



**NUTLEY SCHOOL DISTRICT
BUDGET
2008-2009**

A LETTER TO THE PEOPLE OF NUTLEY

I am privileged to present you with the proposed School Budget for 2008-2009. 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.

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. However, in the last 16 years, there has been an 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. The 2008-2009 budget is supported by a 20% increase in state aid and represents a 12.19% increase over our current budget. The impact on taxes will include a 5.92% increase. Additional information about school spending is contained in this booklet.

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. According to the 2008 comparative spending guide, the average budgeted cost to educate a child in a New Jersey K-12 district was \$12,806. In Nutley, however the cost was \$10,945 or \$1,861 less per child. Nutley ranked 21st lowest of 104 similar sized K-12 districts and was the third lowest spending district in Essex County. The administrative spending per pupil was ranked 4th lowest of 12 similar sized K-12 districts in Essex County.

The Nutley School District, while providing a cost effective quality education, understands it can never rest in its efforts to improve the services for our children. Therefore, the 2008-2009 budget includes this year's share of the three year technology plan, the new gifted and talented program, the new autistic program and a new technology initiative for our elementary schools while maintaining existing programs and services. Also, the district, with your support, has moved forward in recent years with the needed improvements to our facilities. This budget includes not only the debt service for those improvements but takes advantage of the rare opportunity to purchase the parking area behind the middle school which will help with the space burden that all traditional neighborhood schools share. As with most business and home budgets the school district budget includes costs for increased health benefits estimated at 12% along with the traditional costs of any school including new books, teachers and support of extracurricular activities. The Nutley School District offers these services with one of the lowest cost per pupil ratios in the state.

You will also find information about the superior performance by our students on state standardized tests. Over 97% of our 11th graders passed the Language Arts section of the High School Proficiency Assessment and over 88% 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 districts with similar socio-economic characteristics. In grade 3, 96.7% & grade 4, 93.8% of our pupils passed both Language Arts and Mathematics. Once again, at these grade levels, we were above the average performance for pupils in NJ and in districts with similar characteristics.

Tuesday, April 15, 2008 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 flourish at the end.

Sal Olivo, President
Nutley Board of Education
March, 2008

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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 good 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

	Actual 2006-07	Budget 2007-08	Proposed 2008-09
<u>GENERAL FUND</u>			
Local Sources:			
Operating Budget		605,253	1,162,802
		309,910	
		73,801	613,273
		988,964	1,776,075
Tuition Receipts	73,703	60,812	124,552
Transportation Fee - LEAs	98,884	100,000	70,000
Interest Capital Reserve	5,088	5,000	12,000
Miscellaneous	669,848	673,292	785,000
Local Tax Levy	40,079,296	42,055,862	43,162,248
Total Local Sources	40,926,819	42,894,966	44,153,800
State Sources:			
Foundation Aid/Core Curriculum Aid	2,799,975	2,799,975	0
Transportation Aid	345,006	345,006	0
Special Education Aid	2,235,481	2,235,481	0
Bilingual Education Aid	65,426	65,426	0
Consolidated Aid	475,088	475,088	0
Additional Aid	177,629	360,587	0
Extraordinary Aid	166,155	0	253,871
Categorical Special Education Aid			2,184,130
Equalization Aid			4,682,151
Categorical Security Aid			294,869
Categorical Transportation Aid			360,632
Total State Sources	6,264,760	6,281,563	7,775,653
PRIOR YEAR ENCUMBRANCES		364,246	0
DEFICIENCY OF REV. OVER/UNDER	659,229		
TOTAL GENERAL FUND	47,850,808	50,529,739	53,705,528
<u>SPECIAL REVENUE FUND</u>			
Revenue from Local Sources:	13,623	0	0
State Projects:			
Other	334,900	276,801	262,631
Total State Projects	334,900	276,801	262,631
Federal:			
Title I	141,675	135,724	127,317
IDEA(Hdcp.)	973,588	721,874	734,804
Vocational		16,001	19,432
Other	164,372	115,185	129,944
Total Federal Projects	1,279,635	988,784	1,011,497
TOTAL SPECIAL PROJECTS	1,628,158	1,265,585	1,274,128

REVENUES (Continued)

	<u>Actual</u> <u>2006-07</u>	<u>Budget</u> <u>2007-08</u>	<u>Proposed</u> <u>2008-09</u>
<u>DEBT SERVICE</u>			
State Aid	11,714	11,020	1,311,714
Local Tax Levy	1,267,648	1,283,284	3,269,148
Budgeted Fund Balance	15,254	0	0
 TOTAL DEBT SERVICE	 1,294,616	 1,294,304	 4,580,862
 TOTAL BUDGET	 50,773,582	 53,089,628	 59,560,518

EXPENDITURE SUMMARY

<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2006-07</u>	<u>Budget</u> <u>2007-08</u>	<u>Proposed</u> <u>2008-09</u>
CURRENT EXPENSE - (Fund 11)				
1XX-100	Regular & Home Instruction	17,666,840	18,108,745	19,059,371
2XX-100	Special Education	2,442,063	2,452,751	3,388,028
230-100	Basic Skills	744,937	804,627	746,338
240-100	Bilingual	158,370	168,429	203,940
3XX-100	Local Vocational	2,500	0	2,500
401-100	Extracurricular	148,400	164,100	170,340
402-100	Athletics	777,519	847,588	870,353
4XX-100	Other Instructional Programs			269,482
800-330	Community Services	6,376	7,200	13,400
000-100	Tuition	2,347,114	3,300,877	2,670,682
000-213	Health Services	536,213	580,022	624,217
000-21X	Related & Extraordinary Student Svcs	742,374	826,559	745,688
000-218	Guidance Services	1,104,117	1,229,471	1,311,836
000-219	Child Study Team	820,393	850,041	867,178
000-221	Improvement of Instruction	308,492	351,306	335,963
000-222	Library/Media Service	738,843	821,864	838,671
000-223	Instruct. Staff Train. Serv.	16,398	26,545	25,350
000-230	General Administration	983,068	877,297	801,503
000-240	School Administration	2,592,728	2,468,568	2,380,764
000-25X	Central Services & Admin IT	1,038,482	990,421	1,120,794
000-26X	Operation/Maint. of Plant	4,680,470	4,659,825	4,986,173
000-270	Pupil Transportation	1,513,254	1,680,807	1,770,038
000-291	Employee Benefits	6,891,168	8,386,704	9,295,504
000-310	Food Services	156,766	125,000	160,000
CURRENT EXPENSE TOTAL		46,416,885	49,728,747	52,658,113
CAPITAL OUTLAY - (Fund 12)				
	Increase in Capital Reserve	0	309,910	0
	Interest Deposit to Capital Reserve	0	5,000	12,000
	Equipment	237,014	183,790	83,000
	Construction Services	1,017,167	302,292	339,142
	Capital Reserve-Trans to Capital Projects	179,742		613,273
CAPITAL OUTLAY TOTAL		1,433,923	800,992	1,047,415
GENERAL FUND TOTAL		47,850,808	50,529,739	53,705,528
SPECIAL REVENUE - (Fund 20)		1,628,158	1,265,585	1,274,128
DEBT SERVICE - (Fund 40)		1,294,616	1,294,304	4,580,862
BUDGET TOTAL		50,773,582	53,089,628	59,560,518

