



**NUTLEY SCHOOL DISTRICT
BUDGET
2009-2010**

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A LETTER TO THE PEOPLE OF NUTLEY

I am privileged to present you with the proposed School Budget for the 2009-2010 school year. This budget is the product of the efforts of many people – the school staff, the administration and the members of your Board of Education. The budget represents the financial plan to operate the district schools next year.

The 2009-2010 budget reflects our continuing efforts to provide an exceptional cost effective quality educational experience for our students. Our goals are to maintain all existing programs at their current levels, enhance programs where possible and strive to introduce new curricula that will prepare all students for future endeavors. We understand that we can never rest in our efforts to improve the services for the children of this community.

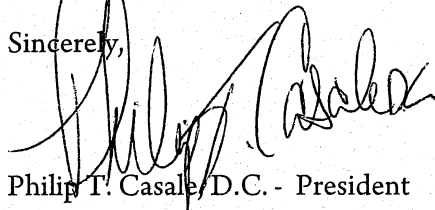
The Nutley School District has always taken pride in its ability to deliver an excellent education to its pupils at a reasonable cost to the taxpayers. The most recent information again proves this. According to the 2009 comparative spending guide, the average actual cost per pupil to educate a child in a New Jersey K-12 district with an enrollment of 3,501 or greater for the 2007-2008 school year was \$12,881. The cost for Nutley was \$11,408. Nutley ranked 31st lowest of 105 similar sized districts and was the third lowest spending district in Essex County.

Next years' budget is supported by a 5% increase in state aid and the proposed tax levy will increase by 3.70% over our current year. In last school year, the district appropriated over \$1.7 million from surplus and capital reserve funds in efforts to keep the tax rate down. Unfortunately, the district does not have the opportunity to do this again. This will cause the tax rate to increase by 6.40% and the average assessed home valued at \$400,100 to increase by \$272.07.

Additional information regarding the 2009-2010 budget is contained in this booklet. You will also find information about the superior performance by our students on state standardized tests. They were above the average performance for pupils in New Jersey and in districts with similar characteristics.

Tuesday, April 21, 2009 is School Election Day for members of the Board of Education and the vote on next year's school budget. I encourage all Nutley citizens to learn the facts about the budget and go to the polls to cast their vote.

Sincerely,



Philip T. Casale, D.C. - President

Nutley Board of Education

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 School Facility
 - 262-Custodial Services
 - 263-Care and Upkeep of Grounds
 - 266-Security
 - 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

REVENUES

| | Actual 2007-08 | Budget 2008-09 | Proposed 2009-10 |
|------------------------------------|-------------------|-------------------|---------------------|
| <u>GENERAL FUND</u> | | | |
| Local Sources: | | | |
| Budgeted Fund Balance | | 1,162,802 | |
| Withdrawal from Capital Reserve | | 613,273 | |
| Transfer from Other Funds | 1,166,436 | | |
| | 1,166,436 | 1,776,075 | 0 |
| Tuition Receipts | 149,591 | 124,552 | 131,730 |
| Transportation Fee - LEAs | 111,952 | 70,000 | 60,000 |
| Interest Capital Reserve | 10,431 | 12,000 | 400 |
| Restricted Miscellaneous | 83,358 | 40,000 | 200,000 |
| Miscellaneous | 167,917 | 745,000 | 152,615 |
| Local Tax Levy | 42,055,862 | 43,162,248 | 45,383,331 |
| Total Local Sources | 42,579,111 | 44,153,800 | 45,928,076 |
| State Sources: | | | |
| Foundation Aid/Core Curriculum Aid | 2,799,975 | 0 | 0 |
| Transportation Aid | 345,006 | 0 | 0 |
| Special Education Aid | 2,235,481 | 0 | 0 |
| Bilingual Education Aid | 65,426 | 0 | 0 |
| Consolidated Aid | 475,088 | 0 | 0 |
| Additional Aid | 360,587 | 0 | 0 |
| Extraordinary Aid | 142,583 | 253,871 | 100,000 |
| Categorical Special Education Aid | | 2,184,130 | 2,251,799 |
| Equalization Aid | | 4,682,151 | 4,869,990 |
| Categorical Security Aid | | 294,869 | 316,709 |
| Categorical Transportation Aid | | 360,632 | 459,373 |
| Total State Sources | 6,424,146 | 7,775,653 | 7,997,871 |
| Medicaid Reimbursement | | | 12,548 |
| Prior Year Encumbrances | | 243,367 | 0 |
| Deficiency of Rev. Over/Under | (97,581) | | |
| TOTAL GENERAL FUND | 50,072,112 | 53,948,895 | 53,938,495 |
| <u>SPECIAL REVENUE FUND</u> | | | |
| Revenue from Local Sources: | 80,443 | 0 | 0 |
| State Projects: | | | |
| Restricted Entitlements | 1,036,189 | 422,666 | 359,267 |
| Total State Projects | 1,036,189 | 422,666 | 359,267 |
| Federal: | | | |
| Title I | 152,026 | 293,774 | 249,708 |
| IDEA(Hdcp.) | 953,280 | 877,975 | 746,278 |
| Vocational | 22,861 | 21,521 | 18,293 |
| Other | 147,544 | 150,560 | 127,977 |
| Total Federal Projects | 1,275,711 | 1,343,830 | 1,142,256 |
| TOTAL SPECIAL PROJECTS | 2,392,343 | 1,766,496 | 1,501,523 |

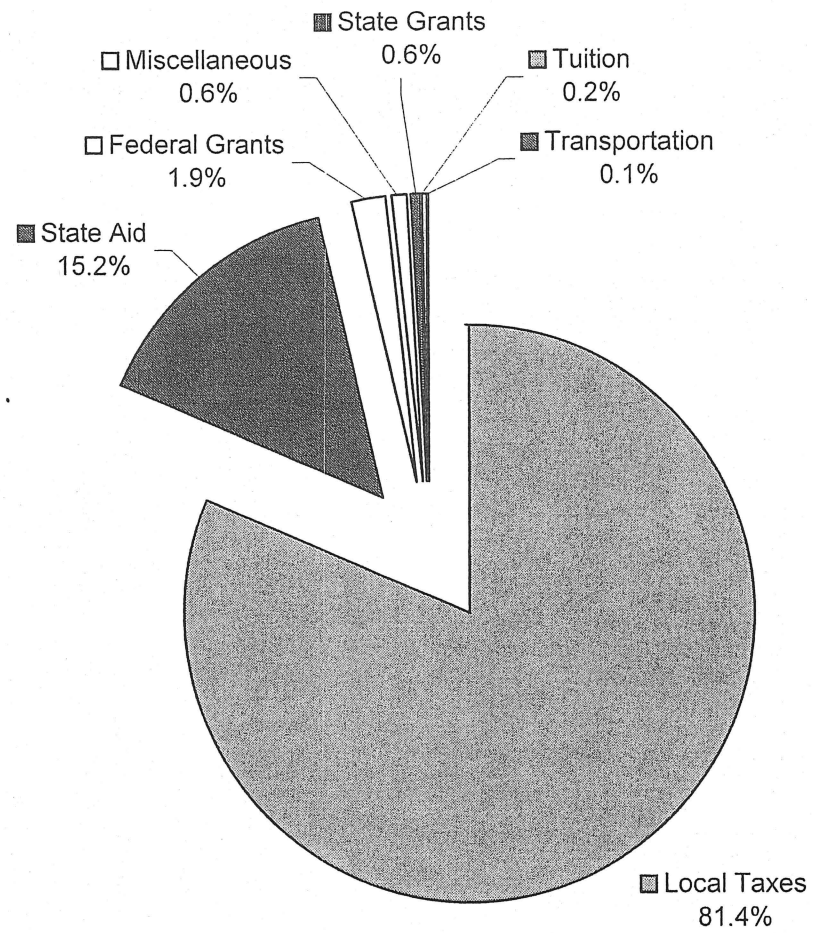
REVENUES (Continued)

| | <u>Actual</u> <u>2007-08</u> | <u>Budget</u> <u>2008-09</u> | <u>Proposed</u> <u>2009-10</u> |
|-------------------------------|---------------------------------|---------------------------------|-----------------------------------|
| <u>DEBT SERVICE</u> | | | |
| State Aid | 11,020 | 1,311,714 | 975,985 |
| Local Tax Levy | 1,283,284 | 3,269,148 | 2,765,764 |
| Budgeted Fund Balance | 0 | 2 | 0 |
| Total Debt Service | 1,294,304 | 4,580,864 | 3,741,749 |
| Deficiency of Rev. Over/Under | (1) | | |
| TOTAL DEBT SERVICE | 1,294,303 | 4,580,864 | 3,741,749 |
| TOTAL BUDGET | 53,758,758 | 60,296,255 | 59,181,767 |

