>	<u>Budget 2006-07</u>	<u>Proposed 2007-08</u>
11-000-291-220	Social Security	593,868	586,751	674,000
11-000-291-241	Pension Costs	122,365	263,765	372,194
11-000-291-260	Worker's Compensation	121,290	167,531	131,368
11-000-291-270	Health Benefits	5,605,781	5,840,247	6,975,036
11-000-291-280	Tuition Reimbursement	69,993	66,450	70,000
11-000-291-290	Other Employee Benefits	206,536	153,500	159,500
	Total	6,719,833	7,078,244	8,382,098

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 2005-06</u>	<u>Budget 2006-07</u>	<u>Proposed 2007-08</u>
11-000-310-930	Trans. to Food Service Fund	265,000	125,000	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 12 full time, 3 part time employees.

CAPITAL OUTLAY

<u>Account #</u>	<u>Description</u>	<u>Actual 2005-06</u>	<u>Budget 2006-07</u>	<u>Proposed 2007-08</u>
	Increase in Capital Reserve	0	354,742	309,910
	Interest Deposit to Capital Reserve	0	1,500	5,000
12-120-100-730	Instruc. Equip. Grades 1-5	0	0	0
12-130-100-730	Instruc. Equip. Grades 6-8	0	2,295	0
12-140-100-730	Instruc. Equip. Grades 9-12	0	6,038	0
12-000-220-730	Library/AVA Equipment	27,774	0	0
12-000-252-730	Admin. Info Tech.	5,500	71,101	0
12-000-270-733	School Buses - Regular	0	0	0
12-000-270-734	School Buses - Special	0	40,000	85,000
12-000-290-730	Business Serv. Equipment	39,168	0	0
12-000-400-450	Construction Services	0	90,000	302,292
12-000-400-XXX	Construct. Srv/Supplies	0	150,258	0
	Transfer Capital to Capital Projects		29,484	0
	Total	72,442	745,418	702,202

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. In 2007-08 this includes 2 new buses.

There are three Major Capital outlay projects planned for the 2007-08 school year:

Renovation of Board offices to Special Education classrooms	\$125,000
Washington School traffic plan upgrade	\$103,491
Painting of the façade of Franklin Middle School including lead paint abatement	\$73,801

**SPECIAL
REVENUE
FUND**

SPECIAL STATE AND FEDERAL PROJECTS

<u>Account</u>	<u>Actual Expense 2005-06</u>	<u>Budget 2006-07</u>	<u>Proposed 2007-08</u>
<u>Federal</u>			
Vocational Education	18,865	16,035	16,001
Title I	174,350	141,137	135,724
I.D.E.A. Handicapped	629,360	780,903	721,874
Other	160,940	132,067	115,185
Total Federal	983,515	1,070,142	988,784
<u>State</u>			
Nonpublic Textbooks	36,574	36,897	28,557
Nonpublic Auxiliary Services (Chapter 192)	113,305	113,172	115,016
Nonpublic Handicapped Serv. (Chapter 193)	57,439	77,591	75,271
Nonpublic Nursing Services (Chapter 226)	43,659	43,659	37,489
Nonpublic Technology Initiative	23,520	23,520	20,468
Distance Learning Network Aid	0	0	0
Other	19,447	0	0
Total State	293,944	294,839	276,801
Local Projects	2,792	0	0
Total Special State & Federal Projects	1,280,251	1,364,981	1,265,585

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.

DEBT SERVICE

DEBT SERVICE

<u>Account #</u>	<u>Description</u>	<u>Actual 2005-06</u>	<u>Budget 2006-07</u>	<u>Proposed 2007-08</u>
40-701-510-830	Interest Expense	772,874	724,617	699,304
40-701-510-910	Payment of Principal	550,000	570,000	595,000
Total		1,322,874	1,294,617	1,294,304

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>
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

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>
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

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School District Budget Statement
for the School Year 2007-2008
Advertised Enrollments