Budget Cost Analysis

	2006-07	2007-08	2008-09
GENERAL FUND GRAND TOTAL (Section 'E' of Detailed Budget Printout)	\$ 46,416,885	\$ 49,728,747	\$ 52,658,113
Total District Salaries	31,796,944	32,499,586	34,622,351
Out of District Tuition	2,347,114	3,300,877	2,670,682
Communications/Telephone	135,025	133,515	161,894
Energy - Gas & Electric	938,138	870,640	1,083,858
Social Security Contributions	616,009	674,000	679,087
P.E.R.S. Retirement Contributions	213,898	372,194	683,808
Workmen's Compensation	163,810	131,368	175,832
Health Benefits	5,664,754	6,975,517	7,360,620
Other Empl. Bene. (Unused Sick Days)	161,449	159,500	182,000
 TOTAL	 <u>\$ 42,037,141</u>	 <u>\$ 45,117,197</u>	 <u>\$ 47,620,132</u>
Percentage of Budget	<u>90.56%</u>	<u>90.73%</u>	<u>90.43%</u>
Balance of Budget (Used for supplies, facility repairs, equipment, textbooks and all other direct educational expenses)	<u>\$ 4,379,744</u>	<u>\$ 4,611,550</u>	<u>\$ 5,037,981</u>

GENERAL FUND

CURRENT EXPENSE
REGULAR INSTRUCTION

<u>Account #</u>	<u>Description</u>	<u>Actual 2006-07</u>	<u>Budget 2007-08</u>	<u>Proposed 2008-09</u>
11-110-100-101	Kdg. Teachers' Salaries	597,979	621,021	702,400
11-120-100-101	1-5 Teachers' Salaries	6,459,687	6,604,899	7,033,689
11-130-100-101	6-8 Teachers' Salaries	3,982,755	4,071,025	4,349,195
11-140-100-101	9-12 Teachers' Salaries	5,502,263	5,671,206	5,805,429
	Teachers' Salaries Total	16,542,684	16,968,151	17,890,713
11-150-100-101	Salaries-Home Instruction	88,058	68,000	70,720
11-150-100-320	Purchases Prof- Services	18,403	9,893	26,000
11-190-100-340	Prof./Tech. Services	2,300	29,060	37,890
11-190-100-500	Other Pur. Instruct. Serv.	57,879	37,973	56,000
11-190-100-610	Teaching Supplies	851,853	709,899	710,677
11-190-100-640	Textbooks	85,660	261,253	224,657
11-190-100-890	Misc. Instruct. Expense	20,003	24,516	42,714
	Sub-Total	1,124,156	1,140,594	1,168,658
	Regular Instruction Total	17,666,840	18,108,745	19,059,371

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 2008-09 there are 286.1 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 2006-07</u>	<u>Budget 2007-08</u>	<u>Proposed 2008-09</u>
11-150-100-101	Teachers' Salaries	88,058	68,000	70,720
11-150-100-320	Prof./Educational Serv.	18,403	9,893	26,000
11-150-100-800	Misc. Instruct. Expense	0	0	0
	Total	106,461	77,893	96,720

Home Instruction-

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

SPECIAL EDUCATION

<u>Account #</u>	<u>Description</u>	<u>Actual 2006-07</u>	<u>Budget 2007-08</u>	<u>Proposed 2008-09</u>
11-204-100-	<u>Learning/Language Disabilities</u>			
101	Teachers' Salaries	1,087,175	1,120,907	1,276,990
106	Aides' Salaries	272,055	203,040	202,385
610	Supplies	15,281	10,000	12,800
640	Textbooks	2,972	4,588	4,550
	Total	1,377,483	1,338,535	1,496,725
11-213-100-	<u>Resource Room/Center</u>			
101	Teachers' Salaries	835,025	879,909	965,670
610	Supplies	14,262	11,000	14,100
640	Textbooks	661	1,500	1,050
800	Misc. Expenses	0	0	0
	Total	849,948	892,409	980,820
11-214-100	<u>Autism Program</u>			
101	Teacher's Salary			437,010
106	Other Salaries			167,935
320	Prof. Educational Services			12,000
610	Supplies			15,000
	Total			631,945
11-215-100-	<u>Pre-School Disabilities</u>			
101	Teacher's Salary	155,020	163,617	186,928
106	Aides' Salaries	57,753	56,190	89,310
610	Supplies	1,859	2,000	2,300
640	Textbooks	0	0	0
800	Misc. Expenses	0	0	0
	Total	214,632	221,807	278,538
Special Education Total		2,442,063	2,452,751	3,388,028

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 2008-09 there will be 36 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 \$1,011,497 supplement the Special Education program.

BASIC SKILLS

<u>Account #</u>	<u>Description</u>	<u>Actual 2006-07</u>	<u>Budget 2007-08</u>	<u>Proposed 2008-09</u>
11-230-100-101	Teachers' Salaries	741,809	799,427	740,288
11-230-100-106	Aides' Salaries	1,188	2,200	2,300
11-230-100-610	Supplies	1,940	2,500	2,600
11-230-100-640	Textbooks	0	500	1,000
11-230-100-800	Misc. Expenses	0	0	150
	Total	744,937	804,627	746,338

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 2008-09 there are 21 teaching positions in Basic Skills.

