

# ESSEX - NUTLEY TOWN

NOTICE IS HEREBY GIVEN to the legal voters of the Nutley School District, in the County of Essex, of the State of New Jersey, that a Public Hearing will be held in the JHWMS Choir Room of the Nutley Board of Education, 325 Franklin Avenue, on April 28, 2014 at 6:30 pm, for the purpose of conducting a public hearing on the following budget for the 2014-2015 school year.

## ENROLLMENT CATEGORIES

Pupils On Roll Regular Full-Time  
Pupils On Roll - Special Full-Time  
Pupils On Roll - Special Shared-Time  
Subtotal - Pupils On Roll  
Private School Placements  
Pupils Sent to Contracted Preschool Prog  
Pupils Sent to Other Dists-Spec Ed Prog  
Pupils Received

## Advertised Enrollments

October 15, 2012

Actual

October 15, 2013

Actual

October 15, 2014

Estimated

3,451

3,425

3,439

577

589

592

2

1

0

4,030

4,015

4,031

39

39

41

2

0

4

4

4

4

7

14

6

## Advertised Revenues

Account

2012-13 Actual

2013-14 Revised

2014-15 Anticipated

## Budget Category

Operating Budget:

Revenues from Local Sources:

Local Tax Levy

Total Tuition

Transportation Fees From Other LEAs

Unrestricted Miscellaneous Revenues

Interest Earned On Capital Reserve Funds

Other Restricted Miscellaneous Revenues

Subtotal - Revenues From Local Sources

Revenues from State Sources:

Categorical Transportation Aid

Extraordinary Aid

Categorical Special Education Aid

Equalization Aid

Categorical Security Aid

Other State Aids

Subtotal - Revenues From State Sources

Revenues from Federal Sources:

Medicaid Reimbursement

Education Jobs Fund

Subtotal - Revenues From Federal Sources

Budgeted Fund Balance - Operating Budget

Transfers From Other Funds

Adjustment For Prior Year Encumbrances

Actual Revenues (Over)/Under Expenditures

Total Operating Budget

Grants and Entitlements:

Other Revenue From Local Sources

Total Revenues From Local Sources

Revenues from State Sources:

Other Restricted Entitlements

Total Revenues From State Sources

Revenues from Federal Sources:

Title I

Title II

Title III

I.D.E.A. Part B (Handicapped)

10-1210

49,105,490

50,087,600

51,089,352

10-1300

167,909

97,072

126,068

10-1420-1440

41,220

42,300

32,220

10-1XXX

279,303

204,000

211,800

10-1XXX

419

400

400

10-1XXX

133,693

110,000

120,000

10-1XXX

49,728,034

50,541,372

51,579,840

10-3121

92,806

90,584

90,584

10-3131

206,660

0

110,000

10-3132

2,391,136

2,412,726

2,412,726

10-3176

4,376,014

4,348,391

4,348,391

10-3177

61,895

70,151

70,151

10-3XXX

0

0

80,760

10-4200

0

28,578

32,411

18-4522

674

0

0

10-303

0

28,578

32,411

10-5200

1,552

1,644,392

805,740

10-5200

0

0

0

10-5200

-2,798,288

1,550,643

0

10-5200

54,060,483

60,686,837

59,530,603

20-1XXX

74,017

0

0

20-1XXX

74,017

0

0

20-32XX

293,520

319,834

359,708

20-32XX

293,520

319,834

359,708

20-4411-4416

166,809

233,633

162,290

20-4451-4455

95,680

97,589

62,121

20-4491-4494

33,487

29,465

17,189

20-4420-4429

913,432

863,895

662,921

Public Notices	Public Notices		Public Notices	
Vocational Education	20-4430	19,473	20,853	16,225
Other	20-4XXX	19,319	0	0
Total Revenues From Federal Sources		1,248,200	1,265,435	920,746
Total Grants And Entitlements		1,615,737	1,585,269	1,280,454
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	2,910,896	2,844,202	2,778,472
Total Revenues From Local Sources		2,910,896	2,844,202	2,778,472
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	824,615	823,700	822,251
Budgeted Fund Balance	40-303	0	0	62,715
Total Local Repayment Of Debt		3,735,511	3,667,902	3,663,438
Actual Revenues (Over)/Under Expenditures		-62,715	0	0
Total Repayment Of Debt		3,672,796	3,667,902	3,663,438
Total Revenues/Sources		59,349,016	65,940,008	64,474,495
Total Revenues/Sources Net of Transfers		59,349,016	65,940,008	64,474,495