BUDGET REVENUE DISTRIBUTION

| <u>SOURCE</u> | <u>2009 - 2010</u> | |
|----------------|----------------------|---------------------|
| | <u>AMOUNT</u> | <u>% of REVENUE</u> |
| Local Taxes | \$ 48,149,095 | 81.4% |
| State Aid | 8,973,856 | 15.2% |
| Federal Grants | 1,142,256 | 1.9% |
| Miscellaneous | 365,563 | 0.6% |
| State Grants | 359,267 | 0.6% |
| Tuition | 131,730 | 0.2% |
| Transportation | 60,000 | 0.1% |
| Total Revenue | <u>\$ 59,181,767</u> | <u>100.0%</u> |

Revenue Distribution
Total Revenue = \$59,181,767



EXPENDITURE SUMMARY

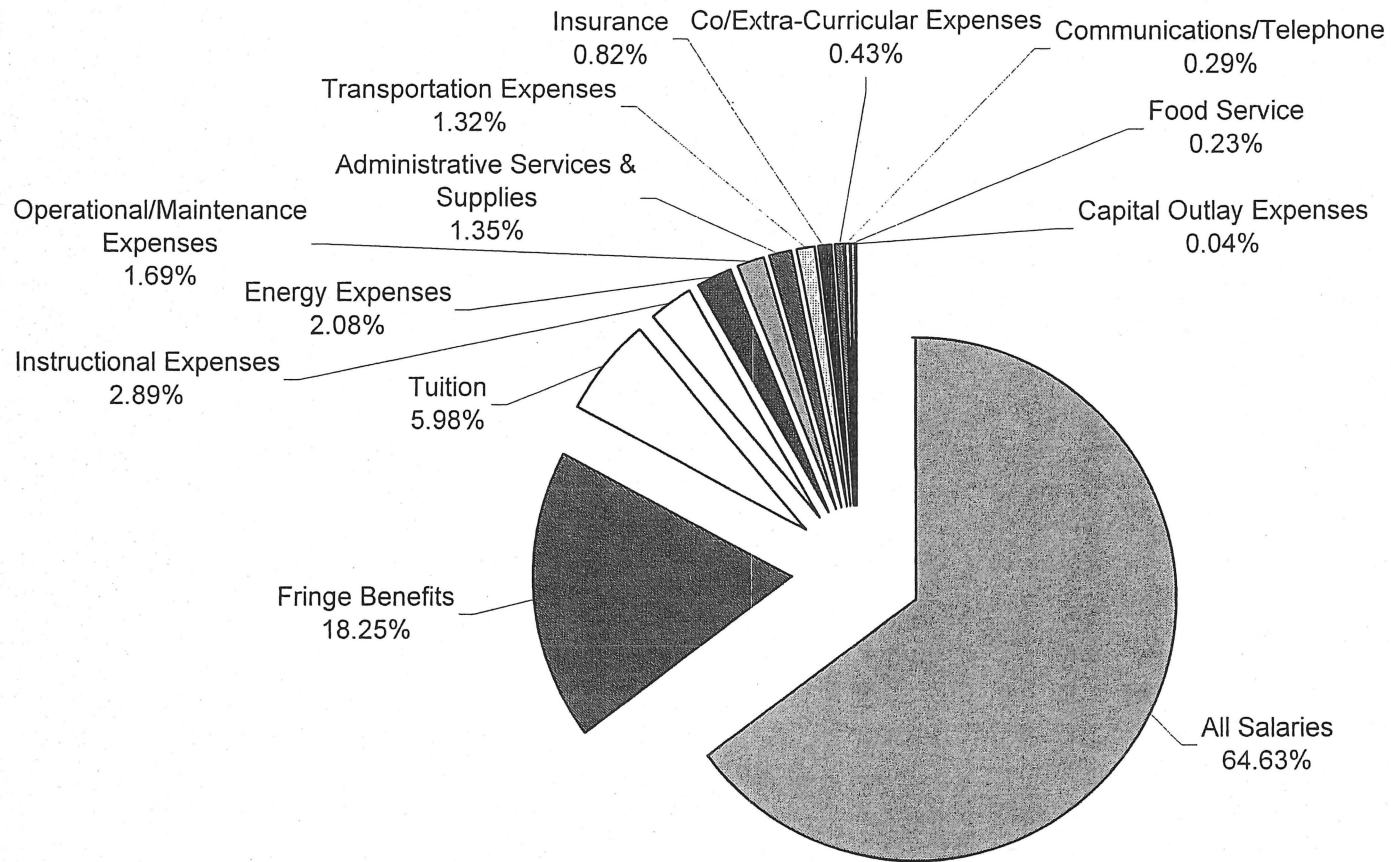
| <u>Account</u> | <u>Description</u> | <u>Actual 2007-08</u> | <u>Budget 2008-09</u> | <u>Proposed 2009-10</u> |
|------------------------------------|---|---------------------------|---------------------------|-----------------------------|
| CURRENT EXPENSE - (Fund 11) | | | | |
| 1XX-100 | Regular & Home Instruction | 18,515,442 | 18,464,418 | 18,466,593 |
| 2XX-100 | Special Education | 2,779,684 | 3,388,028 | 3,654,571 |
| 230-100 | Basic Skills | 874,307 | 746,338 | 536,851 |
| 240-100 | Bilingual | 190,127 | 205,232 | 240,232 |
| 3XX-100 | Local Vocational | 2,500 | 2,500 | 2,500 |
| 401-100 | Extracurricular | 178,407 | 170,340 | 108,000 |
| 402-100 | Athletics | 769,849 | 884,976 | 536,527 |
| 4XX-100 | Other Instructional Programs | 190,011 | 269,482 | 267,147 |
| 800-330 | Community Services | 14,483 | 13,400 | 13,000 |
| 000-100 | Tuition | 2,287,609 | 3,071,108 | 3,223,647 |
| 000-213 | Health Services | 627,535 | 628,378 | 666,121 |
| 000-21X | Speech, OT, PT & Related Svcs | 599,761 | 507,488 | 607,425 |
| 000-217 | Other Extraordinary Student Services | 314,096 | 247,325 | 356,092 |
| 000-218 | Guidance Services | 1,041,107 | 1,242,203 | 1,229,004 |
| 000-219 | Child Study Team | 930,336 | 867,213 | 1,047,720 |
| 000-221 | Improvement of Instruction | 256,716 | 335,963 | 204,777 |
| 000-222 | Library/Media Service | 849,499 | 863,902 | 832,493 |
| 000-223 | Instruct. Staff Train. Serv. | 13,359 | 25,350 | 24,950 |
| 000-230 | General Administration | 1,016,461 | 1,264,681 | 1,060,264 |
| 000-240 | School Administration | 2,981,512 | 2,864,448 | 2,924,772 |
| 000-25X | Central Services & Admin IT | 1,067,057 | 1,138,044 | 1,122,625 |
| 000-26X | Operation/Maint. of Plant | 4,706,502 | 4,949,627 | 4,766,887 |
| 000-270 | Pupil Transportation | 1,613,184 | 1,856,771 | 1,729,855 |
| 000-291 | Employee Benefits | 7,704,224 | 9,060,860 | 10,171,042 |
| 000-310 | Food Services | 175,000 | 160,000 | 125,000 |
| CURRENT EXPENSE TOTAL | | 49,698,768 | 53,228,075 | 53,918,095 |
| CAPITAL OUTLAY - (Fund 12) | | | | |
| | Increase in Capital Reserve | | 0 | 0 |
| | Interest Deposit to Capital Reserve | | 12,000 | 400 |
| | Equipment | 214,685 | 95,547 | 20,000 |
| | Construction Services | 158,659 | | |
| | Capital Reserve-Trans to Capital Projects | | 613,273 | |
| CAPITAL OUTLAY TOTAL | | 373,344 | 720,820 | 20,400 |
| GENERAL FUND TOTAL | | 50,072,112 | 53,948,895 | 53,938,495 |
| SPECIAL REVENUE - (Fund 20) | | 2,392,343 | 1,766,496 | 1,501,523 |
| DEBT SERVICE - (Fund 40) | | 1,294,303 | 4,580,864 | 3,741,749 |
| BUDGET TOTAL | | 53,758,758 | 60,296,255 | 59,181,767 |