BILINGUAL

<u>Account #</u>	<u>Description</u>	<u>Actual 2006-07</u>	<u>Budget 2007-08</u>	<u>Proposed 2008-09</u>
11-240-100-101	Teachers' Salaries	155,921	164,134	196,768
11-240-100-610	Supplies	2,449	1,313	5,502
11-240-100-640	Textbooks	0	2,982	1,670
	Total	158,370	168,429	203,940

Bilingual -

A special temporary program for non-English speaking children. Instructors are employed to teach English as a second language. Two and one-half teachers will be employed in this program during 2008-09.

EXTRACURRICULAR ACTIVITIES

<u>Account #</u>	<u>Description</u>	<u>Actual 2006-07</u>	<u>Budget 2007-08</u>	<u>Proposed 2008-09</u>
11-401-100-100	Salaries	148,225	161,000	167,240
11-401-100-500	Supplies (300-500 series)	0	2,000	2,000
11-401-100-600	Supplies	0	250	250
11-401-100-800	Misc. Expenses	175	850	850
	Total	148,400	164,100	170,340

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 2006-07</u>	<u>Budget 2007-08</u>	<u>Proposed 2008-09</u>
11-402-100-100	Athletic Salaries	522,481	545,384	578,146
11-402-100-500	Purchased Services	32,884	57,250	45,297
11-402-100-600	Supplies	68,280	96,598	87,560
11-402-100-800	Other Expenses	153,874	148,356	159,350
	Total	777,519	847,588	870,353

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 2006-07</u>	<u>Budget 2007-08</u>	<u>Proposed 2008-09</u>
All Sports	218,172	254,248	266,328
Band/Cheerleaders	11,696	31,284	23,820
Bowling	6,069	8,356	12,430
Crew	47,209	49,051	47,355
Golf	5,941	7,945	7,030
Gymnastics	130	150	150
Track & Field	39,551	43,535	39,425
Cross Country	9,129	5,750	5,885
Winter Track	20,244	19,913	21,145
Baseball	37,521	37,870	37,105
Boys' Basketball	30,943	27,700	28,785
Football	92,671	96,412	115,720
Boys' Soccer	36,766	31,270	36,525
Boys' Tennis	5,133	5,290	5,960
Wrestling	27,421	27,506	28,915
Girls' Basketball	28,275	25,640	27,525
Girls' Soccer	24,541	26,280	27,545
Softball	33,992	37,020	34,705
Girls' Tennis	4,925	5,968	5,960
Volleyball	11,496	18,269	17,710
Swimming	0	500	750
Lacrosse	29,716	28,820	26,980
Ice Hockey	55,977	43,699	52,600
Oval Lighting Game Expense		3,112	
	777,518	835,588	870,353

Gifted and Talented/Music Programs

<u>Account #</u>	<u>Description</u>	<u>Actual 2006-07</u>	<u>Budget 2007-08</u>	<u>Proposed 2008-09</u>
11-4XX-100-100	Salaries	0	0	194,604
11-4XX-100-500	Supplies (300-500 series)	0	0	64,650
11-4XX-100-600	Supplies & Materials	0	0	8,728
11-4XX-100-800	Misc. Expenses	0	0	1,500
	Total	0	0	269,482

COMMUNITY SERVICE

<u>Account #</u>	<u>Description</u>	<u>Actual 2006-07</u>	<u>Budget 2007-08</u>	<u>Proposed 2008-09</u>
11-800-330-100	Salaries	6,376	7,200	13,400

Community Service-

Included in this account are the custodial overtime salaries for community service programs for which no fee is charged. The schools and school grounds were used free of charge for many of the following activities: town activities; scouts; Parent Teacher Associations meetings and activities; students activities; for Project Graducation and Senior Fashion Show meetings for the Let's Learn program; St Mary's Church; Friends of Nutley Singers; for the Third Half Club; for the Children and Adults with Attention Deficit Disorder; for the Hockey Club; for the Music Boosters Association; for Elections; for SAT I and SAT II testing; for the Crew Booster Club; the Lacrosse Booster Club; for the League of Women Voters; for the Nutley Jaycees; for the Lions Club; for the Chamber of Commerce; and for the Van Riper Trust.

TUITION

<u>Account #</u>	<u>Description</u>	<u>Actual 2006-07</u>	<u>Budget 2007-08</u>	<u>Proposed 2008-09</u>
11-000-100-56X	Tuition - Special Ed. & Vocational	2,347,114	3,300,877	2,670,682

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 2008-09, it is projected that 71 students will be 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 2006-07</u>	<u>Budget 2007-08</u>	<u>Proposed 2008-09</u>
11-000-213-100	Salaries	494,707	506,830	542,167
11-000-213-300	Prof./Tech. Services	27,661	53,714	67,000
11-000-213-500	Other Purchased Services	0	100	100
11-000-213-600	Supplies	13,736	19,128	14,700
11-000-213-800	Miscellaneous Expenses	109	250	250
	Total	536,213	580,022	624,217

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 2006-07</u>	<u>Actual 2007-08</u>	<u>Proposed 2008-09</u>
11-000-216-100	Salaries	461,889	426,819	392,863
11-000-216-320	Prof. Educational Serv.	80,784	99,640	101,300
11-000-216-600	Supplies	2,937	2,000	4,200
	Total	545,610	528,459	498,363

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 2006-07</u>	<u>Budget 2007-08</u>	<u>Proposed 2008-09</u>
11-000-217-100	Salaries	196,764	298,100	247,325
11-000-217-320	Prof. Educational Svcs.	0	0	0
11-000-217-600	Supplies	0	0	0
11-000-217-800	Misc. Expenses	0	0	0
	Total	196,764	298,100	247,325

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 2006-07</u>	<u>Budget 2007-08</u>	<u>Proposed 2008-09</u>
11-000-218-104	Professional Salaries	905,500	1,003,348	1,075,165
11-000-218-105	Secretarial Salaries	145,474	149,420	158,210
11-000-218-390	Prof./Tech. Services	21,256	45,440	46,200
11-000-218-500	Purchased Services	6,638	6,618	6,761
11-000-218-600	Supplies	23,319	23,045	23,300
11-000-218-800	Miscellaneous Expenses	1,930	1,600	2,200
	Total	1,104,117	1,229,471	1,311,836

