

03/09/2012

ESSEX - NUTLEY TOWN

Advertised Enrollments

ENROLLMENT CATEGORY	October 15, 2010 Actual	October 15, 2011 Actual	October 15, 2012 Estimated
Pupils on Roll Regular Full-Time	3393	3408	3396
Pupils on Roll Regular Shared-Time	4	1	1
Pupils on Roll - Special Full-Time	522	537	526
Pupils on Roll - Special Shared-Time	9	6	6
Subtotal - Pupils On Roll	3928	3952	3929
Private School Placements	50	42	56
Pupils Sent to Other Dists-Spec Ed Prog	4	2	2
Pupils Received	5	5	4

ESSEX - NUTLEY TOWN

Advertised Revenues

Budget Category	Account	2010-11 Actual	2011-12 Revised	2012-13 Anticipated
OPERATING BUDGET				
Budgeted Fund Balance - Operating Budget	10-303		535,625	242,188
Transfers from Other Funds	10-5200	17,720		
Revenues from Local Sources:				
Local Tax Levy	10-1210	47,198,664	48,142,637	49,105,490
Tuition	10-1300	158,071	57,072	87,072
Transportation Fees from Other LEAs	10-1420-1440	42,300	60,000	42,300
Interest Earned on Capital Reserve Funds	10-1XXX	688	400	400
Other Restricted Miscellaneous Revenues	10-1XXX	66,580	100,000	85,000
Unrestricted Miscellaneous Revenues	10-1XXX	125,446	241,701	202,800
SUBTOTAL		47,591,749	48,601,810	49,523,062
Revenues from State Sources:				
Extraordinary Aid	10-3131	360,555	150,000	150,000
Categorical Special Education Aid	10-3132	2,243,967	2,243,967	2,391,136
Equalization Aid	10-3176	2,960,216	4,038,986	4,376,014
Categorical Security Aid	10-3177			61,895
Categorical Transportation Aid	10-3121			92,806
SUBTOTAL		5,564,738	6,432,953	7,071,851
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200		32,759	28,578
Education Jobs Fund	18-4522	261,742	8,200	
SUBTOTAL		261,742	40,959	28,578
Adjustment for Prior Year Encumbrances			142,244	
Actual Revenues (Over)/Under Expenditures		-10,199		
TOTAL OPERATING BUDGET		53,425,750	55,753,591	56,865,679
GRANTS AND ENTITLEMENTS				
Revenues from Local Sources	20-1XXX	17,671		
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	266,821	312,232	312,232
TOTAL REVENUES FROM STATE SOURCES		266,821	312,232	312,232

Revenues from Federal Sources:				
Title I	20-4411-4416	119,830	242,613	194,090
Title II	20-4451-4455	95,265	93,470	74,776
Title III	20-4491-4494	34,804	46,059	36,847
Title IV	20-4471-4474	3,009		
I.D.E.A. Part B (Handicapped)	20-4420-4429	1,122,264	972,576	778,061
Vocational Education	20-4430		22,974	18,379
Other	20-4XXX	21,209		
TOTAL REVENUES FROM FEDERAL SOURCES		1,396,381	1,377,692	1,102,153
TOTAL GRANTS AND ENTITLEMENTS		1,680,873	1,689,924	1,414,385
REPAYMENT OF DEBT				
Revenues from Local Sources:				
Local Tax Levy	40-1210	2,913,940	2,913,506	2,910,896
TOTAL REVENUES FROM LOCAL SOURCES		2,913,940	2,913,506	2,910,896
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	828,388	826,730	824,615
TOTAL LOCAL REPAYMENT OF DEBT		3,742,328	3,740,236	3,735,511
Actual Revenues (Over)/Under Expenditures		2		
TOTAL REPAYMENT OF DEBT		3,742,330	3,740,236	3,735,511
TOTAL REVENUES/SOURCES		58,848,953	61,183,751	62,015,575

