

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 John H. Walker Middle School of the Nutley Board of Education, 325 Franklin Avenue, on May 7, 2018, at 6:30 P.M., for the purpose of conducting a public hearing on the following budget for the 2018-2019 school year.

Advertised Enrollments

Enrollment Categories	October 14, 2016 Actual	October 13, 2017 Actual	October 15, 2018 Estimated
Pupils On Roll Regular Full-Time	3,412	3,400	3,427
Pupils On Roll - Special Full-Time	645	664	673
Subtotal - Pupils On Roll	4,057	4,064	4,100
Private School Placements	47	59	56
Pupils Sent to Other Dists - Spec Ed Prog	7	6	8
Pupils Received	26	18	4

Essex - Nutley Town
Advertised Revenues

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	53,153,362	54,216,429	55,842,922
Total Tuition	10-1300	143,067	133,254	143,290
Transportation Fees From Other LEAs	10-1420-1440	10,000	0	0
Unrestricted Miscellaneous Revenues	10-1XXX	193,001	172,874	205,000
Interest Earned On Capital Reserve Funds	10-1XXX	8,373	2,000	5,000
Other Restricted Miscellaneous Revenues	10-1XXX	195,668	156,650	178,500
Subtotal - Revenues From Local Sources		53,703,471	54,681,207	56,374,712
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	104,457	104,457	588,055
Extraordinary Aid	10-3131	767,111	275,000	480,000
Categorical Special Education Aid	10-3132	2,451,565	2,451,565	2,451,565
Equalization Aid	10-3176	4,336,516	4,478,673	4,478,673
Categorical Security Aid	10-3177	81,159	81,159	81,159
Parcc Readiness Aid	10-3181	40,380	40,380	0
Per Pupil Growth Aid	10-3182	40,380	40,380	0
Professional Learning Community Aid	10-3183	40,640	40,640	0
Host District Support Aid	10-3184	0	319	0
Subtotal - Revenues From State Sources		7,862,208	7,512,573	8,079,452
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	71,033	57,145	67,178
FEMA Community Development Block Grant	19-4526	16,531	0	0
Subtotal - Revenues From Federal Sources		87,564	57,145	67,178
Budgeted Fund Balance - Operating Budget				
Withdrawal From Cap Res-For Local Share	10-303	517,231	502,638	875,559
Withdrawal From Cap Res-For Local Share	10-307	702,225	0	0
Withdrawal From Maint. Reserve	10-310	309,045	98,619	0
Transfers From Other Funds	10-5200	3,436	0	0
Adjustment For Prior Year Encumbrances		0	473,480	0
Actual Revenues (Over)/Under Expenditures		768,570	0	0
Total Operating Budget		63,953,750	63,325,662	65,396,901
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	114,406	0	0
Total Revenues From Local Sources	20-1XXX	114,406	0	0
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	385,110	473,257	453,385
Total Revenues From State Sources		385,110	473,257	453,385
Revenues from Federal Sources:				
Title I	20-4411-4416	212,176	291,488	233,190
Title II	20-4451-4455	77,482	76,252	61,002
Title III	20-4491-4494	18,923	27,716	22,173
Title IV	20-4471-4474	0	10,000	8,000
I.D.E.A. Part B (Handicapped)	20-4420-4429	921,171	942,773	754,218
Vocational Education	20-4430	20,343	23,496	18,797
Total Revenues From Federal Sources		1,250,095	1,371,725	1,097,380
Total Grants And Entitlements		1,749,611	1,844,982	1,550,765
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	2,759,559	2,689,214	2,547,573
Total Revenues From Local Sources		2,759,559	2,689,214	2,547,573
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	724,855	783,837	792,590
Budgeted Fund Balance	40-303	0	1	1
Total Local Repayment Of Debt		3,484,414	3,473,052	3,340,164
Total Repayment Of Debt		3,484,414	3,473,052	3,340,164
Total Revenues/Sources		69,187,775	68,643,696	70,287,830
Total Revenues/Sources Net of Transfers		69,187,775	68,643,696	70,287,830