Guidance Services -

Guidance Services are available in grades K-12 via eight 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 John Walker Middle 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 2006-07</u>	<u>Budget 2007-08</u>	<u>Proposed 2008-09</u>
11-000-219-104	Professional Salaries	804,732	834,391	852,678
11-000-219-390	Other Professional Svcs.	0	0	0
11-000-219-592	Purchased Services	2,806	2,650	2,200
11-000-219-600	Supplies	12,855	13,000	12,300
Total		820,393	850,041	867,178

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 2006-07</u>	<u>Budget 2007-08</u>	<u>Proposed 2008-09</u>
11-000-221-102	Supervisory Salaries	100,125	172,879	128,564
11-000-221-104	Professional Salaries	15,015	17,500	24,680
11-000-221-105	Secretarial Salaries	173,831	143,727	154,239
11-000-221-320	Purch. Prof. Education Services	0	0	7,000
11-000-221-390	Purch.Prof. & Tech.Serv.	3,225	3,300	8,500
11-000-221-500	Other Purch. Services	631	700	730
11-000-221-600	Supplies	14,690	12,000	11,000
11-000-221-800	Miscellaneous Expenses	975	1,200	1,250
	Total	308,492	351,306	335,963

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 curriculum 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 2006-07</u>	<u>Budget 2007-08</u>	<u>Proposed 2008-09</u>
11-000-222-100	Salaries	583,543	635,603	661,563
11-000-222-300	Technical Services	15,465	19,411	20,675
11-000-222-500	Purchased Services	21,923	32,068	30,500
11-000-222-600	Supplies	117,912	134,782	125,933
	Total	738,843	821,864	838,671

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 is budgeted within this function.

INSTRUCTIONAL STAFF TRAINING SERVICES

<u>Account</u>	<u>Description</u>	<u>Actual 2006-07</u>	<u>Budget 2007-08</u>	<u>Proposed 2008-09</u>
11-000-223-104	Professional Salaries	3,876	3,200	3,300
11-000-223-320	Prof. Educational Services	5,250	5,250	4,200
11-000-223-500	Other Purchased Serv.	6,468	16,295	16,100
11-000-223-600	Supplies	216	550	550
11-000-223-800	Misc. Expenses	588	1,250	1,200
	Total	16,398	26,545	25,350

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 2006-07</u>	<u>Budget 2007-08</u>	<u>Proposed 2008-09</u>
11-000-230-100	Salaries	479,728	361,349	414,099
11-000-230-331	Legal Services	56,836	70,000	81,000
11-000-230-332	Audit Fees	31,615	29,000	30,100
11-000-230-339	Professional Services	2,400	15,000	
11-000-230-340	Technical Services	22,535	2,850	6,850
11-000-230-530	Postage & Telephone Exp.	135,025	133,515	161,894
11-000-230-585	Other Purchased Svcs.	1,447	10,250	10,250
11-000-230-590	Misc. Purch. Services	173,794	191,200	33,360
11-000-230-610	Supplies	18,305	16,000	16,000
11-000-230-890	Miscellaneous Expenses	36,476	21,133	20,950
11-000-230-895	Membership Dues & Fees	24,907	27,000	27,000
	Total	983,068	877,297	801,503

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, Assistant Superintendent, two executive secretaries, 1 secretary, supplies, miscellaneous expenses and services.

SCHOOL ADMINISTRATION

<u>Account #</u>	<u>Description</u>	<u>Actual 2006-07</u>	<u>Budget 2007-08</u>	<u>Proposed 2008-09</u>
11-000-240-103	Principals' Salaries	1,103,763	1,108,715	1,110,545
11-000-240-104	Dept. Head/Coords.' Sal.	642,890	493,263	544,014
11-000-240-105	Secretarial Salaries	680,061	691,382	553,055
11-000-240-500	Purchased Services	61,938	58,340	63,465
11-000-240-600	Office Supplies	48,700	67,942	57,396
11-000-240-800	Miscellaneous Expenses (Including Graduation)	55,376	48,926	52,289
	Total	2,592,728	2,468,568	2,380,764

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 2006-07</u>	<u>Budget 2007-08</u>	<u>Proposed 2008-09</u>
11-000-251-100	Central Services Salaries	600,225	601,274	644,845
11-000-251-330	Archetect Services	58,980	70,175	111,200
11-000-251-340	Central SvcsTechnical Services	19,259	0	0
11-000-251-592	Central Misc. Purchases Svcs	97,073	66,847	71,693
11-000-251-600	Central Services Supplies	18,951	20,500	21,493
11-000-251-890	Central Svcs Misc Expenses	1,509	2,100	2,100
	Central Services Total	795,997	760,896	851,331
11-000-252-100	Admin IT Salaries	184,585	197,169	238,363
11-000-252-500	Admin IT Purch. Services	35,051	7,600	7,600
11-000-252-600	Admin IT Supplies	22,680	24,756	23,500
11-000-252-800	Admin IT Misc Expenses	169	0	0
	Admin IT Total	242,485	229,525	269,463
	Total	1,038,482	990,421	1,120,794

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 various environmental regulations, architect and engineering expenses and all advertising expenses.

OPERATION/MAINTENANCE OF PLANT

<u>Account #</u>	<u>Description</u>	<u>Actual 2006-07</u>	<u>Budget 2007-08</u>	<u>Proposed 2008-09</u>
11-000-26X-100	Oper./Maint. Salaries	2,743,599	2,825,583	2,938,751
11-000-262-300	Operation Professional/ Technical Services	61,910	59,600	63,860
11-000-262-420	Equip. Repairs/Maint.	240,032	260,606	271,330
11-000-261-420	Cont. Serv.-Bldgs & Grds.	170,073	120,854	99,600
11-000-262-441	Lease Purchase	22,400	23,400	1,900
11-000-262-520	Insurance	77,916	82,649	83,564
11-000-262-590	Misc.Purchased Services (Incl.Township Security)	86,058	70,786	95,000
11-000-261-610	Building Repair Supplies	184,239	188,086	185,400
11-000-262-610	Grounds/Maint General Supplies	138,482	143,821	148,750
11-000-262-620	Gas & Electricity Expenses	938,138	870,640	1,083,858
11-000-261-800	Other Objects	12,142	12,000	12,360
11-000-262-800	Other Objects	5,481	1,800	1,800
	Total	4,680,470	4,659,825	4,986,173