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ESSEX - NUTLEY TOWN

ENROLLMENT CATEGORY	October 15, 2005 Actual	October 15, 2006 Actual	October 15, 2007 Estimated
00011 Pupils on Roll Regular Full-Time	3652	3541	3546
00012 Pupils on Roll Regular Shared-Time	5	7	8
00021 Pupils on Roll - Special Full-Time	521	514	514
00022 Pupils on Roll - Special Shared-Time	6	3	3
00040 Private School Placements	42	40	45
00052 Pupils Sent to Other Dists-Spec Ed Prog	12	9	11
00060 Pupils Received	10	7	6

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School District Budget Statement
for the School Year 2007-2008

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ESSEX - NUTLEY TOWN

Advertised Revenues

Budget Category	Account	2005-06 Actual	2006-07 Revised	2007-08 Anticipated
GENERAL FUND				
00121 Budgeted Fund Balance - General Fund	10-303		538,350	605,253
00122 Budgeted Fund Balance - Capital Reserve Increase	10-303		79,742	309,910
00132 Budg W/D from Cap Res-Excess Cost & Oth Cap Proj	10-309		29,484	73,801
Revenues from Local Sources:				
00150 Local Tax Levy	10-1210	38,865,016	40,079,296	42,055,862
00200 Tuition	10-1300	90,842	85,830	60,812
00242 Transportation Fees from Other LEAs	10-1420-1440	112,160	100,000	100,000
00251 Interest Earned on Capital Reserve Funds	10-1XXX	4,671	1,500	5,000
00252 Other Restricted Miscellaneous Revenues	10-1XXX	10,698	85,000	65,000
00253 Unrestricted Miscellaneous Revenues	10-1XXX	723,883	247,192	608,292
00260 SUBTOTAL		39,807,270	40,598,818	42,894,966
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	475,088	475,088
00356 Additional Formula Aid	10-3196	177,629	177,629	360,587
00360 Other State Aids-Out of Cap	10-3XXX	198,148		
00370 SUBTOTAL		6,296,753	6,098,605	6,281,563
00408 Adjustment for Prior Year Encumbrances			285,315	
00409 Act (Excess)Deficiency of Rev (Over)/Under Expnd		-819,164		
00410 TOTAL GENERAL FUND		45,284,859	47,630,314	50,165,493

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School District Budget Statement
for the School Year 2007-2008

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ESSEX - NUTLEY TOWN

Advertised Revenues

Budget Category	Account	2005-06 Actual	2006-07 Revised	2007-08 Anticipated
SPECIAL REVENUE FUNDS				
00420 Revenues from Local Sources	20-1XXX	2,792		
Revenues from State Sources:				
00430 Other Restricted Entitlements	20-32XX	293,944	294,839	276,801
00431 TOTAL REVENUES FROM STATE SOURCES		293,944	294,839	276,801
Revenues from Federal Sources:				
00440 Title I	20-4411-4416	174,350	141,137	135,724
00460 I.D.E.A. Part B (Handicapped)	20-4420-4429	629,360	780,903	721,874
00470 Vocational Education	20-4430	18,865	16,035	16,001
00500 Other	20-4XXX	160,940	132,067	115,185
00510 TOTAL REVENUES FROM FEDERAL SOURCES		983,515	1,070,142	988,784
00520 TOTAL SPECIAL REVENUE FUNDS		1,280,251	1,364,981	1,265,585
DEBT SERVICE				
00530 Budgeted Fund Balance	40-303		15,255	
Revenues from Local Sources:				
00550 Local Tax Levy	40-1210	1,303,973	1,267,648	1,283,284
00570 TOTAL REVENUES FROM LOCAL SOURCES		1,303,973	1,267,648	1,283,284
Revenues from State Sources:				
00580 Debt Service Aid Type II	40-3160	12,407	11,714	11,020
00590 TOTAL LOCAL DEBT SERVICE		1,316,380	1,294,617	1,294,304

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School District Budget Statement
for the School Year 2007-2008

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ESSEX - NUTLEY TOWN

Advertised Revenues

Budget Category	Account	2005-06 Actual	2006-07 Revised	2007-08 Anticipated
00639 Act (Excess)Deficiency of Rev (Over)/Under Expnd		6,494		
00640 TOTAL DEBT SERVICE FUND		1,322,874	1,294,617	1,294,304
00660 TOTAL REVENUES/SOURCES		47,887,984	50,289,912	52,725,382