ESSEX - NUTLEY TOWN

Advertised Appropriations

Budget Category	Account	2010-11 Expenditures	2011-12 Rev. Approp.	2012-13 Appropriations
GENERAL CURRENT EXPENSE				
Instruction:				
Regular Programs	11-1XX-100-XXX	18,938,876	19,056,023	18,654,384
Special Education	11-2XX-100-XXX	3,565,639	4,428,198	4,703,633
Basic Skills/Remedial	11-230-100-XXX	539,063	608,494	625,096
Bilingual Education	11-240-100-XXX	217,467	259,468	257,355
Vocational Programs - Local	11-3XX-100-XXX	2,500	2,500	2,500
School-Spon. Co/Extra-Curr. Activities	11-401-100-XXX	147,171	103,000	139,536
School Sponsored Athletics	11-402-100-XXX	739,040	681,367	724,451
Other Instructional Programs	11-4XX-100-XXX	110,092	146,368	120,076
Community Services Programs/Operations	11-800-330-XXX	7,487	8,000	8,000
Support Services:				
Tuition	11-000-100-XXX	2,560,924	3,127,556	3,187,578
Health Services	11-000-213-XXX	606,476	685,575	691,779
Speech, OT, PT, Related & Extraordinary Services	11-000-216,217	1,037,955	1,240,133	1,226,257
Guidance	11-000-218-XXX	1,106,172	1,198,903	1,065,521
Child Study Teams	11-000-219-XXX	756,854	817,696	823,448
Improvement of Instructional Services	11-000-221-XXX	141,814	144,377	177,277
Educational Media Services - School Library	11-000-222-XXX	765,093	803,987	748,738
Instructional Staff Training Services	11-000-223-XXX	10,381	18,750	122,200
General Administration	11-000-230-XXX	962,500	1,244,550	1,522,673
School Administration	11-000-240-XXX	3,020,159	2,898,081	2,794,753
Central Svcs & Admin Info Technology	11-000-25X-XXX	1,086,619	1,091,418	1,029,538
Operation and Maintenance of Plant Services	11-000-26X-XXX	4,228,012	4,366,614	4,489,952
Student Transportation Services	11-000-270-XXX	1,523,733	1,479,245	1,487,267
Personal Services - Employee Benefits	11-XXX-XXX-2XX	11,021,347	11,210,552	12,025,619
Food Services	11-000-310-XXX	100,000		
Total Support Services Expenditures		28,928,039	30,327,437	31,392,600
TOTAL GENERAL CURRENT EXPENSE		53,195,374	55,620,855	56,627,631
CAPITAL EXPENDITURES				
Deposit to Capital Reserve	10-604			75,000
Interest Earned on Capital Reserve	10-604		400	400
Equipment	12-XXX-XXX-73X	89,980	67,743	74,000
Facilities Acquisition and Construction Services	12-000-4XX-XXX	140,396	64,593	88,648

TOTAL CAPITAL EXPENDITURES		230,376	132,736	238,048
OPERATING BUDGET GRAND TOTAL		53,425,750	55,753,591	56,865,679
SPECIAL GRANTS AND ENTITLEMENTS				
Local Projects	20-XXX-XXX-XXX	17,671		
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	30,949	25,711	25,711
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	136,799	172,183	172,183
Nonpublic Handicapped Services	20-XXX-XXX-XXX	55,802	77,613	77,613
Nonpublic Nursing Services	20-XXX-XXX-XXX	38,794	36,725	36,725
Other Special Projects	20-XXX-XXX-XXX	4,477		
Total State Projects		266,821	312,232	312,232
Federal Projects:				
Title I	20-XXX-XXX-XXX	119,830	242,613	194,090
Title II	20-XXX-XXX-XXX	95,265	93,470	74,776
Title III	20-XXX-XXX-XXX	34,804	46,059	36,847
Title IV	20-XXX-XXX-XXX	3,009		
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	1,122,264	972,576	778,061
Vocational Education	20-XXX-XXX-XXX		22,974	18,379
Other Special Projects	20-XXX-XXX-XXX	21,209		
Total Federal Projects		1,396,381	1,377,692	1,102,153
TOTAL GRANTS AND ENTITLEMENTS		1,680,873	1,689,924	1,414,385
REPAYMENT OF DEBT				
Repayment of Debt - Regular	40-701-510-XXX	3,742,330	3,740,236	3,735,511
TOTAL REPAYMENT OF DEBT		3,742,330	3,740,236	3,735,511
Total Expenditures		58,848,953	61,183,751	62,015,575
DEDUCT EXPENDITURES INCLUDED IN MULTIPLE FUNDS DUE TO TRANSFERS:				
0250XLocal Contribution - Transfer to Special Revenue	11-1XX-100-93X			
Capital Reserve - Transfer to Repayment of Debt	12-000-400-933			
Transfer Property Sale Proceeds to Debt Svc Res	11-000-520-934			
TOTAL EXPENDITURES NET OF TRANSFERS		58,848,953	61,183,751	62,015,575