GENERAL FUND COST DISTRIBUTION

| | <u>2009-2010</u> | |
|------------------------------------|---------------------------------|--------------------------|
| <u>ITEM</u> | <u>AMOUNT</u> | <u>% of BUDGET</u> |
| All Salaries | \$ 34,859,109 | 64.63% |
| Fringe Benefits | 9,844,480 | 18.25% |
| Tuition - Out of District | 3,223,647 | 5.98% |
| Instructional Expenses | 1,559,775 | 2.89% |
| Energy Expenses | 1,120,193 | 2.08% |
| Operational/Maintenance Expenses | 910,000 | 1.69% |
| Administrative Services & Supplies | 728,419 | 1.35% |
| Transportation Expenses | 712,465 | 1.32% |
| Insurance | 444,691 | 0.82% |
| Co/Extra-Curricular Expenses | 232,614 | 0.43% |
| Communications/Telephone | 157,702 | 0.29% |
| Food Service | 125,000 | 0.23% |
| Capital Outlay Expenses | 20,400 | 0.04% |
| Total Expenses | <u><u>\$ 53,938,495</u></u> | <u><u>100.0%</u></u> |

General Fund Cost Distribution

Total Costs = \$53,938,495



CURRENT EXPENSE
REGULAR INSTRUCTION

| <u>Account #</u> | <u>Description</u> | <u>Actual 2007-08</u> | <u>Budget 2008-09</u> | <u>Proposed 2009-10</u> |
|------------------|----------------------------------|---------------------------|---------------------------|-----------------------------|
| 11-110-100-101 | Kdg. Teachers' Salaries | 566,667 | 602,400 | 560,417 |
| 11-120-100-101 | 1-5 Teachers' Salaries | 6,649,660 | 6,733,689 | 6,940,817 |
| 11-130-100-101 | 6-8 Teachers' Salaries | 4,036,073 | 4,149,195 | 4,248,317 |
| 11-140-100-101 | 9-12 Teachers' Salaries | 5,673,724 | 5,805,429 | 5,710,814 |
| | Teachers' Salaries Total | 16,926,124 | 17,290,713 | 17,460,365 |
| 11-150-100-101 | Salaries-Home Instruction | 46,347 | 70,720 | 70,000 |
| 11-150-100-320 | Purchases Prof- Services | 45,128 | 26,250 | 28,000 |
| 11-190-100-340 | Prof./Tech. Services | 29,060 | 37,890 | 50,000 |
| 11-190-100-500 | Other Pur. Instruct. Serv. | 79,283 | 56,066 | 68,943 |
| 11-190-100-610 | Teaching Supplies | 1,171,220 | 712,661 | 573,298 |
| 11-190-100-640 | Textbooks | 200,716 | 225,909 | 177,487 |
| 11-190-100-890 | Misc. Instruct. Expense | 17,564 | 44,209 | 38,500 |
| | Sub-Total | 1,589,318 | 1,173,705 | 1,006,228 |
| | Regular Instruction Total | 18,515,442 | 18,464,418 | 18,466,593 |

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 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 2009-10 there are 242.35 teachers 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 2007-08</u> | <u>Budget 2008-09</u> | <u>Proposed 2009-10</u> |
|------------------|-------------------------|---------------------------|---------------------------|-----------------------------|
| 11-150-100-101 | Teachers' Salaries | 46,347 | 70,720 | 70,000 |
| 11-150-100-320 | Prof./Educational Serv. | 45,128 | 26,250 | 28,000 |
| 11-150-100-800 | Misc. Instruct. Expense | 0 | 0 | 0 |
| | Total | 91,475 | 96,970 | 98,000 |

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 2007-08</u> | <u>Budget 2008-09</u> | <u>Proposed 2009-10</u> |
|--------------------------------|---------------------------------------|---------------------------|---------------------------|-----------------------------|
| 11-204-100- | <u>Learning/Language Disabilities</u> | | | |
| | 101 Teachers' Salaries | 1,191,761 | 1,276,990 | 1,175,484 |
| | 106 Aides' Salaries | 295,590 | 202,385 | 361,726 |
| | 610 Supplies | 12,359 | 12,800 | 12,800 |
| | 640 Textbooks | 4,342 | 4,550 | 5,250 |
| | 800 Misc. Expenses | | | 100 |
| | Total | 1,504,052 | 1,496,725 | 1,555,360 |
| 11-213-100- | <u>Resource Room/Center</u> | | | |
| | 101 Teachers' Salaries | 970,065 | 965,670 | 828,782 |
| | 610 Supplies | 13,546 | 14,100 | 14,000 |
| | 640 Textbooks | 982 | 1,050 | 1,000 |
| | 800 Misc. Expenses | 0 | 0 | 100 |
| | Total | 984,593 | 980,820 | 843,882 |
| 11-214-100 | <u>Autism Program</u> | | | |
| | 101 Teachers' Salaries | 4,176 | 437,010 | 578,491 |
| | 106 Other Salaries | 14,636 | 167,935 | 329,275 |
| | 320 Prof. Educational Services | | 12,000 | 15,000 |
| | 610 Supplies | | 15,000 | 10,000 |
| | 800 Misc. Expenses | | | 2,000 |
| | Total | 18,812 | 631,945 | 934,766 |
| 11-21X-100- | <u>Pre-School Disabilities</u> | | | |
| | 101 Teachers' Salaries | 182,650 | 186,928 | 223,907 |
| | 106 Aides' Salaries | 87,396 | 89,310 | 93,656 |
| | 320 Prof. Educational Services | | | 2,900 |
| | 600 Supplies | 2,181 | 2300 | 0 |
| | 800 Misc. Expenses | | 0 | 100 |
| | Total | 272,227 | 278,538 | 320,563 |
| Special Education Total | | 2,779,684 | 3,388,028 | 3,654,571 |

Every Special Education classification is broken down into accounts for teacher salaries, instructional aide salaries, teaching supplies, textbooks and miscellaneous instructional expenses. In 2009-10 there will be 46.09 Special Education teachers and 33 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 amount of \$2,251,799 supplement the Special Education program.

BASIC SKILLS

| <u>Account #</u> | <u>Description</u> | <u>Actual 2007-08</u> | <u>Budget 2008-09</u> | <u>Proposed 2009-10</u> |
|------------------|--------------------|---------------------------|---------------------------|-----------------------------|
| 11-230-100-101 | Teachers' Salaries | 872,974 | 740,288 | 534,101 |
| 11-230-100-106 | Aides' Salaries | | 2,300 | |
| 11-230-100-610 | Supplies | 1,183 | 2,600 | 2,450 |
| 11-230-100-640 | Textbooks | | 1,000 | |
| 11-230-100-800 | Misc. Expenses | 150 | 150 | 300 |
| | Total | 874,307 | 746,338 | 536,851 |

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 2009-10 there are 13.32 teaching positions in Basic Skills.

