

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, Nutley, N.J. on Monday, April 27, 2015 at 6:30 P.M., for the purpose of conducting a public hearing on the following budget for the 2015-2016 school year.

Advertised Enrollments

| ENROLLMENT CATEGORIES | October 15, 2013 Actual | October 15, 2014 Actual | October 15, 2015 Estimated |
|---|------------------------------------|------------------------------------|---------------------------------------|
| Pupils On Roll Regular Full-Time | 3,425 | 3,377 | 3,370 |
| Pupils On Roll - Special Full-Time | 589 | 614 | 651 |
| Pupils On Roll - Special Shared-Time | 1 | 1 | 1 |
| Subtotal - Pupils On Roll | 4,015 | 3,992 | 4,022 |
| Private School Placements | 39 | 46 | 42 |
| Pupils Sent to Other Dists-Spec Ed Prog | 4 | 5 | 4 |
| Pupils Received | 14 | 23 | 2 |

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ESSEX - NUTLEY TOWN
Advertised Revenues

| Budget Category | Account | 2013-14 Actual | 2014-15 Revised | 2015-16 Anticipated |
|---|----------------|---------------------------|----------------------------|--------------------------------|
| Operating Budget: | | | | |
| Revenues from Local Sources: | | | | |
| Local Tax Levy | 10-1210 | 50,087,600 | 51,089,352 | 52,537,387 |
| Total Tuition | 10-1300 | 166,386 | 126,068 | 126,926 |
| Transportation Fees From Individuals | 10-1410 | 2,950 | 0 | 0 |
| Transportation Fees From Other LEAs | 10-1420-1440 | 41,220 | 32,220 | 35,220 |
| Unrestricted Miscellaneous Revenues | 10-1XXX | 272,175 | 211,800 | 211,800 |
| Interest Earned On Capital Reserve Funds | 10-1XXX | 725 | 400 | 400 |
| Other Restricted Miscellaneous Revenues | 10-1XXX | 161,089 | 122,800 | 135,000 |
| Subtotal - Revenues From Local Sources | | 50,732,145 | 51,582,640 | 53,046,733 |
| Revenues from State Sources: | | | | |
| Categorical Transportation Aid | 10-3121 | 90,584 | 90,584 | 90,584 |
| Extraordinary Aid | 10-3131 | 294,337 | 110,000 | 110,000 |
| Categorical Special Education Aid | 10-3132 | 2,412,726 | 2,412,726 | 2,412,726 |
| Equalization Aid | 10-3176 | 4,348,391 | 4,348,391 | 4,348,391 |
| Categorical Security Aid | 10-3177 | 70,151 | 70,151 | 70,151 |
| Other State Aids | 10-3XXX | 0 | 80,760 | 80,760 |
| Subtotal - Revenues From State Sources | | 7,216,189 | 7,112,612 | 7,112,612 |
| Revenues from Federal Sources: | | | | |
| Medicaid Reimbursement | 10-4200 | 38,068 | 32,411 | 37,329 |
| Subtotal - Revenues From Federal Sources | | 38,068 | 32,411 | 37,329 |
| Budgeted Fund Balance - Operating Budget | 10-303 | 0 | 805,740 | 692,187 |
| Withdrawal From Cap Res-For | 10-307 | 0 | 0 | 900,000 |

| Budget Category | Account | 2013-14 Actual | 2014-15 Revised | 2015-16 Anticipated |
|--|----------------|---------------------------|----------------------------|--------------------------------|
| Local Share | | | | |
| Withdraw From Cap Res-Excess Cost & Oth Cap Prj | 10-309 | 0 | 313,737 | 0 |
| Transfers From Other Funds | 10-5200 | 1,554 | 0 | 0 |
| Adjustment For Prior Year Encumbrances | | 0 | 1,771,357 | 0 |
| Actual Revenues (Over)/Under Expenditures | | 446,352 | 0 | 0 |
| Total Operating Budget | | 58,434,308 | 61,618,497 | 61,788,861 |
| Grants and Entitlements: | | | | |
| Other Revenue From Local Sources | 20-1XXX | 38,596 | 0 | 0 |
| Total Revenues From Local Sources | 20-1XXX | 38,596 | 0 | 0 |
| Revenues from State Sources: | | | | |
| Other Restricted Entitlements | 20-32XX | 324,601 | 397,106 | 383,207 |
| Total Revenues From State Sources | | 324,601 | 397,106 | 383,207 |
| Revenues from Federal Sources: | | | | |
| Title I | 20-4411-4416 | 150,347 | 231,559 | 185,247 |
| Title II | 20-4451-4455 | 75,092 | 83,843 | 67,074 |
| Title III | 20-4491-4494 | 22,568 | 22,506 | 18,005 |
| I.D.E.A. Part B (Handicapped) | 20-4420-4429 | 809,264 | 919,517 | 735,614 |
| Vocational Education | 20-4430 | 19,885 | 22,242 | 17,794 |
| Total Revenues From Federal Sources | | 1,077,156 | 1,279,667 | 1,023,734 |
| Total Grants And Entitlements | | 1,440,353 | 1,676,773 | 1,406,941 |
| Repayment of Debt: | | | | |
| Revenues from Local Sources: | | | | |
| Local Tax Levy | 40-1210 | 2,844,202 | 2,778,472 | 2,810,757 |
| Total Revenues From Local Sources | | 2,844,202 | 2,778,472 | 2,810,757 |