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School District Budget Statement
for the School Year 2007-2008
Advertised Appropriations

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ESSEX - NUTLEY TOWN

Budget Category	Account	2005-06 Expenditures	2006-07 Rev. Approp.	2007-08 Appropriations
GENERAL CURRENT EXPENSE				
00770 Regular Programs - Instruction	11-1XX-100-XXX	17,314,229	17,957,508	18,034,743
00780 Special Education - Instruction	11-2XX-100-XXX	2,307,891	2,588,708	2,451,163
00790 Basic Skills/Remedial - Instruction	11-230-100-XXX	552,255	625,436	804,627
00800 Bilingual Education - Instruction	11-240-100-XXX	164,946	177,674	168,429
00810 Vocational Programs - Local - Instruction	11-3XX-100-XXX	2,500	2,500	
00820 School-Spon. Co/Extra-Curr. Activities-Instruct	11-401-100-XXX	145,137	167,967	164,100
00830 School Sponsored Athletics - Instruction	11-402-100-XXX	752,536	773,676	812,984
00850 Community Services Programs/Operations	11-800-330-XXX	6,696	6,000	7,200
Undistributed Expenditures:				
00860 Instruction	11-000-100-XXX	2,466,185	2,492,394	3,300,877
00880 Health Services	11-000-213-XXX	502,169	529,754	569,410
00881 Other Supp Serv - Stds - Related & Extraordinary	11-000-216,217	709,716	676,885	824,919
00890 Other Support Services - Students - Regular	11-000-218-XXX	965,267	1,094,078	1,229,031
00900 Other Support Services - Students - Special	11-000-219-XXX	772,938	839,951	850,041
00910 Improvement of Instructional Services	11-000-221-XXX	389,635	329,046	351,306
00920 Educational Media Services - School Library	11-000-222-XXX	779,290	812,984	816,936
00921 Instructional Staff Training Services	11-000-223-XXX	24,151	25,900	25,000
00930 Support Services - General Administration	11-000-230-XXX	910,787	899,399	872,149
00940 Support Services - School Administration	11-000-240-XXX	2,402,843	2,445,753	2,440,960
00942 Central Svcs & Admin Info Technology	11-000-25X-XXX	959,655	1,100,824	957,761
00950 Operation and Maintenance of Plant Services	11-000-26X-XXX	4,607,052	4,631,557	4,608,835
00960 Student Transportation Services	11-000-270-XXX	1,491,706	1,503,658	1,665,722
00971 Personal Services - Employee Benefits	11-XXX-XXX-2XX	6,719,833	7,078,244	8,382,098
00980 Food Services	11-000-310-XXX	265,000	125,000	125,000
00990 Total Undistributed Expenditures		23,966,227	24,585,427	27,020,045
01000 TOTAL GENERAL CURRENT EXPENSE		45,212,417	46,884,896	49,463,291
CAPITAL OUTLAY				
01010 Increase in Capital Reserve	10-604		354,742	309,910
01015 Interest Deposit to Capital Reserve	10-604		1,500	5,000
01020 Equipment	12-XXX-XXX-73X	72,442	119,434	85,000
01030 Facilities Acquisition and Construction Services	12-000-4XX-XXX		240,258	302,292
01035 Capital Reserve-Transfer to Capital Projects	12-000-4XX-931		29,484	

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School District Budget Statement
for the School Year 2007-2008
Advertised Appropriations