ESSEX - NUTLEY TOWN

Advertised Recapitulation of Balance

Budget Category	Audited Balance 6/30/2010	Audited Balance 6/30/2011	Estimated Balance 6/30/2012	Estimated Balance 6/30/2013
Unrestricted:				
General Operating Budget	1,314,355	1,279,070	1,068,515	1,068,515
Repayment of Debt	2	0	0	0
Restricted for Specific Purposes:				
General Operating Budget:				
Capital Reserve	127,082	98,770	99,170	174,570
Adult Education Programs	0	0	0	0
Maintenance Reserve	0	0	0	0
Legal Reserve	535,625	777,813	242,188	0
Tuition Reserve	0	0	0	0
Current Expense Emergency Reserve	0	0	0	0
Repayment of Debt:				
Restricted for Repayment of Debt	0	0	0	0

ESSEX - NUTLEY TOWN

Advertised Per Pupil Cost Calculations

	2012 - 2013				
	2009-10 Actual	2010-11 Actual	2011-12 Original Budget	2011-12 Revised Budget	2012-2013 Proposed Budget
Per Pupil Cost Calculations:	(1)	(2)	(3)	(4)	(5)
Total Budgetary Comparative Per Pupil Cost	12017	12439	12886	12920	13152
Total Classroom Instruction	7353	7710	8072	8042	8180
Classroom-Salaries and Benefits	7153	7400	7829	7772	7829
Classroom-General Supplies and Textbooks	161	233	200	229	318
Classroom-Purchased Services and Other	38	77	43	41	33
Total Support Services	1460	1443	1571	1585	1606
Support Services-Salaries and Benefits	1357	1334	1429	1444	1465
Total Administrative Costs	1566	1617	1577	1653	1628
Administration-Salaries and Benefits	1356	1411	1352	1383	1386
Legal Costs	0	63	46	42	42
Total Operations and Maintenance of Plant	1289	1282	1350	1312	1369
Operations & Maintenance of Plant-Salary & Ben.	921	870	885	873	894
Board Contribution to Food Services	21	25	0	0	0
Total Extracurricular Costs	253	278	234	246	278
Total Equipment Costs	11	23	5	17	19
Employee Benefits as a % of Salaries	30.1	31.8	31.1	31.0	33.7

The information presented in columns 1 through 3 as well as the related descriptions of the per pupil cost calculations are contained in the 2012 Taxpayers' Guide to Education Spending (formerly 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 2011-12 revised appropriations and 2012-13 budgeted appropriations presented in this advertised budget. Total Budgetary 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 Budgetary comparative per pupil cost, although all components are not shown.

ESSEX - NUTLEY TOWN

Unusual Revenues and Appropriations

Line Number	Revenue Source or Approp. Due to	12-13 Amount	Description of circumstances
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Total Unusual Revenues:

0

Total Unusual Appropriations:

0

ESSEX - NUTLEY TOWN

Shared Services -- Description of Shared Services

School facilities are used by the township recreation and health and human services departments.
District purchases fuel for vehicles through town consortium.
District assists town with grass cutting and prepping township fields.
District assists town with snow removal in front of schools and town helps district clear parking lots.
Joint transportation agreements with Bloomfield and Belleville.
District and town jointly own Demuro Park.
District maintains Boy's Park for Essex County.
District shares expenses for Crew House with Kearny and Belleville.
District has transportation agreements with Sussex and Essex Ed Services Commissions.
District belongs to Educational Data Services and Middlesex Regional Cooperatives for purchase of classroom, office, custodial, phys ed, art, nursing and science supplies as well as copy paper and purchasing buses.
District and town belong to the Essex Joint Insurance Fund and SEM for purchase of energy.