BILINGUAL

| <u>Account #</u> | <u>Description</u> | <u>Actual 2007-08</u> | <u>Budget 2008-09</u> | <u>Proposed 2009-10</u> |
|------------------|--------------------|---------------------------|---------------------------|-----------------------------|
| 11-240-100-101 | Teachers' Salaries | 185,565 | 196,768 | 234,306 |
| 11-240-100-610 | Supplies | 4,051 | 5,502 | 5,926 |
| 11-240-100-640 | Textbooks | | 2,962 | |
| 11-240-100-800 | Misc. Expenses | 511 | | |
| | Total | 190,127 | 205,232 | 240,232 |

Bilingual -

A special temporary program for non-English speaking children. Instructors are employed to teach English as a second language. Two teachers will be employed in this program during 2009-10.

LOCAL VOCATIONAL

| <u>Account #</u> | <u>Description</u> | <u>Actual 2007-08</u> | <u>Budget 2008-09</u> | <u>Proposed 2009-10</u> |
|------------------|--------------------|---------------------------|---------------------------|-----------------------------|
| 11-301-100-101 | Teachers' Salaries | 2,500 | 2,500 | 2,500 |
| 11-301-100-610 | Supplies | 0 | 0 | 0 |
| 11-301-100-640 | Textbooks | 0 | 0 | 0 |
| | Total | 2,500 | 2,500 | 2,500 |

Local Vocational -

The high school offers a special course in health dynamics for students planning to pursue a career in the related medical fields. This function includes salaries for extra compensation of the instructor who teaches the course which is in addition to a regular full-time assignment.

EXTRACURRICULAR ACTIVITIES

| <u>Account #</u> | <u>Description</u> | <u>Actual 2007-08</u> | <u>Budget 2008-09</u> | <u>Proposed 2009-10</u> |
|------------------|---------------------------|---------------------------|---------------------------|-----------------------------|
| 11-401-100-100 | Salaries | 171,557 | 167,240 | 98,000 |
| 11-401-100-500 | Supplies (300-500 series) | | 2,000 | |
| 11-401-100-600 | Supplies | 6,850 | 250 | |
| 11-401-100-800 | Misc. Expenses | | 850 | 10,000 |
| | Total | 178,407 | 170,340 | 108,000 |

Extracurricular Activities -

Salaries for class and club advisors at all schools including such activities as student government, drama, safety patrol, band and choral groups, newspaper, yearbook and numerous clubs. Funds are also provided for intramural sports activities in grades 5-8.

ATHLETICS

| <u>Account #</u> | <u>Description</u> | <u>Actual 2007-08</u> | <u>Budget 2008-09</u> | <u>Proposed 2009-10</u> |
|------------------|--------------------|---------------------------|---------------------------|-----------------------------|
| 11-402-100-100 | Athletic Salaries | 448,580 | 578,146 | 397,684 |
| 11-402-100-500 | Purchased Services | 49,916 | 45,297 | 25,297 |
| 11-402-100-600 | Supplies | 106,834 | 102,183 | 49,601 |
| 11-402-100-800 | Other Expenses | 164,519 | 159,350 | 63,945 |
| | Total | 769,849 | 884,976 | 536,527 |

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.

Gifted and Talented/Music Programs

| <u>Account #</u> | <u>Description</u> | <u>Actual 2007-08</u> | <u>Budget 2008-09</u> | <u>Proposed 2009-10</u> |
|------------------|---------------------------|---------------------------|---------------------------|-----------------------------|
| 11-4XX-100-100 | Salaries | 188,019 | 194,604 | 183,376 |
| 11-4XX-100-500 | Supplies (300-500 series) | 570 | 64,650 | 60,271 |
| 11-4XX-100-600 | Supplies & Materials | 1,210 | 8,728 | 22,000 |
| 11-4XX-100-800 | Misc. Expenses | 212 | 1,500 | 1,500 |
| | Total | 190,011 | 269,482 | 267,147 |

Included in these accounts are the operating cost of the Gifted and Talented program and also the music programs.

COMMUNITY SERVICE

| <u>Account #</u> | <u>Description</u> | <u>Actual 2007-08</u> | <u>Budget 2008-09</u> | <u>Proposed 2009-10</u> |
|------------------|--------------------|---------------------------|---------------------------|-----------------------------|
| 11-800-330-100 | Salaries | 14,483 | 13,400 | 13,000 |

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 2007-08</u> | <u>Budget 2008-09</u> | <u>Proposed 2009-10</u> |
|------------------|---------------------------------------|---------------------------|---------------------------|-----------------------------|
| 11-000-100-56X | Tuition - Special Ed. & Vocational | 2,287,609 | 3,071,108 | 3,223,647 |

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 2009-10, it is projected that 55 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 2007-08</u> | <u>Budget 2008-09</u> | <u>Proposed 2009-10</u> |
|----------------|--------------------------|---------------------------|---------------------------|-----------------------------|
| 11-000-213-100 | Salaries | 522,765 | 542,167 | 576,171 |
| 11-000-213-300 | Prof./Tech. Services | 87,168 | 71,161 | 75,000 |
| 11-000-213-500 | Other Purchased Services | | 100 | |
| 11-000-213-600 | Supplies | 17,602 | 14,700 | 14,700 |
| 11-000-213-800 | Miscellaneous Expenses | | 250 | 250 |
| | Total | 627,535 | 628,378 | 666,121 |

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 2007-08</u> | <u>Actual 2008-09</u> | <u>Proposed 2009-10</u> |
|----------------|-------------------------|---------------------------|---------------------------|-----------------------------|
| 11-000-216-100 | Salaries | 433,730 | 392,863 | 487,925 |
| 11-000-216-320 | Prof. Educational Serv. | 161,971 | 110,425 | 115,000 |
| 11-000-216-600 | Supplies | 4,060 | 4,200 | 4,500 |
| | Total | 599,761 | 507,488 | 607,425 |

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. This function includes six salaries.

EXTRAORDINARY STUDENT SERVICES

| <u>Account</u> | <u>Description</u> | <u>Actual 2007-08</u> | <u>Budget 2008-09</u> | <u>Proposed 2009-10</u> |
|----------------|-------------------------|---------------------------|---------------------------|-----------------------------|
| 11-000-217-100 | Salaries | 314,096 | 247,325 | 356,092 |
| 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 | 314,096 | 247,325 | 356,092 |

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. This function includes 16 salaries.