ESSEX - NUTLEY TOWN  
Advised Appropriations

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	18,695,470	21,192,785	19,545,308
Special Education - Instruction	11-2XX-100-XXX	5,104,066	5,391,069	5,762,017
Basic Skills/Remedial - Instruction	11-230-100-XXX	673,115	590,693	594,565
Bilingual Education - Instruction	11-240-100-XXX	247,045	256,934	245,846
Vocational Programs - Local - Instruction	11-3XX-100-XXX	1,750	2,500	2,500
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	168,516	178,199	173,324
School-Sponsored Athletics - Instruction	11-402-100-XXX	760,427	827,425	824,023
Other Instructional Programs - Instruction	11-4XX-100-XXX	114,882	138,937	138,007
Community Services Programs/Operations	11-800-330-XXX	14,010	9,000	14,000
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	2,244,964	3,050,861	3,017,122
Undist. Expenditures - Health Services	11-000-213-XXX	649,489	707,452	687,968
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	885,713	890,705	938,565
Undist Expend-OthSuppServStd-Extra Serv	11-000-217-XXX	325,221	301,128	323,322
Undist. Expenditures - Guidance	11-000-218-XXX	1,184,406	1,343,195	1,320,862
Undist. Expenditures - Child Study Teams	11-000-219-XXX	862,827	1,002,428	1,048,761
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	118,863	188,828	195,130
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	671,467	712,129	728,749
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	51,490	146,014	124,700
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	1,114,386	1,326,460	1,239,537
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	2,898,276	3,155,883	3,208,677
Undist. Expend. - Central Services	11-000-251-XXX	665,041	810,131	747,138
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	299,360	300,954	314,160
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	4,258,602	4,723,649	4,744,067
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	1,445,353	1,605,109	1,684,643
Personal Services - Employee Benefits	11-XXX-XXX-2XX	10,229,780	11,120,947	11,413,864
Total Undistributed Expenditures		27,905,238	31,385,873	31,737,265
Total General Current Expense		53,684,519	59,973,415	59,036,855
Capital Expenditures:				
Equipment	12-XXX-XXX-730	289,232	124,373	14,700
Facilities Acquisition And Const. Serv.	12-000-400-XXX	0	88,649	88,648
Capital Reserve - Transfer To Capital Projects	12-000-400-931	86,732	0	0
Increase In Capital Reserve	10-604	0	500,000	390,000
Interest Deposit To Capital Reserve	10-604	0	400	400
Total Capital Outlay		375,964	713,422	493,748
General Fund Grand Total		54,060,483	60,686,837	59,530,603
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	74,017	0	0
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	27,270	29,891	30,387
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	147,314	186,045	199,823
Nonpublic Handicapped Services	20-XXX-XXX-XXX	69,609	54,043	75,572
Nonpublic Nursing Services	20-XXX-XXX-XXX	39,383	39,383	42,846
Nonpublic Technology Initiative	20-XXX-XXX-XXX	9,944	10,472	11,080
Total Other State Projects		293,520	319,834	359,708
Total State Projects	20-XXX-XXX-XXX	293,520	319,834	359,708
Federal Projects:				
Title I	20-XXX-XXX-XXX	166,809	233,633	162,290
Title II	20-XXX-XXX-XXX	95,680	97,589	62,121
Title III	20-XXX-XXX-XXX	33,487	29,465	17,189
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	913,432	883,895	662,921
Vocational Education	20-XXX-XXX-XXX	19,473	20,853	16,225
Other	20-XXX-XXX-XXX	19,319	0	0
Total Federal Projects		1,248,200	1,265,435	920,746
Total Special Revenue Funds		1,615,737	1,585,269	1,280,454
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	3,672,796	3,667,902	3,663,438
Total Debt Service Funds		3,672,796	3,667,902	3,663,438
Total Expenditures/Appropriations		59,349,016	65,940,008	64,474,495
Total Expenditures Net of Transfers		59,349,016	65,940,008	64,474,495

Advised Recapitulation of Balances

Budget Category	Audited Balance 6-30-2012	Audited Balance 6-30-2013	Estimated Balance 6-30-2014	Estimated Balance 6-30-2015
Unrestricted:				
--General Operating Budget	1,095,601	1,137,870	1,137,870	1,137,870
--Repayment of Debt	0	62,715	62,715	0
Restricted for Specific Purposes- General Operating Budget:				
Capital Reserve	124,182	1,112,868	1,613,268	2,003,668
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	0	0	0
--Legal Reserve	1,886,580	2,450,132	805,740	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  
Advised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2011-12 Actual Costs	2012-13 Actual Costs	2013-14 Original Budget	2013-14 Revised Budget	2014-15 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$12,500	\$12,389	\$13,289	\$13,759	\$13,479
Total Classroom Instruction	\$7,852	\$7,764	\$8,304	\$8,643	\$8,345
Classroom-Salaries and Benefits	\$7,657	\$7,490	\$7,833	\$7,817	\$7,984
Classroom-General Supplies and Textbooks	\$167	\$252	\$436	\$793	\$327
Classroom-Purchased Services	\$28	\$22	\$36	\$33	\$34
Total Support Services	\$1,501	\$1,462	\$1,637	\$1,662	\$1,682
Support Services-Salaries and Benefits	\$1,384	\$1,328	\$1,491	\$1,516	\$1,535
Total Administrative Costs	\$1,536	\$1,512	\$1,599	\$1,698	\$1,697
Administration Salaries and Benefits	\$1,361	\$1,295	\$1,351	\$1,429	\$1,446
Total Operations and Maintenance of Plant	\$1,234	\$1,226	\$1,366	\$1,376	\$1,376
Operations and Maintenance-Salaries and Benefits	\$852	\$796	\$878	\$877	\$870
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$289	\$279	\$298	\$305	\$300
Total Equipment Costs	\$17	\$72	\$18	\$31	\$4
Legal Costs	\$36	\$44	\$41	\$44	\$43
Employee Benefits as a percentage of salaries*	31.30%	27.36%	30.26%	29.36%	29.60%

\*Does not include pension and social security paid by the State on-behalf of the district.  
\*\* Federal and State funds in the blended resource school-based budgets.

The information presented in columns 1 through 3 as well as the related descriptions of the per pupil cost calculations are contained in the Taxpayers Guide to Education Spending (formerly Comparative Spending Guide) and can be found on the Department of Education website: <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 2013-14 revised appropriations and the 2014-15 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 comparative per pupil cost, although all components are not shown.

The complete budget will be on file and open to examination at the Nutley Board of Education, 315 Franklin Avenue, Nutley, NJ or [nutleyschools.org](http://nutleyschools.org), Essex County New Jersey between the hours of 9:00 am and 3:00 pm Monday through Friday, excluding holidays.

Nutley Sun-3673533  
Fee: \$272.14  
April 24, 2014