ESSEX - NUTLEY TOWN

22a. Estimated Tax Rate Information

A. Estimated 12-13 School Tax Rate

WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS

General Fund School Levy	48,624,064	(A)
Estimated Net Taxable Valuation (as of 10/01/2011)	3,662,184,300	(B)
Estimated 12-13 General Fund School Tax Rate=(A)/(B)X100	1.3277	(C)

WITH REPAYMENT OF DEBT AND ADJUSTMENTS

Total School Levy	51,536,265	(D)
Estimated Net Taxable Valuation (as of 10/01/2011)	3,662,184,300	(E)
Estimated 12-13 Total School Tax Rate=(D)/(E)X100	1.4073	(F)

B. Estimated 12-13 Equalized School Tax Rate

WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS

General Fund School Levy	48,624,064	(G)
Estimated Equalized Valuation (as of 10/01/2011)	3,966,772,196	(H)
Estimated 12-13 Equalized General Fund School Tax Rate=(G)/(H)X100	1.2258	(I)

WITH REPAYMENT OF DEBT AND ADJUSTMENTS

Total School Levy	51,536,265	(J)
Estimated Equalized Valuation (as of 10/01/2011)	3,966,772,196	(K)
Estimated 12-13 Equalized Total School Tax Rate=(J)/(K)X100	1.2992	(L)

ESSEX - NUTLEY TOWN

17. Salaries and Benefits of Certain District Employees

Name	Russell Lazovick
Job Title	Superintendent
Base Annual Salary	167,500
FTE	1.0
Shared with Another District?	N
Member of Collective Bargaining ?	N
Contract Terms:	
Beginning Date of Contract	/ /
Ending Date of Contract	/ /
Annual Work Days	0
Annual Vacation Days	0
Annual Sick Days	0
Annual Personal Days	0
Annual Consulting Days	0
Other Non-working days	0
Description-Other Non-working Days	
Benefits:	
Allowances	9,700
Bonuses	25,125
Stipends	0
District Contributions above Teacher amount for:	
Health Insurance	0
Dental Insurance	0
Life Insurance	0
Other Insurances	1,500
Retirement Plans	0
Post-Employment Benefits	15,000
Description of:	
Buyback of Sick Days	
Buyback of Vac. Days	
Buyback of Personal Days	
Other Post-Emp. Benefits	
Other Post-Emp. Benefits	
Other Post-Emp. Benefits	

In-Kind and Other Remuneration 5,000

Description of:

Annual Buyback of Sick Days

Annual Buyback of Vac. Days

Annual Buyback of Personal Days

All Other In-Kind/Remuneration

Additional Comments

ESSEX - NUTLEY TOWN

17. Salaries and Benefits of Certain District Employees

Name	Karen Yeamans
Job Title	Business Administrator Board Secretary
Base Annual Salary	148,000
FTE	1.0
Shared with Another District?	N
Member of Collective Bargaining ?	N
Contract Terms:	
Beginning Date of Contract	/ /
Ending Date of Contract	/ /
Annual Work Days	0
Annual Vacation Days	0
Annual Sick Days	0
Annual Personal Days	0
Annual Consulting Days	0
Other Non-working days	0
Description-Other Non-working Days	
Benefits:	
Allowances	1,280
Bonuses	0
Stipends	0
District Contributions above Teacher amount for:	
Health Insurance	0
Dental Insurance	0
Life Insurance	0
Other Insurances	0
Retirement Plans	0
Post-Employment Benefits	15,000
Description of:	
Buyback of Sick Days	
Buyback of Vac. Days	
Buyback of Personal Days	
Other Post-Emp. Benefits	
Other Post-Emp. Benefits	
Other Post-Emp. Benefits	

In-Kind and Other Remuneration 0

Description of:

Annual Buyback of Sick Days

Annual Buyback of Vac. Days

Annual Buyback of Personal Days

All Other In-Kind/Remuneration

Additional Comments

ESSEX - NUTLEY TOWN

17. Salaries and Benefits of Certain District Employees

Name Gina Villani
 Job Title Coordinator/Dir./Mgr./Supvr.