GUIDANCE SERVICES

| <u>Account #</u> | <u>Description</u> | <u>Actual 2007-08</u> | <u>Budget 2008-09</u> | <u>Proposed 2009-10</u> |
|------------------|------------------------|---------------------------|---------------------------|-----------------------------|
| 11-000-218-104 | Professional Salaries | 836,846 | 975,165 | 985,676 |
| 11-000-218-105 | Secretarial Salaries | 149,921 | 158,210 | 165,128 |
| 11-000-218-390 | Prof./Tech. Services | 25,080 | 76,567 | 30,000 |
| 11-000-218-500 | Purchased Services | 3,920 | 6,761 | 7,200 |
| 11-000-218-600 | Supplies | 23,411 | 23,300 | 39,000 |
| 11-000-218-800 | Miscellaneous Expenses | 1,929 | 2,200 | 2,000 |
| | Total | 1,041,107 | 1,242,203 | 1,229,004 |

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 2007-08</u> | <u>Budget 2008-09</u> | <u>Proposed 2009-10</u> |
|------------------|-----------------------|---------------------------|---------------------------|-----------------------------|
| 11-000-219-104 | Professional Salaries | 916,236 | 852,678 | 1,032,620 |
| 11-000-219-592 | Purchased Services | 1,968 | 2,235 | 3,000 |
| 11-000-219-600 | Supplies | 12,132 | 12,300 | 12,000 |
| 11-000-219-800 | Misc. Expenses | | | 100 |
| Total | | 930,336 | 867,213 | 1,047,720 |

Child Study Team -

The Child Study Team is a key component of the district's Special Education program. Fourteen 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 2007-08</u> | <u>Budget 2008-09</u> | <u>Proposed 2009-10</u> |
|------------------|---------------------------------|---------------------------|---------------------------|-----------------------------|
| 11-000-221-102 | Supervisory Salaries | 37,500 | 128,564 | |
| 11-000-221-104 | Professional Salaries | 44,086 | 24,680 | 24,000 |
| 11-000-221-105 | Secretarial Salaries | 148,616 | 154,239 | 151,277 |
| 11-000-221-320 | Purch. Prof. Education Services | 7,000 | 7,000 | 7,000 |
| 11-000-221-390 | Purch.Prof. & Tech.Serv. | 8,235 | 8,500 | 8,000 |
| 11-000-221-500 | Other Purch. Services | 750 | 730 | 6,500 |
| 11-000-221-600 | Supplies | 9,879 | 11,000 | 7,000 |
| 11-000-221-800 | Miscellaneous Expenses | 650 | 1,250 | 1,000 |
| | Total | 256,716 | 335,963 | 204,777 |

Improvement of Instruction Services -

This group of accounts has two major components: the special services department and district-wide curriculum development.

The Special Services department, assisted by a staff of three secretaries, handles all Special Education programs in the district, the Child Study Team and 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.

LIBRARY/AUDIO-VISUAL

| <u>Account #</u> | <u>Description</u> | <u>Actual 2007-08</u> | <u>Budget 2008-09</u> | <u>Proposed 2009-10</u> |
|------------------|--------------------|---------------------------|---------------------------|-----------------------------|
| 11-000-222-100 | Salaries | 621,781 | 661,563 | 628,072 |
| 11-000-222-300 | Technical Services | 16,778 | 20,675 | 20,300 |
| 11-000-222-500 | Purchased Services | 29,331 | 47,530 | 30,500 |
| 11-000-222-600 | Supplies | 181,609 | 134,134 | 153,621 |
| | Total | 849,499 | 863,902 | 832,493 |

Library/Audio Visual -

This function includes the salaries of seven school librarians, one part-time aide, one audio-visual coordinator, and 1.5 secretarial employees. Supply expenses are for books, periodicals, audio-visual materials, software computer information services and other items which are used in each school's media center. A portion of communication costs associated with the network servers is budgeted within this function.

INSTRUCTIONAL STAFF TRAINING SERVICES

| <u>Account</u> | <u>Description</u> | <u>Actual 2007-08</u> | <u>Budget 2008-09</u> | <u>Proposed 2009-10</u> |
|----------------|----------------------------|---------------------------|---------------------------|-----------------------------|
| 11-000-223-104 | Professional Salaries | 721 | 3,300 | 3,000 |
| 11-000-223-320 | Prof. Educational Services | 5,250 | 4,200 | 4,200 |
| 11-000-223-500 | Other Purchased Serv. | 6,138 | 16,100 | 16,000 |
| 11-000-223-600 | Supplies | | 550 | 550 |
| 11-000-223-800 | Misc. Expenses | 1,250 | 1,200 | 1,200 |
| | Total | 13,359 | 25,350 | 24,950 |

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 2007-08</u> | <u>Budget 2008-09</u> | <u>Proposed 2009-10</u> |
|------------------|--------------------------|---------------------------|---------------------------|-----------------------------|
| 11-000-230-100 | Salaries | 512,692 | 568,030 | 571,812 |
| 11-000-230-331 | Legal Services | 86,980 | 392,000 | 81,000 |
| 11-000-230-332 | Audit Fees | 29,627 | 42,481 | 42,000 |
| 11-000-230-340 | Technical Services | 6,490 | 5,541 | 6,000 |
| 11-000-230-530 | Communications/Telephone | 148,120 | 151,072 | 157,702 |
| 11-000-230-585 | Other Purchased Svcs. | 4,842 | 8,250 | 9,750 |
| 11-000-230-590 | Misc. Purch. Services | 167,953 | 33,512 | 34,500 |
| 11-000-230-610 | Supplies | 17,685 | 15,149 | 12,000 |
| 11-000-230-630 | Supplies | | | 5,000 |
| 11-000-230-820 | Judgements | | | 95,000 |
| 11-000-230-890 | Miscellaneous Expenses | 16,807 | 21,646 | 18,500 |
| 11-000-230-895 | Membership Dues & Fees | 25,265 | 27,000 | 27,000 |
| | Total | 1,016,461 | 1,264,681 | 1,060,264 |

General Administration -

This function includes the activities of the Board of Education and Superintendent of Schools. Board of Education activities include legal, auditing, negotiating, policy services, 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, one secretary, supplies, miscellaneous expenses and services.

SCHOOL ADMINISTRATION

| <u>Account #</u> | <u>Description</u> | <u>Actual 2007-08</u> | <u>Budget 2008-09</u> | <u>Proposed 2009-10</u> |
|------------------|--|---------------------------|---------------------------|-----------------------------|
| 11-000-240-103 | Salaries | 1,209,117 | 1,416,044 | 1,478,000 |
| 11-000-240-104 | Dept. Head/Coords.' Sal. | 873,907 | 605,552 | 688,329 |
| 11-000-240-105 | Secretarial Salaries | 706,434 | 664,615 | 569,074 |
| 11-000-240-500 | Purchased Services | 77,843 | 88,907 | 78,018 |
| 11-000-240-600 | Office Supplies | 69,223 | 49,493 | 51,100 |
| 11-000-240-800 | Miscellaneous Expenses (Including Graduation) | 44,988 | 39,837 | 60,251 |
| | Total | 2,981,512 | 2,864,448 | 2,924,772 |

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 17 school secretaries are included here. The salaries of the Director of Special Services and the Athletic Director are also included here.

CENTRAL SERVICES & ADMINISTRATIVE INFORMATION TECHNOLOGY

| <u>Account #</u> | <u>Description</u> | <u>Actual 2007-08</u> | <u>Budget 2008-09</u> | <u>Proposed 2009-10</u> |
|------------------|---------------------------------|---------------------------|---------------------------|-----------------------------|
| 11-000-251-100 | Central Services Salaries | 634,070 | 644,845 | 652,585 |
| 11-000-251-330 | Professional Services | 80,591 | 111,200 | 98,200 |
| 11-000-251-340 | Central Svcs Technical Services | 0 | 0 | 500 |
| 11-000-251-592 | Central Misc. Purchases Svcs | 54,588 | 72,067 | 60,000 |
| 11-000-251-600 | Central Services Supplies | 28,897 | 26,712 | 20,000 |
| 11-000-251-890 | Central Svcs Misc Expenses | 2,634 | 2,100 | 2,000 |
| | Central Services Total | 800,780 | 856,924 | 833,285 |
| 11-000-252-100 | Admin IT Salaries | 224,871 | 238,363 | 261,740 |
| 11-000-252-500 | Admin IT Purch. Services | 7,613 | 7,978 | 6,600 |
| 11-000-252-600 | Admin IT Supplies | 33,793 | 34,779 | 20,000 |
| 11-000-252-800 | Admin IT Misc Expenses | 0 | 0 | 1,000 |
| | Admin IT Total | 266,277 | 281,120 | 289,340 |
| | Total | 1,067,057 | 1,138,044 | 1,122,625 |

