

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.

# ESSEX - NUTLEY TOWN

## Advertised Enrollments

### ENROLLMENT CATEGORIES

	October 15, 2013 Estimated	October 15, 2014 Actual	October 15, 2015 Actual
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

## 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				
Total Tuition	10-1210	50,087,600	51,089,352	52,537,387
Transportation Fees From Individuals	10-1300	166,386	126,068	126,926
Transportation Fees From Other LEAs	10-1410	2,950	0	0
Unrestricted Miscellaneous Revenues	10-1420-1440	41,220	32,220	35,220
Interest Earned On Capital Reserve Funds	10-1XXX	272,175	211,800	211,800
Other Restricted Miscellaneous Revenues	10-1XXX	725	400	400
Subtotal - Revenues From Local Sources	10-1XXX	161,089	122,800	135,000
		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 Local Share	10-307	0	0	900,000
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
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

Public Notices	Public Notices	Public Notices	Public Notices	
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	
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
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
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

**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.

**Capital Projects**

Description/Activity	Project Number	Dollar Amount	Eligible for Grant	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.

Nutley Sun-3849469

Fee: \$289.03

April 23, 2015