Base Annual Salary 126,000
 FTE 1.0
 Shared with Another District? N
 Member of Collective Bargaining ? N

Contract Terms:

Beginning Date of Contract / /
 Ending Date of Contract / /
 Annual Work Days 0
 Annual Vacation Days 0
 Annual Sick Days 0
 Annual Personal Days 0
 Annual Consulting Days 0
 Other Non-working days 0
 Description-Other Non-working Days

Benefits:

Allowances 4,770
 Bonuses 0
 Stipends 0
 District Contributions above Teacher amount for:
 Health Insurance 0
 Dental Insurance 0
 Life Insurance 0
 Other Insurances 0
 Retirement Plans 0

Post-Employment Benefits 15,000

Description of:

Buyback of Sick Days
 Buyback of Vac. Days
 Buyback of Personal Days
 Other Post-Emp. Benefits
 Other Post-Emp. Benefits
 Other Post-Emp. Benefits

In-Kind and Other Remuneration 0

Description of:

Annual Buyback of Sick Days

Annual Buyback of Vac. Days

Annual Buyback of Personal Days

All Other In-Kind/Remuneration

Additional Comments

ESSEX - NUTLEY TOWN

17. Salaries and Benefits of Certain District Employees

Name Kathryn Mulligan
 Job Title Administrative Assistant

Base Annual Salary 93,906
 FTE 1.0
 Shared with Another District? N
 Member of Collective Bargaining ? N

Contract Terms:

Beginning Date of Contract / /
 Ending Date of Contract / /
 Annual Work Days 0
 Annual Vacation Days 0
 Annual Sick Days 0
 Annual Personal Days 0
 Annual Consulting Days 0
 Other Non-working days 0
 Description-Other Non-working Days

Benefits:

Allowances 0
 Bonuses 0
 Stipends 0
 District Contributions above Teacher amount for:
 Health Insurance 0
 Dental Insurance 0
 Life Insurance 0
 Other Insurances 0
 Retirement Plans 0

Post-Employment Benefits 15,000

Description of:

Buyback of Sick Days
 Buyback of Vac. Days
 Buyback of Personal Days
 Other Post-Emp. Benefits
 Other Post-Emp. Benefits
 Other Post-Emp. Benefits

In-Kind and Other Remuneration 0

Description of:

Annual Buyback of Sick Days

Annual Buyback of Vac. Days

Annual Buyback of Personal Days

All Other In-Kind/Remuneration

Additional Comments

ESSEX - NUTLEY TOWN

17. Salaries and Benefits of Certain District Employees

Name Madeline Cucuzza
 Job Title Administrative Assistant

Base Annual Salary 82,134
 FTE 1.0
 Shared with Another District? N
 Member of Collective Bargaining ? N

Contract Terms:

Beginning Date of Contract / /
 Ending Date of Contract / /
 Annual Work Days 0
 Annual Vacation Days 0
 Annual Sick Days 0
 Annual Personal Days 0
 Annual Consulting Days 0
 Other Non-working days 0
 Description-Other Non-working Days

Benefits:

Allowances 0
 Bonuses 0
 Stipends 0
 District Contributions above Teacher amount for:
 Health Insurance 0
 Dental Insurance 0
 Life Insurance 0
 Other Insurances 0
 Retirement Plans 0

Post-Employment Benefits 15,000

Description of:

Buyback of Sick Days
 Buyback of Vac. Days
 Buyback of Personal Days
 Other Post-Emp. Benefits
 Other Post-Emp. Benefits
 Other Post-Emp. Benefits

In-Kind and Other Remuneration 0

Description of:

Annual Buyback of Sick Days

Annual Buyback of Vac. Days

Annual Buyback of Personal Days

All Other In-Kind/Remuneration

Additional Comments

ESSEX - NUTLEY TOWN

17. Salaries and Benefits of Certain District Employees

Name Phil Nicollette
 Job Title Coordinator/Dir./Mgr./Supvr.