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 30 full-time, 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 2006-07</u>	<u>Budget 2007-08</u>	<u>Proposed 2008-09</u>
11-000-270-160	Salaries-Reg.	0	33,250	27,000
11-000-270-161	Salaries-Special Ed.	708,233	745,290	782,853
11-000-270-162	Extracurricular Salaries	152,134	169,835	163,100
11-000-270-390	Other Purch Prof Services	335	1,500	1,200
11-000-270-420	Contracted Vehicle Maint.	112,201	105,000	109,000
11-000-270-442	Rental Payments - Buses	0	19,800	21,528
11-000-270-443	Bus Lease	51,052	51,052	34,394
11-000-270-511	Contract Services	0	5,000	15,000
11-000-270-512	Extracurricular Contracts	31,849	28,000	42,620
11-000-270-514	Spec. Ed. Contracts	331,676	356,353	420,189
11-000-270-515	Joint Agreements-Sp.Ed.	0	7,325	3,600
11-000-270-593	Insurance	27,031	29,670	30,254
11-000-270-600	Gasoline and Supplies	85,259	112,394	104,300
11-000-270-800	Miscellaneous Expenses	13,484	16,338	15,000
	Total	1,513,254	1,680,807	1,770,038

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 cost 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 2008-2009 the district will receive \$360,632 for state transportation aid. This will support approximately 20.4% of the budgeted transportation program not including benefits related to transportation employees.

EMPLOYEE BENEFITS

<u>Account #</u>	<u>Description</u>	<u>Actual 2006-07</u>	<u>Budget 2007-08</u>	<u>Proposed 2008-09</u>
11-000-291-210	Group Insurance	0	0	137,097
11-000-291-220	Social Security	616,009	674,000	679,087
11-000-291-241	Pension Costs	213,898	372,194	683,808
11-000-291-260	Worker's Compensation	163,810	131,368	175,832
11-000-291-270	Health Benefits	5,664,754	6,975,517	7,360,620
11-000-291-280	Tuition Reimbursement	71,248	71,800	77,060
11-000-291-290	Other Employee Benefits	161,449	161,825	182,000
	Total	6,891,168	8,386,704	9,295,504

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 2006-07</u>	<u>Budget 2007-08</u>	<u>Proposed 2008-09</u>
11-000-310-930	Trans. to Food Service Fund	156,766	125,000	160,000

Food Services -

Dowling Food Service operates the district's 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 district employees and 4 other employees contracted by Dowling Food Service.

CAPITAL OUTLAY

<u>Account #</u>	<u>Description</u>	<u>Actual 2006-07</u>	<u>Budget 2007-08</u>	<u>Proposed 2008-09</u>
	Increase in Capital Reserve		309,910	0
	Interest Deposit to Capital Reserve		5,000	12,000
12-120-100-730	Instruc. Equip. Grades 1-5	0	0	0
12-130-100-730	Instruc. Equip. Grades 6-8	114,147	0	0
12-140-100-730	Instruc. Equip. Grades 9-12	6,038	0	0
12-000-100-730	Instruction	0	8,836	63,000
12-000-240-730	School Admin.	0	0	20,000
12-000-220-730	Library/AVA Equipment	0	0	0
12-000-252-730	Admin. Info Tech.	71,092	0	0
12-000-260-730	Buses - Operation-Maint.	12,592	0	0
12-000-270-733	School Buses - Regular	33,145	0	0
12-000-270-734	School Buses - Special	0	174,954	0
12-000-290-730	Business Serv. Equipment	0	0	0
12-000-400-450	Construction Services	1,017,167	302,292	54,064
12-000-400-710	Land and Improvements	0	0	285,078
12-000-400-XXX	Construct. Srv/Supplies	0	0	0
	Transfer Capital to Capital Projects	179,742	0	613,273
	Total	1,433,923	800,992	1,047,415

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.

CAPITAL OUTLAY
(CONTINUED)

There are six Major Capital outlay projects planned for the 2008-09 school year:

Oval Lights (\$60,000 X 5 year lease purchase plan) (Budgeted in Fund 11)	60,000
Purchase of Property for Parking Use (WMS)	240,000
Site Improvements for Newly Purchased Parking Lot	45,078
Auditorium Seating Project (\$20,000 X 4 year payments to Commerce Bank on Behalf of Friends of Nutley Singers	20,000
Three Flag Pole Replacements: High School Athletic Field High School Front Entrance Middle School Front Entrance	20,000
Resurface Hillside Crescent (Damaged by Contractors) (25% of Estimate from Pennoni)	34,064
Total	419,142

**SPECIAL
REVENUE
FUND**

SPECIAL STATE AND FEDERAL PROJECTS

<u>Account</u>	<u>Actual Expense 2006-07</u>	<u>Budget 2007-08</u>	<u>Proposed 2008-09</u>
<u>Federal</u>			
Vocational Education		16,001	19,432
Title I	141,675	135,724	127,317
I.D.E.A. Handicapped	973,588	721,874	734,804
Other	164,372	115,185	129,944
Total Federal	1,279,635	988,784	1,011,497
<u>State</u>			
Nonpublic Textbooks	33,353	28,557	29,407
Nonpublic Auxiliary Services (Chapter 192)	130,597	115,016	115,015
Nonpublic Handicapped Serv. (Chapter 193)	86,271	75,271	57,135
Nonpublic Nursing Services (Chapter 226)	44,105	37,489	40,028
Nonpublic Technology Initiative	24,080	20,468	21,046
Distance Learning Network Aid	0	0	0
Other	16,494	0	0
Total State	334,900	276,801	262,631
Local Projects	13,623	0	0
Total Special State & Federal Projects	1,628,158	1,265,585	1,274,128

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 2006-07</u>	<u>Budget 2007-08</u>	<u>Proposed 2008-09</u>
40-701-510-834	Interest Expense	724,616	699,304	3,295,862
40-701-510-910	Payment of Principal	570,000	595,000	1,285,000
	Total	1,294,616	1,294,304	4,580,862

OUTSTANDING BONDS

2003 Referendum - Nutley High School Renovations

Issued - 2003

Principal Amount \$2,923,000

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 - John H. Walker Middle School Renovations

