

**NOTICE OF SCHOOL BUDGET AND BUDGET HEARING
BOARD OF EDUCATION
NUTLEY, NJ**

The Board of Education of Nutley, New Jersey will hold a public hearing on the tentative budget for the school year 2010-11 at an open public meeting in the John H. Walker Middle School Auditorium, 325 Franklin Avenue, on Wednesday, March 31, 2010 at 7:00 PM. Your school district has proposed programs and services in addition to the core curriculum content standards adopted by the State Board of Education. Information on this budget and the programs and services it provides is available from your local school district at 315 Franklin Avenue, Nutley, NJ 07110 from 9:00 AM - 3:30 PM. This budget is being advertised prior to review and approval of the Executive County Superintendent and is subject to revision.

**ESSEX - NUTLEY TOWN
Advertised Enrollments**

ENROLLMENT CATEGORY	October 15, 2008 Actual	October 15, 2009 Actual	October 15, 2010 Estimated
Pupils on Roll Regular Full-Time	3498	3494	3494
Pupils on Roll Regular Shared-Time	1	4	2
Pupils on Roll - Special Full-Time	546	532	524
Pupils on Roll - Special Shared-Time	2	7	7
Private School Placements	45	45	54
Pupils Sent to Other Distrs-Spec Ed Prog	8	3	4
Pupils Received	8	7	4
Pupils in State Facilities	2		

**ESSEX - NUTLEY TOWN
Advertised Revenues**

Budget Category	Account	2008-09 Actual	2009-10 Revised	2010-11 Anticipated
OPERATING BUDGET				
Transfers from Other Funds	10-5200	-613,273		
Revenues from Local Sources:				
Local Tax Levy	10-1210	43,162,248	45,383,331	47,198,664
Tuition	10-1300	149,048	131,730	57,072
Transportation Fees from Other LEAs	10-1420-1440	77,995	60,000	60,000
Interest Earned on Capital Reserve Funds	10-1XXX	3,153	400	400
Other Restricted Miscellaneous Revenues	10-1XXX		200,000	100,000
Unrestricted Miscellaneous Revenues	10-1XXX	594,667	152,615	139,451
SUBTOTAL		43,987,111	45,928,076	47,555,587
Revenues from State Sources:				
Extraordinary Aid	10-3131	372,969	100,000	150,000
Categorical Special Education Aid	10-3132	2,184,130	2,251,799	335,075
Equalization Aid	10-3175	4,464,611	4,869,990	4,869,108
Categorical Security Aid	10-3177	294,869	316,709	
Categorical Transportation Aid	10-3121	360,632	459,373	
SUBTOTAL		7,677,211	7,997,871	5,354,183
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200		12,548	25,712
SUBTOTAL			12,548	25,712
Adjustment for Prior Year Encumbrances			55,334	
Actual Revenues (Over)/Under Expenditures		1,224,346		
TOTAL OPERATING BUDGET		52,275,395	53,993,829	52,935,482
GRANTS AND ENTITLEMENTS				
Revenues from Local Sources	20-1XXX	12,221		
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	360,869	371,089	315,426
TOTAL REVENUES FROM STATE SOURCES		360,869	371,089	315,426
Revenues from Federal Sources:				
Title I	20-4411-4416	230,626	157,655	157,655
Title II	20-4451-4455			103,975
Title III	20-4491-4494			45,615
I.D.E.A. Part B (Handicapped)	20-4420-4429	787,261	885,356	885,356
Vocational Education	20-4430		23,154	23,154
Other	20-4XXX	142,764	157,556	
TOTAL REVENUES FROM FEDERAL SOURCES		1,160,651	1,223,721	1,215,755
TOTAL GRANTS AND ENTITLEMENTS		1,533,741	1,594,810	1,531,181
REPAYMENT OF DEBT				
Budgeted Fund Balance	40-803			2
Revenues from Local Sources:				
Local Tax Levy	40-1210	3,269,148	2,765,764	2,913,940
TOTAL REVENUES FROM LOCAL SOURCES		3,269,148	2,765,764	2,913,940
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	1,311,714	975,985	828,388
TOTAL LOCAL REPAYMENT OF DEBT		4,580,862	3,741,749	3,742,330
TOTAL REPAYMENT OF DEBT		4,580,862	3,741,749	3,742,330
TOTAL REVENUES/SOURCES		58,389,998	59,330,388	58,208,993