Base Annual Salary 92,565
 FTE 1.0
 Shared with Another District? N
 Member of Collective Bargaining ? N

Contract Terms:

Beginning Date of Contract / /
 Ending Date of Contract / /
 Annual Work Days 0
 Annual Vacation Days 0
 Annual Sick Days 0
 Annual Personal Days 0
 Annual Consulting Days 0
 Other Non-working days 0
 Description-Other Non-working Days

Benefits:

Allowances 100
 Bonuses 0
 Stipends 0
 District Contributions above Teacher amount for:
 Health Insurance 0
 Dental Insurance 0
 Life Insurance 0
 Other Insurances 0
 Retirement Plans 0

Post-Employment Benefits 15,000

Description of:

Buyback of Sick Days
 Buyback of Vac. Days
 Buyback of Personal Days
 Other Post-Emp. Benefits
 Other Post-Emp. Benefits
 Other Post-Emp. Benefits

In-Kind and Other Remuneration 0

Description of:

Annual Buyback of Sick Days

Annual Buyback of Vac. Days

Annual Buyback of Personal Days

All Other In-Kind/Remuneration

Additional Comments

ESSEX - NUTLEY TOWN

17. Salaries and Benefits of Certain District Employees

Name Ian Viemeister
 Job Title Coordinator/Dir./Mgr./Supvr.

Base Annual Salary 95,911
 FTE 1.0
 Shared with Another District? N
 Member of Collective Bargaining ? N

Contract Terms:

Beginning Date of Contract / /
 Ending Date of Contract / /
 Annual Work Days 0
 Annual Vacation Days 0
 Annual Sick Days 0
 Annual Personal Days 0
 Annual Consulting Days 0
 Other Non-working days 0
 Description-Other Non-working Days

Benefits:

Allowances 0
 Bonuses 0
 Stipends 0
 District Contributions above Teacher amount for:
 Health Insurance 0
 Dental Insurance 0
 Life Insurance 0
 Other Insurances 0
 Retirement Plans 0

Post-Employment Benefits 15,000

Description of:

Buyback of Sick Days
 Buyback of Vac. Days
 Buyback of Personal Days
 Other Post-Emp. Benefits
 Other Post-Emp. Benefits
 Other Post-Emp. Benefits

In-Kind and Other Remuneration 0

Description of:

Annual Buyback of Sick Days

Annual Buyback of Vac. Days

Annual Buyback of Personal Days

All Other In-Kind/Remuneration

Additional Comments

ESSEX - NUTLEY TOWN

17. Salaries and Benefits of Certain District Employees

Name Maria Cervasio
 Job Title Coordinator/Dir./Mgr./Supvr.

Base Annual Salary 80,000
 FTE 1.0
 Shared with Another District? N
 Member of Collective Bargaining ? N

Contract Terms:

Beginning Date of Contract / /
 Ending Date of Contract / /
 Annual Work Days 0
 Annual Vacation Days 0
 Annual Sick Days 0
 Annual Personal Days 0
 Annual Consulting Days 0
 Other Non-working days 0
 Description-Other Non-working Days

Benefits:

Allowances 0
 Bonuses 0
 Stipends 0
 District Contributions above Teacher amount for:
 Health Insurance 0
 Dental Insurance 0
 Life Insurance 0
 Other Insurances 0
 Retirement Plans 0

Post-Employment Benefits 15,000

Description of:

Buyback of Sick Days
 Buyback of Vac. Days
 Buyback of Personal Days
 Other Post-Emp. Benefits
 Other Post-Emp. Benefits
 Other Post-Emp. Benefits

In-Kind and Other Remuneration 0

Description of:

Annual Buyback of Sick Days

Annual Buyback of Vac. Days

Annual Buyback of Personal Days

All Other In-Kind/Remuneration

Additional Comments