| Budget Category | Account | 2013-14 Actual | 2014-15 Revised | 2015-16 Anticipated |
|---|----------------|---------------------------|----------------------------|--------------------------------|
| Revenues from State Sources: | | | | |
| Debt Service Aid Type II | 40-3160 | 823,700 | 822,251 | 821,929 |
| Budgeted Fund Balance | 40-303 | 0 | 62,715 | 2 |
| Total Local Repayment Of Debt | | 3,667,902 | 3,663,438 | 3,632,688 |
| Actual Revenues (Over)/Under Expenditures | | -2 | 0 | 0 |
| Total Repayment Of Debt | | 3,667,900 | 3,663,438 | 3,632,688 |
| Total Revenues/Sources | | 63,542,561 | 66,958,708 | 66,828,490 |
| Total Revenues/Sources Net of Transfers | | 63,542,561 | 66,958,708 | 66,828,490 |

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ESSEX - NUTLEY TOWN
Advertised Appropriations

| Budget Category | Account | 2013-14 Actual | 2014-15 Revised | 2015-16 Anticipated |
|---|----------------|---------------------------|----------------------------|--------------------------------|
| General Current Expense: | | | | |
| Instruction: | | | | |
| Regular Programs - Instruction | 11-1XX-100-XXX | 20,089,832 | 21,188,327 | 20,107,308 |
| Special Education - Instruction | 11-2XX-100-XXX | 5,200,994 | 5,571,804 | 5,709,661 |
| Basic Skills/Remedial - Instruction | 11-230-100-XXX | 569,998 | 476,855 | 479,166 |
| Bilingual Education - Instruction | 11-240-100-XXX | 241,390 | 245,846 | 251,977 |
| Vocational Programs - Local - Instruction | 11-3XX-100-XXX | 0 | 2,500 | 2,500 |
| School-Spon. Co/Extra Curr. Actvts. - Inst | 11-401-100-XXX | 192,006 | 222,500 | 218,814 |
| School-Sponsored Athletics - Instruction | 11-402-100-XXX | 819,692 | 846,138 | 878,139 |
| Other Instructional Programs - Instruction | 11-4XX-100-XXX | 132,031 | 139,913 | 142,602 |
| Community Services Programs/Operations | 11-800-330-XXX | 15,575 | 14,000 | 10,000 |
| Support Services: | | | | |
| Undistributed Expenditures - Instruction (Tuition) | 11-000-100-XXX | 2,631,204 | 3,026,347 | 3,278,944 |
| Undist. Expenditures - Health Services | 11-000-213-XXX | 675,794 | 738,791 | 684,803 |
| Undist. Expend.-Speech, OT, PT And Related Svcs | 11-000-216-XXX | 940,789 | 952,387 | 941,551 |
| Undist Expend-Oth Supp Serv Std-Extra Serv | 11-000-217-XXX | 301,731 | 324,227 | 330,611 |
| Undist. Expenditures - Guidance | 11-000-218-XXX | 1,291,398 | 1,321,504 | 1,317,188 |
| Undist. Expenditures - Child Study Teams | 11-000-219-XXX | 1,010,824 | 1,052,689 | 1,128,161 |
| Undist. Expend.-Improv. Of Inst. Serv. | 11-000-221-XXX | 123,881 | 176,692 | 194,181 |
| Undist. Expend.-Edu. Media Serv./Library | 11-000-222-XXX | 692,730 | 731,260 | 733,929 |
| Undist. Expend.-Instr. Staff Training Serv. | 11-000-223-XXX | 46,100 | 146,558 | 124,450 |