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 three technicians 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 2007-08</u> | <u>Budget 2008-09</u> | <u>Proposed 2009-10</u> |
|------------------|------------------------------------|---------------------------|---------------------------|-----------------------------|
| 11-000-261 | <u>Maintenance</u> | | | |
| | 100 Salaries | 444,550 | 475,245 | 510,540 |
| | 420 Cont. Serv.-Bldgs & Grds. | 135,246 | 110,548 | 170,000 |
| | 610 Building Repair Supplies | 181,420 | 195,928 | 201,000 |
| | 800 Other Objects | 4,345 | 12,526 | 10,000 |
| | Total | 765,561 | 794,247 | 891,540 |
| 11-000-262 | <u>Custodial</u> | | | |
| | 100 Salaries | 2,348,909 | 2,463,506 | 1,745,935 |
| | 300 Operation Prof./Tech Seviles | 74,058 | 63,860 | 64,000 |
| | 420 Equip. Repairs/Maint. | 257,267 | 272,107 | 210,000 |
| | 441 Lease Purchase | 1,238 | 1,900 | 1,500 |
| | 520 Insurance | 78,378 | 83,564 | 86,636 |
| | 590 Misc. Purchases Services | 68,133 | 35,000 | 15,000 |
| | 610 Grounds/Maint General Supplies | 141,173 | 149,140 | 149,000 |
| | 621 Energy (Gas) | | | 504,437 |
| | 622 Gas & Electricity Expenses | 971,680 | 1,084,503 | 590,756 |
| | 624 Energy (Oil) | | | 25,000 |
| | 800 Other Objects | 105 | 1,800 | 1,500 |
| | Total | 3,940,941 | 4,155,380 | 3,393,764 |
| 11-000-263 | <u>Grounds</u> | | | |
| | 100 Salaries | | | 322,183 |
| | 420 Grounds/Maint General Supplies | | | 46,000 |
| | 610 Supplies | | | 20,000 |
| | Total | 0 | 0 | 388,183 |
| 11-000-266 | <u>Security</u> | | | |
| | 100 Salaries | | | 71,400 |
| | 590 Township Security | | | 22,000 |
| | Total | 0 | 0 | 93,400 |
| | Operation/Maintance Total | 4,706,502 | 4,949,627 | 4,766,887 |

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 29 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 2007-08</u> | <u>Budget 2008-09</u> | <u>Proposed 2009-10</u> |
|------------------|---------------------------|---------------------------|---------------------------|-----------------------------|
| 11-000-270-160 | Salaries-Regular | 27,880 | 27,000 | 29,500 |
| 11-000-270-161 | Salaries-Special Ed. | 757,114 | 782,853 | 796,397 |
| 11-000-270-162 | Extracurricular Salaries | 142,308 | 163,100 | 160,000 |
| 11-000-270-390 | Other Purch Prof Services | 991 | 1,200 | 1,200 |
| 11-000-270-420 | Contracted Vehicle Maint. | 117,944 | 110,251 | 117,000 |
| 11-000-270-442 | Rental Payments | | 21,528 | 21,735 |
| 11-000-270-443 | Bus Lease | 51,052 | 34,394 | 51,940 |
| 11-000-270-511 | Contract Services | 9,235 | 15,000 | 17,590 |
| 11-000-270-512 | Extracurricular Contracts | 21,399 | 42,620 | 39,000 |
| 11-000-270-514 | Spec. Ed. Contracts | 325,538 | 491,311 | 350,000 |
| 11-000-270-515 | Joint Agreements-Sp.Ed. | 744 | 3,600 | 1,000 |
| 11-000-270-593 | Insurance | 48,321 | 30,254 | 31,493 |
| 11-000-270-6XX | Gasoline and Supplies | 93,615 | 118,660 | 98,000 |
| 11-000-270-800 | Miscellaneous Expenses | 17,043 | 15,000 | 15,000 |
| | Total | 1,613,184 | 1,856,771 | 1,729,855 |

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 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 2009-2010 the district will receive \$459,373 for state transportation aid. This will support approximately 26.5% of the budgeted transportation program not including benefits related to transportation employees.

EMPLOYEE BENEFITS

| <u>Account #</u> | <u>Description</u> | <u>Actual 2007-08</u> | <u>Budget 2008-09</u> | <u>Proposed 2009-10</u> |
|------------------|-------------------------|---------------------------|---------------------------|-----------------------------|
| 11-000-291-210 | Group Insurance | 0 | 137,097 | 189,386 |
| 11-000-291-220 | Social Security | 653,752 | 679,087 | 692,000 |
| 11-000-291-241 | Pension Costs | 403,550 | 583,808 | 651,317 |
| 11-000-291-260 | Worker's Compensation | 164,777 | 175,832 | 137,176 |
| 11-000-291-270 | Health Benefits | 6,226,580 | 7,221,155 | 8,251,763 |
| 11-000-291-280 | Tuition Reimbursement | 62,729 | 78,860 | 70,000 |
| 11-000-291-290 | Other Employee Benefits | 192,836 | 185,021 | 179,400 |
| | Total | 7,704,224 | 9,060,860 | 10,171,042 |

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. Liability Insurance is also included here.

FOOD SERVICES

| <u>Account #</u> | <u>Description</u> | <u>Actual 2007-08</u> | <u>Budget 2008-09</u> | <u>Proposed 2009-10</u> |
|------------------|-----------------------------|---------------------------|---------------------------|-----------------------------|
| 11-000-310-930 | Trans. to Food Service Fund | 175,000 | 160,000 | 125,000 |

Food Services - 2008-09 School Year

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 11 district employees and 6 other employees contracted by Dowling Food Service.

CAPITAL OUTLAY

| <u>Account #</u> | <u>Description</u> | <u>Actual 2007-08</u> | <u>Budget 2008-09</u> | <u>Proposed 2009-10</u> |
|------------------|--------------------------------------|---------------------------|---------------------------|-----------------------------|
| | Increase in Capital Reserve | 0 | 0 | 0 |
| | Interest Deposit to Capital Reserve | 0 | 12,000 | 400 |
| 12-120-100-730 | Instruc. Equip. Grades 1-5 | 2,304 | 0 | 0 |
| 12-130-100-730 | Instruc. Equip. Grades 6-8 | 8,621 | 0 | 0 |
| 12-4XX-100-730 | Other Instructional Programs | 3,299 | 0 | 0 |
| 12-000-100-730 | Instruction | 5,540 | 63,000 | 0 |
| 12-000-210-730 | Support Services - Reg. Students | 13,637 | 0 | 0 |
| 12-000-240-730 | School Admin. | 0 | 20,000 | 20,000 |
| 12-000-220-730 | Library/AVA Equipment | 0 | 0 | 0 |
| 12-000-252-730 | Admin. Info Tech. | 0 | 1,734 | 0 |
| 12-000-260-730 | Buses - Operation-Maint. | 16,564 | 10,813 | 0 |
| 12-000-270-733 | School Buses - Regular | 89,954 | 0 | 0 |
| 12-XXX-X00-730 | Special Schools-All programs | 74,766 | 0 | 0 |
| 12-000-400-450 | Construction Services | 158,659 | 0 | 0 |
| | Transfer Capital to Capital Projects | 0 | 613,273 | |
| | Total | 373,344 | 720,820 | 20,400 |

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.