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ESSEX - NUTLEY TOWN

Budget Category	Account	2005-06 Expenditures	2006-07 Rev. Approp.	2007-08 Appropriations
01040 TOTAL CAPITAL OUTLAY		72,442	745,418	702,202
01240 GENERAL FUND GRAND TOTAL		45,284,859	47,630,314	50,165,493
SPECIAL REVENUE FUNDS				
01250 Local Projects	20-XXX-XXX-XXX	2,792		
Other State Projects:				
01265 Nonpublic Textbooks	20-XXX-XXX-XXX	36,574	36,897	28,557
01270 Nonpublic Auxiliary Services	20-XXX-XXX-XXX	113,305	113,172	115,016
01280 Nonpublic Handicapped Services	20-XXX-XXX-XXX	57,439	77,591	75,271
01290 Nonpublic Nursing Services	20-XXX-XXX-XXX	43,659	43,659	37,489
01295 Nonpublic Technology Initiative	20-XXX-XXX-XXX	23,520	23,520	20,468
01320 Other Special Projects	20-XXX-XXX-XXX	19,447		
01330 Total State Projects		293,944	294,839	276,801
Federal Projects:				
01340 Title I	20-XXX-XXX-XXX	174,350	141,137	135,724
01360 I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	629,360	780,903	721,874
01370 Vocational Education	20-XXX-XXX-XXX	18,865	16,035	16,001
01400 Other Special Projects	20-XXX-XXX-XXX	160,940	132,067	115,185
01410 Total Federal Projects		983,515	1,070,142	988,784
01420 TOTAL SPECIAL REVENUE FUNDS		1,280,251	1,364,981	1,265,585
DEBT SERVICE FUNDS				
01430 Debt Service - Regular	40-701-510-XXX	1,322,874	1,294,617	1,294,304
01480 TOTAL DEBT SERVICE FUNDS		1,322,874	1,294,617	1,294,304
01490 Total Expenditures/Appropriations		47,887,984	50,289,912	52,725,382

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School District Budget Statement
for the School Year 2007-2008
Advertised Recapitulation of Balances

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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. 6-30-05 (Prior Budg)	1,025,180	117,500	0	0	0
01600 Approp. Balances 6-30-05 (from Audit)	1,080,954	96,660	0	0	754,471
01605 Est. Approp. Bal. 6-30-06 (Prior Budg)	870,715	177,638	0	0	0
01610 Approp. Balances 6-30-06 (from Audit)	1,263,330	159,263	0	0	1,063,860
01620 Amount Budgeted during FY 06-07	-458,607	326,758	0	0	-159,485
01630 Add. Bal. to be Approp during FY 06-07	-756,252	0	0	0	-904,375
01640 Add. Bal. Anticipated during FY 06-07	866,692	0	0	0	0
01650 Approp. Bal. 6-30-07 (est.) before Trans.	915,163	486,021	0	0	0
01653 Anti. Excess GF Bal. Trans during FY 06-07	0	0	0	0	0
01655 Approp. Bal. 6-30-07 (est.) after Transfer	915,163	486,021	0	0	0
01660 Amount Budgeted in FY 07-08	-915,163	241,109	0	0	0
01670 Appropriation Balances 6/30/08 (est.)	0	727,130	0	0	0

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School District Budget Statement
for the School Year 2007-2008
Advertised Recapitulation of Balances

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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. 6-30-05 (Prior Budg)	0	0	0	1,142,680
01600 Approp. Balances 6-30-05 (from Audit)	0	21,749	0	1,953,834
01605 Est. Approp. Bal. 6-30-06 (Prior Budg)	0	0	0	1,048,353
01610 Approp. Balances 6-30-06 (from Audit)	0	15,255	0	2,501,708
01620 Amount Budgeted during FY 06-07	0	-15,255	0	-306,589
01630 Add. Bal. to be Approp during FY 06-07	0	0	0	-1,660,627
01640 Add. Bal. Anticipated during FY 06-07	0	0	0	866,692
01650 Approp. Bal. 6-30-07 (est.) before Trans.	0	0	0	1,401,184
01653 Anti. Excess GF Bal. Trans during FY 06-07	0	0	0	0
01655 Approp. Bal. 6-30-07 (est.) after Transfer	0	0	0	1,401,184
01660 Amount Budgeted in FY 07-08	0	0	0	-674,054
01670 Appropriation Balances 6/30/08 (est.)	0	0	0	727,130

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***** Edits were Run and No Errors Were Detected *****

New Jersey Department of Education
Division of Finance

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The Advertised Section of the School District Budget Statement