| Budget Category | Account | 2013-14 Actual | 2014-15 Revised | 2015-16 Anticipated |
|--|--------------------|---------------------------|----------------------------|--------------------------------|
| Undist. Expend.-Support Serv.- Gen. Admin. | 11-000-230-XXX | 1,192,564 | 1,253,912 | 1,148,271 |
| Undist. Expend.-Support Serv.- School Admin. | 11-000-240-XXX | 2,981,085 | 3,208,977 | 3,280,301 |
| Undist. Expend. - Central Services | 11-000-251-XXX | 722,501 | 799,972 | 768,440 |
| Undist. Expend. - Admin. Info Technology | 11-000-252-XXX | 286,920 | 315,048 | 326,672 |
| Undist. Expend.-Oper. And Maint. Of Plant Serv. | 11-000-26X-XXX | 4,476,882 | 4,786,315 | 4,760,931 |
| Undist. Expend.-Student Transportation Serv. | 11-000-270-XXX | 1,695,500 | 1,884,643 | 1,816,011 |
| Personal Services - Employee Benefits | 11-XXX-XXX- 2XX | 9,917,565 | 11,295,164 | 12,145,201 |
| Total Undistributed Expenditures | | 28,987,468 | 32,014,486 | 32,979,645 |
| Increase In Maintenance Reserve | 10-606 | 500,000 | 0 | 0 |
| Total General Current Expense | | 56,748,986 | 60,722,369 | 60,779,812 |
| Capital Expenditures: | | | | |
| Equipment | 12-XXX-XXX-730 | 95,948 | 70,495 | 20,000 |
| Facilities Acquisition And Const. Serv. | 12-000-400-XXX | 88,649 | 435,233 | 88,649 |
| Capital Reserve - Transfer To Capital Projects | 12-000-400-931 | 0 | 0 | 900,000 |
| Increase In Capital Reserve | 10-604 | 1,500,000 | 390,000 | 0 |
| Interest Deposit To Capital Reserve | 10-604 | 725 | 400 | 400 |
| Total Capital Outlay | | 1,685,322 | 896,128 | 1,009,049 |
| General Fund Grand Total | | 58,434,308 | 61,618,497 | 61,788,861 |
| Special Grants and Entitlements: | | | | |
| Local Projects | 20-XXX-XXX- XXX | 38,596 | 0 | 0 |
| Other State Projects: | | | | |
| Nonpublic Textbooks | 20-XXX-XXX- XXX | 24,504 | 34,437 | 34,437 |
| Nonpublic Auxiliary Services | 20-XXX-XXX- XXX | 171,139 | 208,192 | 194,293 |
| Nonpublic Handicapped Services | 20-XXX-XXX- XXX | 75,468 | 81,063 | 81,063 |

| Budget Category | Account | 2013-14 Actual | 2014-15 Revised | 2015-16 Anticipated |
|-------------------------------------|----------------|---------------------------|----------------------------|--------------------------------|
| Nonpublic Nursing Services | 20-XXX-XXX-XXX | 42,846 | 54,918 | 54,918 |
| Nonpublic Technology Initiative | 20-XXX-XXX-XXX | 10,644 | 18,496 | 18,496 |
| Total Other State Projects | | 324,601 | 397,106 | 383,207 |
| Total State Projects | 20-XXX-XXX-XXX | 324,601 | 397,106 | 383,207 |
| Federal Projects: | | | | |
| Title I | 20-XXX-XXX-XXX | 150,347 | 231,559 | 185,247 |
| Title II | 20-XXX-XXX-XXX | 75,092 | 83,843 | 67,074 |
| Title III | 20-XXX-XXX-XXX | 22,568 | 22,506 | 18,005 |
| I.D.E.A. Part B (Handicapped) | 20-XXX-XXX-XXX | 809,264 | 919,517 | 735,614 |
| Vocational Education | 20-XXX-XXX-XXX | 19,885 | 22,242 | 17,794 |
| Total Federal Projects | 20-XXX-XXX-XXX | 1,077,156 | 1,279,667 | 1,023,734 |
| Total Special Revenue Funds | | 1,440,353 | 1,676,773 | 1,406,941 |
| Repayment of Debt: | | | | |
| Total Regular Debt Service | 40-701-510-XXX | 3,667,900 | 3,663,438 | 3,632,688 |
| Total Debt Service Funds | | 3,667,900 | 3,663,438 | 3,632,688 |
| Total Expenditures/Appropriations | | 63,542,561 | 66,958,708 | 66,828,490 |
| Total Expenditures Net of Transfers | | 63,542,561 | 66,958,708 | 66,828,490 |