Issued - 2005

Principal Amount \$14,930,000

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

2006 Referendum - Elementary/High School Renovations

Issued - 2007

Principal Amount \$38,500,000

	<u>Principal</u>	<u>Interest</u>	<u>Total Payment</u>	<u>Outstanding Principal</u>
				38,500,000.00
2008/2009	660,000.00	2,619,281.25	3,279,281.25	37,840,000.00
2009/2010	730,000.00	1,709,962.50	2,439,962.50	37,110,000.00
2010/2011	760,000.00	1,676,437.50	2,436,437.50	36,350,000.00
2011/2012	790,000.00	1,641,562.50	2,431,562.50	35,560,000.00
2012/2013	820,000.00	1,605,337.50	2,425,337.50	34,740,000.00
2013/2014	855,000.00	1,567,650.00	2,422,650.00	33,885,000.00
2014/2015	890,000.00	1,528,387.50	2,418,387.50	32,995,000.00
2015/2016	930,000.00	1,487,437.50	2,417,437.50	32,065,000.00
2016/2017	995,000.00	1,444,125.00	2,439,125.00	31,070,000.00
2017/2018	1,060,000.00	1,397,887.50	2,457,887.50	30,010,000.00
2018/2019	1,135,000.00	1,348,500.00	2,483,500.00	28,875,000.00
2019/2020	1,210,000.00	1,295,737.50	2,505,737.50	27,665,000.00
2020/2021	1,290,000.00	1,239,487.50	2,529,487.50	26,375,000.00
2021/2022	1,375,000.00	1,179,525.00	2,554,525.00	25,000,000.00
2022/2023	1,460,000.00	1,115,737.50	2,575,737.50	23,540,000.00
2023/2024	1,555,000.00	1,047,900.00	2,602,900.00	21,985,000.00
2024/2025	1,650,000.00	975,787.50	2,625,787.50	20,335,000.00
2025/2026	1,960,000.00	894,562.50	2,854,562.50	18,375,000.00
2026/2027	2,060,000.00	804,112.50	2,864,112.50	16,315,000.00
2027/2028	2,170,000.00	708,937.50	2,878,937.50	14,145,000.00
2028/2029	2,290,000.00	608,587.50	2,898,587.50	11,855,000.00
2029/2030	2,420,000.00	502,612.50	2,922,612.50	9,435,000.00
2030/2031	2,555,000.00	387,481.25	2,942,481.25	6,880,000.00
2031/2032	3,365,000.00	246,881.25	3,611,881.25	3,515,000.00
2032/2033	3,515,000.00	83,481.25	3,598,481.25	0.00

BUDGET STATEMENT

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School District Budget Statement
for the School Year 2008-2009
Advertised Enrollments

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ESSEX - NUTLEY TOWN

ENROLLMENT CATEGORY	October 15, 2006 Actual	October 15, 2007 Actual	October 15, 2008 Estimated
00011 Pupils on Roll Regular Full-Time	3541	3497	3507
00012 Pupils on Roll Regular Shared-Time	7	3	
00021 Pupils on Roll - Special Full-Time	514	533	533
00022 Pupils on Roll - Special Shared-Time	3	3	3
00040 Private School Placements	40	50	50
00051 Pupils Sent to Other Districts-Reg Prog		2	
00052 Pupils Sent to Other Dists-Spec Ed Prog	9	7	7
00060 Pupils Received	7	8	7
00070 Pupils in State Facilities		1	1

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School District Budget Statement
for the School Year 2008-2009

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ESSEX - NUTLEY TOWN

Advertised Revenues

Budget Category	Account	2006-07 Actual	2007-08 Revised	2008-09 Anticipated
OPERATING BUDGET				
00121 Budgeted Fund Balance - Operating Budget	10-303		605,253	1,162,802
00122 Budgeted Fund Bal - Deposit to Capital Reserve	10-303		309,910	
00132 Withdraw from Cap Res-Excess Cost & Oth Cap Prj	10-309		73,801	613,273
Revenues from Local Sources:				
00150 Local Tax Levy	10-1210	40,079,296	42,055,862	43,162,248
00200 Tuition	10-1300	73,703	60,812	124,552
00242 Transportation Fees from Other LEAs	10-1420-1440	98,884	100,000	70,000
00251 Interest Earned on Capital Reserve Funds	10-1XXX	5,088	5,000	12,000
00252 Other Restricted Miscellaneous Revenues	10-1XXX	15,803	65,000	40,000
00253 Unrestricted Miscellaneous Revenues	10-1XXX	654,045	608,292	745,000
00260 SUBTOTAL		40,926,819	42,894,966	44,153,800
Revenues from State Sources:				
00280 Core Curriculum Standards Aid	10-3111	2,799,975	2,799,975	
00300 Transportation Aid	10-3120	345,006	345,006	
00310 Special Education Aid	10-3130	2,235,481	2,235,481	
00320 Bilingual Education	10-3140	65,426	65,426	
00354 Extraordinary Aid	10-3131	166,155		253,871
00355 Consolidated Aid	10-3195	475,088	475,088	
00356 Additional Formula Aid	10-3196	177,629	360,587	
00363 Categorical Special Education Aid	10-3132			2,184,130
00366 Equalization Aid	10-3176			4,682,151
00367 Categorical Security Aid	10-3177			294,869
00369 Categorical Transportation Aid	10-3121			360,632
00370 SUBTOTAL		6,264,760	6,281,563	7,775,653

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School District Budget Statement
for the School Year 2008-2009

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ESSEX - NUTLEY TOWN

Advertised Revenues

Budget Category	Account	2006-07 Actual	2007-08 Revised	2008-09 Anticipated
00408 Adjustment for Prior Year Encumbrances			364,246	
00409 Actual Revenues (Over)/Under Expenditures		659,229		
00410 TOTAL OPERATING BUDGET		47,850,808	50,529,739	53,705,528
GRANTS AND ENTITLEMENTS				
00420 Revenues from Local Sources	20-1XXX	13,623		
Revenues from State Sources:				
00430 Other Restricted Entitlements	20-32XX	334,900	276,801	262,631
00431 TOTAL REVENUES FROM STATE SOURCES		334,900	276,801	262,631
Revenues from Federal Sources:				
00440 Title I	20-4411-4416	141,675	135,724	127,317
00460 I.D.E.A. Part B (Handicapped)	20-4420-4429	973,588	721,874	734,804
00470 Vocational Education	20-4430		16,001	19,432
00500 Other	20-4XXX	164,372	115,185	129,944
00510 TOTAL REVENUES FROM FEDERAL SOURCES		1,279,635	988,784	1,011,497
00520 TOTAL GRANTS AND ENTITLEMENTS		1,628,158	1,265,585	1,274,128
REPAYMENT OF DEBT				
00530 Budgeted Fund Balance	40-303		1	
Revenues from Local Sources:				
00550 Local Tax Levy	40-1210	1,267,648	1,283,283	3,269,148
00570 TOTAL REVENUES FROM LOCAL SOURCES		1,267,648	1,283,283	3,269,148
Revenues from State Sources:				
00580 Debt Service Aid Type II	40-3160	11,714	11,020	1,311,714