2007 - 2008

ESSEX - NUTLEY TOWN

Per Pupil Cost Calculations

	2004-05 Actual	2005-06 Actual	2006-07 Original Budget	2006-07 Revised Budget	2007-08 Proposed Budget
	(1)	(2)	(3)	(4)	(5)
Per Pupil Cost Calculations:					
Total Comparative Per Pupil Cost	9,411	9,869	10,164	10,564	10,945
Total Classroom Instruction	5,627	5,888	6,137	6,366	6,572
Classroom-Salaries and Benefits	5,440	5,694	5,880	6,090	6,318
Classroom-General Supplies and Textbooks	165	175	236	255	230
Classroom-Purchased Services and Other	22	18	20	21	24
Total Support Services	1,105	1,183	1,220	1,271	1,413
Support Services-Salaries and Benefits	1,023	1,069	1,112	1,152	1,297
Total Administrative Costs	1,165	1,200	1,238	1,289	1,269
Administration-Salaries and Benefits	968	990	1,029	1,065	1,068
Total Operations and Maintenance of Plant	1,157	1,238	1,231	1,289	1,313
Operations & Maintenance of Plant-Salary & Ben.	720	756	785	813	874
Total Food Services Costs	65	63	30	31	31
Total Extracurricular Costs	249	249	260	269	285
Total Equipment Costs	23	17	22	29	21
Employee Benefits as a % of Salaries	20.5	21.9	22.2	22.2	25.7

The information presented in columns 1 through 3 as well as the related descriptions of the per pupil cost calculations are contained in the 2007 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 2006-07 revised appropriations and 2007-08 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.

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** *** * Errors Were Run and No Errors Were Detected *****
New Jersey State Department of Education
Division of Finance
2007 - 2008

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Annual School District Budget Statement Supporting Documentation

ESSEX - NUTLEY TOWN

4C. Capital Outlay Projects - Statement of Purpose

Included in the general fund budget is \$125000 to be raised in additional tax levy to supplement the approved 09/28/2004 referendum of \$ 14930987 for renov of offices to class
The additional tax levy is needed in addition to the approved \$14930987 for the capital project because of admin office relocation.

Included in the general fund budget is \$73801 to be raised in additional tax levy to supplement the approved 09/28/2004 referendum of \$ 14930987 for lead abatement at mid sch
The additional tax levy is needed in addition to the approved \$14930987 for the capital project because of lead found in paint.

OTHER ITEMS

NUTLEY PUBLIC SCHOOL BUDGET 2007-2008

PUBLIC BUDGET HEARING

Monday, March 26, 2007 at 8:00 p.m.
Nutley High School Cafeteria
300 Franklin Avenue

PUBLIC VOTING

Tuesday, April 17, 2007 from 2:30 to 9:00 p.m.

- 1.) Approval of taxes for 2007-2008 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 27, 2007

WHERE TO VOTE

POLLING PLACES BY DISTRICT

	<u>WARD</u>	<u>DISTRICT</u>
Nutley High School	1	4
	1	5
Good Shepherd School	1	3
	3	7
VFW	3	3
	3	4
Cambridge Heights	2	2
	2	3
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	3	5
Washington School	3	1
	3	6
Yantacaw School	2	1
	2	6

WHAT WILL APPEAR ON THE BALLOT
APRIL 17, 2007

QUESTION 1

RESOLVED, that there should be raised for General Funds \$42,055,862 for the ensuing School Year (2007-08)

YES

NO

VOTE FOR THREE

RESOLVED, that there should be raised an additional \$553,700 for General Funds in the same school year, 2007-2008. These taxes will be used exclusively for technology upgrades in all seven-district schools. The additional levy will provide funds for 124 computers at the high school including desk jet printers for classrooms and labs, 52 computers at the middle school including desk jet printers for classrooms and labs, 39 computers at each elementary school to be used in the 4th, 5th and 6th grade classrooms. Also included are network upgrades including switches, tape backup systems, all necessary hand tools, network testers, cable, network jacks, plugs and software. The taxes, if raised, will be used exclusively for these purposes and will result in an adjustment for the 2007-2008 budget year only. These proposed additional expenditures are in addition to those necessary to achieve the Core Curriculum Content Standards.

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

1A



Sally Boland

2A



Gerard M. Parisi

3A



Philip T. Casale

4A



James A. Kuchta

5A



David Scheidel

6A



Angelo Frannicola