**ESSEX - NUTLEY TOWN
Advertised Appropriations**

Budget Category	Account	2008-09 Expenditures	2009-10 Rev. Approp.	2010-11 Appropriations
GENERAL CURRENT EXPENSE				
Instruction:				
Regular Programs	11-1XX-100-XXX	18,587,343	18,687,389	18,830,047
Special Education	11-2XX-100-XXX	3,558,291	3,494,857	3,564,334
Basic Skills/Remedial	11-230-100-XXX	764,853	590,672	287,652
Bilingual Education	11-240-100-XXX	200,920	224,013	214,725
Vocational Programs - Local	11-3XX-100-XXX	2,500	2,500	2,500
School-Spon. Co/Extra-Curr. Activities	11-401-100-XXX	171,508	108,000	108,000
School Sponsored Athletics	11-402-100-XXX	785,318	642,377	639,947
Other Instructional Programs	11-4XX-100-XXX	266,551	246,522	117,779
Community Services Programs/Operations	11-800-330-XXX	6,620	13,000	13,000
Support Services:				
Tuition	11-000-100-XXX	2,919,670	3,065,147	2,792,454
Health Services	11-000-213-XXX	685,413	636,121	672,126
Speech, OT, PT, Related & Extraordinary Services	11-000-218,217	876,359	954,675	997,653
Guidance	11-000-218-XXX	1,192,345	1,229,004	1,275,850
Child Study Teams	11-000-219-XXX	1,126,774	1,017,790	660,644
Improvement of Instructional Services	11-000-221-XXX	196,128	204,777	202,879
Educational Media Services - School Library	11-000-222-XXX	750,807	773,453	788,063
Instructional Staff Training Services	11-000-223-XXX	4,636	24,950	19,200
General Administration	11-000-230-XXX	1,231,603	1,173,264	1,005,977
School Administration	11-000-240-XXX	2,831,540	2,908,137	2,760,232
Central Svcs & Admin Info Technology	11-000-25X-XXX	1,032,975	1,171,538	1,197,818
Operation and Maintenance of Plant Services	11-000-26X-XXX	4,861,647	4,776,203	4,442,227
Student Transportation Services	11-000-270-XXX	1,414,229	1,727,855	1,619,910
Personal Services - Employee Benefits	11-XXX-XXX-2XX	8,616,706	10,154,107	10,498,994
Food Services	11-000-310-XXX	100,000	125,000	100,000
Total Support Services Expenditures		27,840,832	29,942,021	29,034,027
TOTAL GENERAL CURRENT EXPENSE		52,184,736	53,951,351	52,812,011
CAPITAL EXPENDITURES				
Interest Earned on Capital Reserve	10-604		400	400
Equipment	12-XXX-XXX-73X	90,659	42,078	12,000
Facilities Acquisition and Construction Services	12-000-4XX-XXX			111,071
TOTAL CAPITAL EXPENDITURES		90,659	42,478	123,471
OPERATING BUDGET GRAND TOTAL		52,275,395	53,993,829	52,935,482
SPECIAL GRANTS AND ENTITLEMENTS				
Local Projects	20-XXX-XXX-XXX	12,221		
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	32,680	38,865	33,035
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	172,643	198,409	168,648
Nonpublic Handicapped Services	20-XXX-XXX-XXX	82,894	96,214	81,782
Nonpublic Nursing Services	20-XXX-XXX-XXX	44,236	37,601	31,961
Nonpublic Technology Initiative	20-XXX-XXX-XXX	23,240		
Other Special Projects	20-XXX-XXX-XXX	5,176		
Total State Projects		360,869	371,089	315,426
Federal Projects:				
Title I	20-XXX-XXX-XXX	230,626	157,655	157,655
Title II	20-XXX-XXX-XXX			103,975
Title III	20-XXX-XXX-XXX			45,615
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	787,261	885,356	885,356
Vocational Education	20-XXX-XXX-XXX		23,154	23,154
Other Special Projects	20-XXX-XXX-XXX	142,764	157,556	
Total Federal Projects		1,160,651	1,223,721	1,215,755
TOTAL GRANTS AND ENTITLEMENTS		1,533,741	1,594,810	1,531,181
REPAYMENT OF DEBT				
Repayment of Debt - Regular	40-701-510-XXX	4,580,862	3,741,749	3,742,330
TOTAL REPAYMENT OF DEBT		4,580,862	3,741,749	3,742,330
Total Expenditures		58,389,998	59,330,388	58,208,993
DEDUCT EXPENDITURES INCLUDED IN MULTIPLE FUNDS DUE TO TRANSFERS:				
Local Contrib-Transfer to Grants & Entitlements	11-1XX-100-930			
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		58,389,998	59,330,388	58,208,993