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School District Budget Statement
for the School Year 2008-2009

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ESSEX - NUTLEY TOWN

Advertised Revenues

Budget Category	Account	2006-07 Actual	2007-08 Revised	2008-09 Anticipated
00590 TOTAL LOCAL REPAYMENT OF DEBT				
00639 Actual Revenues (Over)/Under Expenditures		1,279,362	1,294,304	4,580,862
00640 TOTAL REPAYMENT OF DEBT		15,254		
00660 TOTAL REVENUES/SOURCES		1,294,616	1,294,304	4,580,862
		50,773,582	53,089,628	59,560,518

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School District Budget Statement
for the School Year 2008-2009
Advertised Appropriations

Page: B 1

ESSEX - NUTLEY TOWN

Budget Category	Account	2006-07 Expenditures	2007-08 Rev. Approp.	2008-09 Appropriations
GENERAL CURRENT EXPENSE				
INSTRUCTION				
00770 Regular Programs	11-1XX-100-XXX	17,666,840	18,108,745	19,059,371
00780 Special Education	11-2XX-100-XXX	2,442,063	2,452,751	3,388,028
00790 Basic Skills/Remedial	11-230-100-XXX	744,937	804,627	746,338
00800 Bilingual Education	11-240-100-XXX	158,370	168,429	203,940
00810 Vocational Programs - Local	11-3XX-100-XXX	2,500		2,500
00820 School-Spon. Co/Extra-Curr. Activities	11-401-100-XXX	148,400	164,100	170,340
00830 School Sponsored Athletics	11-402-100-XXX	777,519	847,588	870,353
00840 Other Instructional Programs	11-4XX-100-XXX			269,482
00850 Community Services Programs/Operations	11-800-330-XXX	6,376	7,200	13,400
Support Services:				
00860 Tuition	11-000-100-XXX	2,347,114	3,300,877	2,670,682
00880 Health Services	11-000-213-XXX	536,213	580,022	624,217
00881 Students - Related & Extraordinary	11-000-216,217	742,374	826,559	745,688
00890 Guidance	11-000-218-XXX	1,104,117	1,229,471	1,311,836
00900 Child Study Teams	11-000-219-XXX	820,393	850,041	867,178
00910 Improvement of Instructional Services	11-000-221-XXX	308,492	351,306	335,963
00920 Educational Media Services - School Library	11-000-222-XXX	738,843	821,864	838,671
00921 Instructional Staff Training Services	11-000-223-XXX	16,398	26,545	25,350
00930 General Administration	11-000-230-XXX	983,068	877,297	801,503
00940 School Administration	11-000-240-XXX	2,592,728	2,468,568	2,380,764
00942 Central Svcs & Admin Info Technology	11-000-25X-XXX	1,038,482	990,421	1,120,794
00950 Operation and Maintenance of Plant Services	11-000-26X-XXX	4,680,470	4,659,825	4,986,173
00960 Student Transportation Services	11-000-270-XXX	1,513,254	1,680,807	1,770,038
00971 Personal Services - Employee Benefits	11-XXX-XXX-2XX	6,891,168	8,386,704	9,295,504
00980 Food Services	11-000-310-XXX	156,766	125,000	160,000
00990 Total Support Services Expenditures		24,469,880	27,175,307	27,934,361
01000 TOTAL GENERAL CURRENT EXPENSE		46,416,885	49,728,747	52,658,113
CAPITAL EXPENDITURES				
01010 Deposit to Capital Reserve	10-604		309,910	
01015 Interest Earned on Capital Reserve	10-604		5,000	12,000
01020 Equipment	12-XXX-XXX-73X	237,014	183,790	83,000

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**** ** s Well Run and No Errors were Detected *****

School District Budget Statement
for the School Year 2008-2009
Advertised Appropriations

Page: B 2

ESSEX - NUTLEY TOWN

Budget Category	Account	2006-07 Expenditures	2007-08 Rev. Approp.	2008-09 Appropriations
01030 Facilities Acquisition and Construction Services	12-000-4XX-XXX	1,017,167	302,292	339,142
01035 Capital Reserve-Transfer to Capital Expend Fund	12-000-4XX-931	179,742		613,273
01040 TOTAL CAPITAL EXPENDITURES		1,433,923	800,992	1,047,415
01240 OPERATING BUDGET GRAND TOTAL		47,850,808	50,529,739	53,705,528
GRANTS AND ENTITLEMENTS				
01250 Local Projects	20-XXX-XXX-XXX	13,623		
Other State Projects:				
01265 Nonpublic Textbooks	20-XXX-XXX-XXX	33,353	28,557	29,407
01270 Nonpublic Auxiliary Services	20-XXX-XXX-XXX	130,597	115,016	115,015
01280 Nonpublic Handicapped Services	20-XXX-XXX-XXX	86,271	75,271	57,135
01290 Nonpublic Nursing Services	20-XXX-XXX-XXX	44,105	37,489	40,028
01295 Nonpublic Technology Initiative	20-XXX-XXX-XXX	24,080	20,468	21,046
01320 Other Special Projects	20-XXX-XXX-XXX	16,494		
01330 Total State Projects		334,900	276,801	262,631
Federal Projects:				
01340 Title I	20-XXX-XXX-XXX	141,675	135,724	127,317
01360 I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	973,588	721,874	734,804
01370 Vocational Education	20-XXX-XXX-XXX		16,001	19,432
01400 Other Special Projects	20-XXX-XXX-XXX	164,372	115,185	129,944
01410 Total Federal Projects		1,279,635	988,784	1,011,497
01420 TOTAL GRANTS AND ENTITLEMENTS		1,628,158	1,265,585	1,274,128
REPAYMENT OF DEBT				
01430 Repayment of Debt - Regular	40-701-510-XXX	1,294,616	1,294,304	4,580,862
01480 TOTAL REPAYMENT OF DEBT		1,294,616	1,294,304	4,580,862
01490 Total Expenditures		50,773,582	53,089,628	59,560,518