SPECIAL STATE AND FEDERAL PROJECTS

| <u>Account</u> | <u>Actual Expense 2007-08</u> | <u>Budget 2008-09</u> | <u>Proposed 2009-10</u> |
|---|---------------------------------------|---------------------------|-----------------------------|
| <u>Federal</u> | | | |
| Vocational Education | 22,861 | 21,521 | 18,293 |
| Title I | 152,026 | 293,774 | 249,708 |
| I.D.E.A. Handicapped | 953,280 | 877,975 | 746,278 |
| Other | 147,544 | 150,560 | 127,977 |
| Total Federal | 1,275,711 | 1,343,830 | 1,142,256 |
| <u>State</u> | | | |
| Nonpublic Textbooks | 34,588 | 33,228 | 28,244 |
| Nonpublic Auxiliary Services (Chapter 192) | 0 | 205,242 | 174,456 |
| Nonpublic Handicapped Serv. (Chapter 193) | 0 | 116,720 | 99,212 |
| Nonpublic Nursing Services (Chapter 226) | 47,092 | 44,236 | 37,601 |
| Nonpublic Technology Initiative | 24,760 | 23,240 | 19,754 |
| Other | 929,749 | 0 | 0 |
| Total State | 1,036,189 | 422,666 | 359,267 |
| Local Projects | 80,443 | 0 | 0 |
| Total Special State & Federal Projects | 2,392,343 | 1,766,496 | 1,501,523 |

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

| <u>Account #</u> | Description | Actual <u>2007-08</u> | Budget <u>2008-09</u> | Proposed <u>2009-10</u> |
|------------------|----------------------|--------------------------|--------------------------|----------------------------|
| 40-701-510-834 | Interest Expense | 699,303 | 3,295,862 | 2,361,749 |
| 40-701-510-910 | Payment of Principal | 595,000 | 1,285,000 | 1,380,000 |
| | Total | 1,294,303 | 4,580,862 | 3,741,749 |

Included are the Interest and Principal payments for the outstanding bonds that are due for the 2009-10 school year from the 2003, 2004 and 2006 referendums. On the next few pages, the payment schedules for the life of the bonds are shown.

2003 Referendum - Nutley High School Renovations

Issued - 2003

Principal Amount \$2,923,000

| | <u>Principal</u> | <u>Interest</u> | <u>Total Payment</u> | <u>Outstanding Principal</u> |
|----------------|-------------------|-------------------|--------------------------|----------------------------------|
| 2004-05 | 0.00 | 184,535.25 | 184,535.25 | 2,923,000.00 |
| 2005-06 | 105,000.00 | 121,081.00 | 226,081.00 | 2,818,000.00 |
| 2006-07 | 110,000.00 | 117,103.50 | 227,103.50 | 2,708,000.00 |
| 2007-08 | 115,000.00 | 112,941.00 | 227,941.00 | 2,593,000.00 |
| 2008-09 | 120,000.00 | 108,593.50 | 228,593.50 | 2,473,000.00 |
| 2009-10 | 125,000.00 | 103,998.50 | 228,998.50 | 2,348,000.00 |
| 2010-11 | 130,000.00 | 99,104.75 | 229,104.75 | 2,218,000.00 |
| 2011-12 | 135,000.00 | 93,886.00 | 228,886.00 | 2,083,000.00 |
| 2012-13 | 140,000.00 | 88,386.00 | 228,386.00 | 1,943,000.00 |
| 2013-14 | 145,000.00 | 82,686.00 | 227,686.00 | 1,798,000.00 |
| 2014-15 | 150,000.00 | 76,786.00 | 226,786.00 | 1,648,000.00 |
| 2015-16 | 155,000.00 | 70,608.50 | 225,608.50 | 1,493,000.00 |
| 2016-17 | 165,000.00 | 63,966.00 | 228,966.00 | 1,328,000.00 |
| 2017-18 | 170,000.00 | 56,846.00 | 226,846.00 | 1,158,000.00 |
| 2018-19 | 175,000.00 | 49,341.00 | 224,341.00 | 983,000.00 |
| 2019-20 | 185,000.00 | 41,328.50 | 226,328.50 | 798,000.00 |
| 2020-21 | 190,000.00 | 32,796.00 | 222,796.00 | 608,000.00 |
| 2021-22 | 200,000.00 | 23,801.00 | 223,801.00 | 408,000.00 |
| 2022-23 | 200,000.00 | 14,476.00 | 214,476.00 | 208,000.00 |
| 2023-24 | 208,000.00 | 4,888.00 | 212,888.00 | 0.00 |

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> |
|----------------|-------------------|-------------------|--------------------------|----------------------------------|
| | | | | 14,930,000.00 |
| 2005-06 | 335,000.00 | 633,917.01 | 968,917.01 | 14,595,000.00 |
| 2006-07 | 350,000.00 | 596,787.50 | 946,787.50 | 14,245,000.00 |
| 2007-08 | 370,000.00 | 582,787.50 | 952,787.50 | 13,875,000.00 |
| 2008-09 | 505,000.00 | 567,987.50 | 1,072,987.50 | 13,370,000.00 |
| 2009-10 | 525,000.00 | 547,787.50 | 1,072,787.50 | 12,845,000.00 |
| 2010-11 | 550,000.00 | 526,787.50 | 1,076,787.50 | 12,295,000.00 |
| 2011-12 | 575,000.00 | 504,787.50 | 1,079,787.50 | 11,720,000.00 |
| 2012-13 | 600,000.00 | 481,787.50 | 1,081,787.50 | 11,120,000.00 |
| 2013-14 | 625,000.00 | 457,787.50 | 1,082,787.50 | 10,495,000.00 |
| 2014-15 | 650,000.00 | 432,787.50 | 1,082,787.50 | 9,845,000.00 |
| 2015-16 | 650,000.00 | 406,787.50 | 1,056,787.50 | 9,195,000.00 |
| 2016-17 | 650,000.00 | 380,787.50 | 1,030,787.50 | 8,545,000.00 |
| 2017-18 | 650,000.00 | 354,787.50 | 1,004,787.50 | 7,895,000.00 |
| 2018-19 | 650,000.00 | 328,787.50 | 978,787.50 | 7,245,000.00 |
| 2019-20 | 650,000.00 | 302,787.50 | 952,787.50 | 6,595,000.00 |
| 2020-21 | 650,000.00 | 276,787.50 | 926,787.50 | 5,945,000.00 |
| 2021-22 | 650,000.00 | 250,787.50 | 900,787.50 | 5,295,000.00 |
| 2022-23 | 650,000.00 | 224,787.50 | 874,787.50 | 4,645,000.00 |
| 2023-24 | 650,000.00 | 198,787.50 | 848,787.50 | 3,995,000.00 |
| 2024-25 | 650,000.00 | 171,975.00 | 821,975.00 | 3,345,000.00 |
| 2025-26 | 665,000.00 | 144,675.00 | 809,675.00 | 2,680,000.00 |
| 2026-27 | 670,000.00 | 116,412.50 | 786,412.50 | 2,010,000.00 |
| 2027-28 | 670,000.00 | 87,602.50 | 757,602.50 | 1,340,000.00 |
| 2028-29 | 670,000.00 | 58,792.50 | 728,792.50 | 670,000.00 |
| 2029-30 | 670,000.00 | 29,480.00 | 699,480.00 | 0.00 |

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 |

STATEWIDE TESTING RESULTS

Percent of Pupils Who Were
Proficient or Advanced Proficient

| <u>Scores: 2007-2008</u> | <u>NUTLEY</u> | <u>FG DISTRICTS</u> | <u>NJ AVERAGE</u> |
|-----------------------------|---------------|-------------------------|-----------------------|
| <u>NJASK GRADE 3</u> | | | |
| Language Arts | 94.4 | 90.5 | 86.1 |
| Mathematics | 94.5 | 90.8 | 86.8 |
| <u>NJASK GRADE 4</u> | | | |
| Language Arts | 92.9 | 87.3 | 82.7 |
| Mathematics | 94 | 88.6 | 84.9 |
| Science | 97.9 | 91.5 | 85.1 |
| <u>NJASK GRADE 5</u> | | | |
| Language Arts | 70.4 | 65.5 | 60 |
| Mathematics | 85.4 | 80.3 | 76.6 |
| <u>NJASK GRADE 6</u> | | | |
| Language Arts | 67.1 | 62.1 | 57.3 |
| Mathematics | 88.2 | 76.9 | 72.2 |
| <u>NJASK GRADE 7</u> | | | |
| Language Arts | 87.3 | 76.5 | 70.6 |
| Mathematics | 82.8 | 68.6 | 64.4 |
| <u>NJASK GRADE 8</u> | | | |
| Language Arts | 93.4 | 87 | 81.4 |
| Mathematics | 79 | 73.4 | 67.6 |
| Science | 92 | 90.3 | 84.3 |
| <u>HSPA</u> | | | |
| Language Arts | 88.4 | 87 | 83.4 |
| Mathematics | 79.8 | 80.6 | 75.4 |

NEW JERSEY DEPARTMENT OF EDUCATION COMPARATIVE SPENDING GUIDE

The New Jersey Department of Education annually publishes a comprehensive guide which compares various financial and staffing information of all New Jersey school districts. The stated purpose of this publication is to assist the public in learning how individual school districts compare with each other and the state average for similarly configured districts (K-8, K-12, etc.).