**ESSEX - NUTLEY TOWN
Advertised Recapitulation of Balance**

Budget Category	Audited Balance 6/30/2008	Audited Balance 6/30/2009	Estimated Balance 6/30/2010	Estimated Balance 6/30/2011
Unassigned:				
General Operating Budget	1,230,603	804,410	804,410	804,410
Repayment of Debt	2	2	2	0
Restricted for Specific Purposes:				
General Operating Budget:				
Capital Reserve	736,150	126,030	126,430	126,830
Adult Education Programs	0	0	0	0
Maintenance Reserve	0	0	0	0
Legal Reserve	0	0	0	0
Tuition Reserve	0	0	0	0
Current Expense Emergency Reserve	0	0	0	0
Restricted for Repayment of Debt	0	0	0	0

**ESSEX - NUTLEY TOWN
Advertised Per Pupil Cost Calculations
2010 - 2011**

Per Pupil Cost Calculations:	2007-08 Actual (1)	2008-09 Actual (2)	2009-10 Original Budget (3)	2009-10 Revised Budget (4)	2010-11 Proposed Budget (5)
Total Comparative Per Pupil Cost	11408	11777	12080	12170	12032

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TOTAL LOCAL REPAYMENT OF DEBT	4,580,862	3,741,749	3,742,330
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Maintenance Reserve	0	0	0	0
Legal Reserve	0	0	0	0
Tuition Reserve	0	0	0	0
Current Expense Emergency Reserve	0	0	0	0
Restricted for Repayment of Debt	0	0	0	0

ESSEX - NUTLEY TOWN
Advertised Per Pupil Cost Calculations
2010 - 2011

Per Pupil Cost Calculations:	2007-08 Actual (1)	2008-09 Actual (2)	2009-10 Original Budget (3)	2009-10 Revised Budget (4)	2010-11 Proposed Budget (5)
Total Comparative Per Pupil Cost	11408	11777	12080	12170	12032
Total Classroom Instruction	6819	7120	7319	7370	7410
Classroom-Salaries and Benefits	6424	6775	7049	7117	7132
Classroom-General Supplies and Textbooks	352	295	204	203	213
Classroom-Purchased Services and Other	43	51	66	51	66
Total Support Services	1385	1454	1546	1510	1459
Support Services-Salaries and Benefits	1234	1312	1408	1371	1314
Total Administrative Costs	1500	1462	1544	1584	1548
Administration-Salaries and Benefits	1275	1272	1348	1352	1327
Legal Costs	0	0	20	48	42
Total Operations and Maintenance of Plant	1332	1380	1370	1377	1288
Operations & Maintenance of Plant-Salary & Ben.	856	902	846	854	776
Total Food Services Costs	44	25	31	31	25
Total Extracurricular Costs	272	276	195	222	229
Total Equipment Costs	54	22	5	10	3
Employee Benefits as a % of Salaries	23.0	24.7	29.2	29.1	31.0

The information presented in columns 1 through 3 as well as the related descriptions of the per pupil cost calculations are contained in the 2010 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 2009-10 revised appropriations and 2010-11 budgeted appropriations presented in this advertised budget. Total Comparative Per Pupil Cost is defined as current expense exclusive of tuition expenditures, transportation, residential costs, and judgments against the school district. For all years, it also includes the restricted entitlement aids. With the exception of Total Equipment Cost, each of the other per pupil cost calculations presented is a component of the total comparative per pupil cost, although all components are not shown.

Annual School District Budget Statement Supporting Documentation
ESSEX - NUTLEY TOWN

4A. Advertised Capital Outlay Projects
Describe below, by project number, the appropriations for budgeted Capital Outlay Projects including those items related to the district's Long Range Facilities Plan. Include only construction, remodeling, renovations, installation of service systems, land and improvements, and the purchase of buildings. If the project is eligible for a grant, enter an 'X' in column 4. Do not include equipment. Include all projects budgeted on the transfer lines to capital projects fund (8326 and 8335). If the project is a request to exceed an existing referendum (Under N.J.A.C. 6A:26-4.4(a)3), enter an 'X' in column 5 and enter the funding source for the request in column 6. Complete a detailed budget for each project.

Project	Dollar	Eligible	Request to Exceed	Funding Source
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