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School District Budget Statement
for the School Year 2008-2009
Detailed Recapitulation of Balances

Page: C 1

ESSEX - NUTLEY TOWN

Budget Category (1)	General Fund (Unreserved) (2)	General Fund (Reserved) Cap. Reserve Account (3)	Gen. Fund (Reserved) Adult Ed. Programs (4)	General Fund (Reserved) Maintenance Reserve Acct. (5)	General Fund (Reserved) Legal Reserves (6)
01595 Est. Approp. Bal. 6-30-06 (Prior Budg)	870,715	177,638	0	0	0
01600 Approp. Balances 6-30-06 (from Audit)	1,263,330	159,263	0	0	1,063,860
01605 Est. Approp. Bal. 6-30-07 (Prior Budg)	921,469	482,850	0	0	0
01610 Approp. Balances 6-30-07 (from Audit)	653,431	489,609	0	0	605,253
01620 Amount Budgeted during FY 07-08	-309,910	241,109	0	0	-605,253
01630 Add. Bal. to be Approp during FY 07-08	0	0	0	0	0
01640 Add. Bal. Anticipated during FY 07-08	995,331	0	0	0	0
01650 Approp. Bal. 6-30-08 (est.) before Trans.	1,338,852	730,718	0	0	0
01653 Anti. Excess GF Bal. Trans during FY 07-08	0	0	0	0	0
01655 Approp. Bal. 6-30-08 (est.) after Transfer	1,338,852	730,718	0	0	0
01660 Amount Budgeted in FY 08-09	-1,162,802	-601,273	0	0	0
01670 Appropriation Balances 6/30/09(est.)	176,050	129,445	0	0	0

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School District Budget Statement
for the School Year 2008-2009
Detailed Recapitulation of Balances

Page: C 2

ESSEX - NUTLEY TOWN

Budget Category (1)	General Fund (Reserved) Tuition Reserve (7)	General Fund (Reserved) Current Expense Emergency Res. (8)	Debt Service (Unreserved) (9)	Debt Service (Reserved) For Debt Repayment (10)	Totals (11)
01595 Est. Approp. Bal. 6-30-06 (Prior Budg)	0	0	0	0	1,048,353
01600 Approp. Balances 6-30-06 (from Audit)	0	0	15,255	0	2,501,708
01605 Est. Approp. Bal. 6-30-07 (Prior Budg)	0	0	0	0	1,404,319
01610 Approp. Balances 6-30-07 (from Audit)	0	0	1	0	1,748,294
01620 Amount Budgeted during FY 07-08	0	0	-1	0	-674,055
01630 Add. Bal. to be Approp during FY 07-08	0	0	0	0	0
01640 Add. Bal. Anticipated during FY 07-08	0	0	0	0	995,331
01650 Approp. Bal. 6-30-08 (est.) before Trans.	0	0	0	0	2,069,570
01653 Anti. Excess GF Bal. Trans during FY 07-08	0	0	0	0	0
01655 Approp. Bal. 6-30-08 (est.) after Transfer	0	0	0	0	2,069,570
01660 Amount Budgeted in FY 08-09	0	0	0	0	-1,764,075
01670 Appropriation Balances 6/30/09(est.)	0	0	0	0	305,495

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The Advertised Section of the School District Budget Statement

2008 - 2009

ESSEX - NUTLEY TOWN

Per Pupil Cost Calculations

	2005-06 Actual	2006-07 Actual	2007-08 Original Budget	2007-08 Revised Budget	2008-09 Proposed Budget
	(1)	(2)	(3)	(4)	(5)
Per Pupil Cost Calculations:					
Total Comparative Per Pupil Cost	9,869	10,469	10,945	11,095	11,931
Total Classroom Instruction	5,888	6,232	6,572	6,644	7,337
Classroom-Salaries and Benefits	5,694	5,968	6,318	6,369	7,029
Classroom-General Supplies and Textbooks	175	240	230	250	249
Classroom-Purchased Services and Other	18	24	24	25	60
Total Support Services	1,183	1,257	1,413	1,430	1,455
Support Services-Salaries and Benefits	1,069	1,163	1,297	1,307	1,329
Total Administrative Costs	1,200	1,332	1,269	1,296	1,296
Administration-Salaries and Benefits	990	1,105	1,068	1,077	1,099
Total Operations and Maintenance of Plant	1,238	1,298	1,313	1,336	1,428
Operations & Maintenance of Plant-Salary & Ben.	756	821	874	881	921
Total Food Services Costs	63	39	31	31	40
Total Extracurricular Costs	249	264	285	296	307
Total Equipment Costs	17	58	21	46	21
Employee Benefits as a % of Salaries	21.9	21.7	25.7	25.8	26.7

The information presented in columns 1 through 3 as well as the related descriptions of the per pupil cost calculations are contained in the 2008 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 2007-08 revised appropriations and 2008-09 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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New Jersey State Department of Education
Division of Finance
2008 - 2009

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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 \$613273 to be withdrawn from the Board of Education's approved Capital Reserve Account to supplement the approved 09/28/2004 referendum of \$ 14930383 for payment to contractors . The additional Capital Reserve funds are needed in addition to the approved \$14930383 for the capital project because of orig est were exceeded..

OTHER ITEMS

NUTLEY PUBLIC SCHOOL BUDGET 2008-2009

PUBLIC BUDGET HEARING

Monday, March 24, 2008 at 8:00 p.m.
John H. Walker Middle School Library
325 Franklin Avenue

PUBLIC VOTING

Tuesday, April 15, 2008 from 2:30 to 9:00 p.m.

- 1.) Approval of taxes for 2008-2009 Budget
(General Fund)
- 2.) Election of three members to the School Board
for three year terms.

WHO MAY VOTE?

U.S. Citizens, 18 years of age
Residents of Essex County for 30 days
You must have been a registered voter in your district
on or before March 25, 2008

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 15, 2008

QUESTION 1

RESOLVED, that there should be raised for General Funds \$ 43,162,248 for the ensuing School Year (2008-09).
Included in the General Fund Budget is \$613,273 from the Capital Reserve Account
to supplement the voter approved Referendum of September 28, 2004.

YES NO

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

1A

2A

3A

4A

5A

Vincent Moscaritola

Walter Sautter

Gerard M. Parisi

Steven Rogers

Kenneth Reilly