Listed on the next few pages are certain key indicators found in this guide. Data is listed for all Essex County K-12 districts as well as the average for all K-12 districts in New Jersey with a total enrollment over 3,501 students. Also included are the rankings of where each district stands out of the 105 total school districts in New Jersey with similar sized enrollment. Financial information is based on actual 2007-08 expenses. Staffing information is based on 2008-09 data.

FINANCIAL PER PUPIL COMPARISONS

Low to High

STAFF PER PUPIL COMPARISONS

High to Low

| <u>OPER/MAINT</u> | | | <u>EXTRA-CURR</u> | | | <u>PUPIL/TEACH RATIO</u> | | | <u>PUPIL/ADM RATIO</u> | | |
|--------------------------|---------------|----------------|--------------------------|---------------|----------------|---------------------------------|---------------|----------------|-------------------------------|---------------|----------------|
| <u>DISTRICT</u> | <u>AMOUNT</u> | <u>Ranking</u> | <u>DISTRICT</u> | <u>AMOUNT</u> | <u>Ranking</u> | <u>DISTRICT</u> | <u>AMOUNT</u> | <u>Ranking</u> | <u>DISTRICT</u> | <u>AMOUNT</u> | <u>Ranking</u> |
| Belleville | \$1,144 | 12 | Irvington | \$80 | 5 | Newark | 16.1 | 1 | Nutley | 197.3 | 33 |
| Livingston | 1,210 | 18 | E. Orange | 105 | 8 | Nutley | 13.5 | 12 | Montclair | 182.9 | 46 |
| Bloomfield | 1,215 | 19 | Bloomfield | 146 | 18 | Livingston | 13.1 | 30 | Bloomfield | 179.4 | 52 |
| Nutley | 1,332 | 39 | Newark | 156 | 23 | Belleville | 13.0 | 37 | W. Orange | 179.4 | 52 |
| Millburn | 1,362 | 43 | Orange | 162 | 30 | Bloomfield | 12.9 | 41 | Millburn | 175.9 | 57 |
| Montclair | 1,372 | 44 | S.Or./Mplwd. | 175 | 36 | S.Or./Mplwd. | 12.7 | 48 | S.Or./Mplwd. | 173.5 | 60 |
| W. Orange | 1,548 | 62 | Belleville | 208 | 53 | Millburn | 12.5 | 54 | E. Orange | 173.4 | 61 |
| NJ K-12 Avg. | 1,592 | | W. Orange | 216 | 54 | NJ K-12 Avg. | 12.5 | | Livingston | 167.1 | 70 |
| Orange | 1,606 | 72 | NJ K-12 Avg. | 232 | | Montclair | 11.4 | 83 | Belleville | 165.5 | 71 |
| Irvington | 1,938 | 90 | Montclair | 250 | 67 | Irvington | 11.0 | 92 | Irvington | 159.5 | 79 |
| S.Or./Mplwd. | 2,062 | 91 | Nutley | 272 | 74 | E. Orange | 10.9 | 93 | NJ K-12 Avg. | 157.9 | |
| E. Orange | 2,407 | 101 | Millburn | 326 | 96 | W. Orange | 10.8 | 94 | Orange | 121.1 | 102 |
| Newark | 2,743 | 104 | Livingston | 337 | 98 | Orange | 9.6 | 105 | Newark | 82.5 | 105 |

FINANCIAL PER PUPIL COMPARISONS

Low to High

| <u>COST PER PUPIL</u> | | | <u>CLASSROOM INSTRUCTION</u> | | | <u>SUPPORT SERVICES</u> | | | <u>ADMINISTRATION</u> | | |
|-----------------------|---------------|----------------|------------------------------|---------------|----------------|-------------------------|----------------|----------------|-----------------------|---------------|----------------|
| <u>DISTRICT</u> | <u>AMOUNT</u> | <u>Ranking</u> | <u>DISTRICT</u> | <u>AMOUNT</u> | <u>Ranking</u> | <u>DISTRICT</u> | <u>AMOUNT</u> | <u>Ranking</u> | <u>DISTRICT</u> | <u>AMOUNT</u> | <u>Ranking</u> |
| Belleville | \$10,475 | 12 | Bloomfield | \$6,321 | 9 | Nutley | \$1,385 | 19 | Bloomfield | \$1,144 | 25 |
| Bloomfield | 10,702 | 16 | Belleville | 6,332 | 10 | Belleville | 1,440 | 26 | Belleville | 1,248 | 43 |
| Nutley | 11,408 | 31 | Nutley | 6,819 | 28 | Bloomfield | 1,707 | 46 | Montclair | 1,255 | 44 |
| NJ K-12 Avg. | 12,881 | | S.Or./Mplwd. | 7,298 | 53 | Livingston | 1,914 | 61 | Millburn | 1,328 | 63 |
| S.Or./Mplwd. | 12,983 | 70 | NJ K-12 Avg. | 7,563 | | W. Orange | 1,959 | 66 | NJ K-12 Avg. | 1,335 | |
| Livingston | 13,335 | 74 | Irvington | 7,878 | 76 | S.Or./Mplwd. | 1,984 | 68 | Irvington | 1,391 | 72 |
| Millburn | 13,544 | 78 | Millburn | 7,936 | 77 | NJ K-12 Avg. | 2,045 | | S.Or./Mplwd. | 1,432 | 75 |
| Montclair | 13,670 | 79 | Montclair | 8,183 | 81 | Irvington | 2,321 | 79 | Newark | 1,497 | 86 |
| Irvington | 13,845 | 82 | Livingston | 8,220 | 82 | Millburn | 2,546 | 85 | Nutley | 1,500 | 87 |
| W. Orange | 14,806 | 88 | Orange | 8,791 | 90 | Montclair | 2,552 | 86 | Orange | 1,533 | 91 |
| Orange | 16,458 | 96 | W. Orange | 9,387 | 98 | E. Orange | 3,572 | 101 | Livingston | 1,593 | 96 |
| E. Orange | 17,818 | 101 | E. Orange | 9,722 | 100 | Newark | 3,960 | 102 | W. Orange | 1,628 | 97 |
| Newark | 18,466 | 105 | Newark | 9,904 | 101 | Orange | 4,242 | 104 | E. Orange | 1,875 | 101 |

NUTLEY PUBLIC SCHOOL BUDGET 2009-2010

PUBLIC VOTING

Tuesday, April 21, 2009 from 2:30 to 9:00 p.m.

- 1.) Approval of taxes for 2009-2010 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 31, 2009

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 |
| Spring Garden School | 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 |
| Cambridge Heights | 3 | 5 |
| Washington School | 3 | 1 |
| | 3 | 6 |
| Yantacaw School | 2 | 1 |
| | 2 | 6 |

WHAT WILL APPEAR ON THE BALLOT
APRIL 21, 2009

QUESTION 1

RESOLVED, that there should be raised for General Funds \$ 45,383,331 for the ensuing School Year (2009-10).

YES NO

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

1A



2A



3A



4A



5A



6A



Charles W. Kucinski Lisa Danchak-Martin Patricia E. Williams Steven Rogers Deborah J. Russo Thomas J. Sposato