ESSEX - NUTLEY TOWN
Advertised Recapitulation of Balances

| Budget Category | Audited Balance 6-30-2013 | Audited Balance 6-30-2014 | Estimated Balance 6-30-2015 | Estimated Balance 6-30-2016 |
|--|--|--|--|--|
| Unrestricted: | | | | |
| --General Operating Budget | 1,137,870 | 1,423,009 | 923,009 | 923,009 |
| --Repayment of Debt | 62,715 | 62,717 | 2 | 0 |
| Restricted for Specific Purposes- General Operating Budget: | | | | |
| --Capital Reserve | 1,112,868 | 2,613,593 | 3,190,256 | 2,290,656 |
| --Adult Education Programs | 0 | 0 | 0 | 0 |
| --Maintenance Reserve | 0 | 500,000 | 500,000 | 500,000 |
| --Legal Reserve | 2,450,132 | 1,497,927 | 692,187 | 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 |

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ESSEX - NUTLEY TOWN
Advertised Per Pupil Cost Calculations

| Per Pupil Cost Calculations | 2012-13 Actual Costs | 2013-14 Actual Costs | 2014-15 Original Budget | 2014-15 Revised Budget | 2015-16 Proposed Budget |
|--|-------------------------|-------------------------|-------------------------------|------------------------------|-------------------------------|
| Total Budgetary Comparative Per Pupil Cost | \$12,389 | \$12,909 | \$13,479 | \$13,980 | \$13,847 |
| Total Classroom Instruction | \$7,764 | \$8,110 | \$8,345 | \$8,732 | \$8,574 |
| Classroom-Salaries and Benefits | \$7,490 | \$7,499 | \$7,984 | \$7,965 | \$8,159 |
| Classroom-General Supplies and Textbooks | \$252 | \$588 | \$327 | \$733 | \$379 |
| Classroom-Purchased Services | \$22 | \$23 | \$34 | \$34 | \$35 |
| Total Support Services | \$1,462 | \$1,573 | \$1,682 | \$1,717 | \$1,734 |
| Support Services-Salaries and Benefits | \$1,328 | \$1,461 | \$1,535 | \$1,551 | \$1,589 |
| Total Administrative Costs | \$1,512 | \$1,570 | \$1,697 | \$1,727 | \$1,727 |
| Administration Salaries and Benefits | \$1,295 | \$1,353 | \$1,446 | \$1,460 | \$1,489 |
| Total Operations and Maintenance of Plant | \$1,226 | \$1,282 | \$1,376 | \$1,399 | \$1,390 |
| Operations and Maintenance-Salaries and Benefits | \$796 | \$795 | \$870 | \$878 | \$868 |
| Board Contribution to Food Services | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Extracurricular Costs | \$279 | \$302 | \$300 | \$326 | \$335 |
| Total Equipment Costs | \$72 | \$24 | \$4 | \$18 | \$5 |
| Legal Costs | \$44 | \$37 | \$43 | \$45 | \$44 |
| Employee Benefits as a percentage of salaries* | 27.36% | 26.79% | 29.60% | 29.44% | 31.11% |

*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 2014-15 revised appropriations and the 2015-16 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.

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Capital Projects

| Description/Activity | Project Number | Dollar Amount | Eligible for Grant to Exceed Referendum | Request to Exceed Referendum | Funding Source for Request to Exceed Referendum |
|-----------------------------|-----------------------|----------------------|--|-------------------------------------|--|
| Purchase Building | xxxx | 900,000 | N | N | |

Included in budget line 620, Budgeted Withdrawal from Capital reserve - Excess Costs & Other Capital Projects, is \$900,000 for other capital project costs to purchase property for future expansion. The total costs of this project is \$900,000 which represents expenditures for projects that are in addition to the facilities efficiency standards determined by the commissioner as necessary to achieve the core curriculum content standards.

The complete budget will be on file and open to examination at the Nutley Board of Education, 315 Franklin Ave., Nutley, NJ, Essex County New Jersey between the hours of 9 am and 3 pm Monday through Friday, excluding holidays.

The school district has proposed programs and services in addition to the Core Curriculum Content Standards adopted by the State Board of Education.

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