Essex - Nutley Town
Advertised Appropriations

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	20,800,702	19,910,661	20,378,972
Special Education - Instruction	11-2XX-100-XXX	5,515,079	5,979,269	6,324,004
Basic Skills/Remedial - Instruction	11-230-100-XXX	510,567	518,125	532,100
Bilingual Education - Instruction	11-240-100-XXX	308,246	303,351	309,082
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	232,905	310,112	275,015
School-Sponsored Athletics - Instruction	11-402-100-XXX	858,984	871,238	857,916
Other Instructional Programs - Instruction	11-4XX-100-XXX	124,801	146,203	141,564
Community Services Programs/Operations	11-800-330-XXX	5,097	8,000	8,000
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	3,485,337	3,896,654	3,835,000
Undist. Expenditures - Health Services	11-000-213-XXX	706,776	749,472	722,857
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	1,009,000	1,088,945	1,141,444
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	678,376	657,176	657,643
Undist. Expenditures - Guidance	11-000-218-XXX	1,289,903	1,290,064	1,221,478
Undist. Expenditures - Child Study Teams	11-000-219-XXX	1,140,610	1,191,748	1,234,647
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	133,909	206,152	192,849
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	707,697	740,193	757,836
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	82,223	104,207	77,500
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	1,260,398	1,323,290	1,274,407
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	3,379,432	3,440,164	3,486,450
Undist. Expend. - Central Services	11-000-251-XXX	836,732	916,222	777,720
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	336,405	362,406	390,408
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	4,615,806	5,049,979	4,941,598
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	1,774,663	1,805,176	1,951,640
Personal Services - Employee Benefits	11-XXX-XXX-2XX	11,217,446	12,134,222	13,708,876
Total Undistributed Expenditures		32,654,713	34,956,070	36,372,353
Total General Current Expense		61,011,094	63,003,029	65,199,006
Capital Expenditures:				
Equipment	12-XXX-XXX-730	301,987	173,843	63,000
Facilities Acquisition And Const. Serv.	12-000-400-XXX	1,447,466	106,975	88,649
Capital Reserve - Transfer To Capital Projects	12-000-400-931	550,000	0	0
Increase In Capital Reserve	10-604	600,000	0	0
Interest Deposit To Capital Reserve	10-604	8,373	2,000	5,000
Total Capital Outlay		2,907,826	282,818	156,649
Transfer Of Funds To Charter Schools	10-000-100-56X	34,830	39,815	41,246
General Fund Grand Total		63,953,750	63,325,662	65,396,901
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	114,406	0	0
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	31,594	35,443	35,443
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	149,435	171,463	161,371
Nonpublic Handicapped Services	20-XXX-XXX-XXX	113,105	130,956	121,176
Nonpublic Nursing Services	20-XXX-XXX-XXX	55,080	62,856	62,856
Nonpublic Technology Initiative	20-XXX-XXX-XXX	15,570	23,939	23,939
Nonpublic Security Aid	20-XXX-XXX-XXX	20,326	48,600	48,600
Total Other State Projects		385,110	473,257	453,385
Total State Projects	20-XXX-XXX-XXX	385,110	473,257	453,385
Federal Projects:				
Title I	20-XXX-XXX-XXX	212,176	291,488	233,190
Title II	20-XXX-XXX-XXX	77,482	76,252	61,002
Title III	20-XXX-XXX-XXX	18,923	27,716	22,173
Title IV	20-XXX-XXX-XXX	0	10,000	8,000
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	921,171	942,773	754,218
Vocational Education	20-XXX-XXX-XXX	20,343	23,496	18,797
Total Federal Projects	20-XXX-XXX-XXX	1,250,095	1,371,725	1,097,380
Total Special Revenue Funds		1,749,611	1,844,982	1,550,765
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	3,484,414	3,473,052	3,340,164
Total Debt Service Funds		3,484,414	3,473,052	3,340,164
Total Expenditures/Appropriations		69,187,775	68,643,696	70,287,830
Total Expenditures Net of Transfers		69,187,775	68,643,696	70,287,830

Essex - Nutley Town
Advertised Recapitulation of Balances

Budget Category	Audited Balance 06-30-2016	Audited Balance 06-30-2017	Estimated Balance 06-30-2018	Estimated Balance 06-30-2019
Unrestricted:				
--General Operating Budget	1,486,149	1,884,019	1,257,044	1,257,044
--Repayment of Debt	2	2	1	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	4,073,067	3,979,215	4,481,215	4,486,215
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	791,840	482,795	511,151	511,151
--Legal Reserve	1,019,870	1,378,197	875,559	0
--Tuition Reserve	0	0	0	0
--Current Expense Emergency Reserve	0	0	0	0
--Impact Aid Reserve for General Expenses (Sections 8002 and 8003)	0	0	0	0
--Impact Aid Reserve for Capital Expenses (Sections 8007 and 8008)	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	2015-16 Actual Costs	2016-17 Actual Costs	2017-18 Original Budget	2017-18 Revised Budget	2018-19 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$13,186	\$13,679	\$13,689	\$14,114	\$14,505
Total Classroom Instruction	\$8,146	\$8,431	\$8,300	\$8,498	\$8,884
Classroom-Salaries and Benefits	\$7,643	\$7,806	\$7,973	\$8,136	\$8,494
Classroom-General Supplies and Textbooks	\$460	\$584	\$284	\$311	\$319
Classroom-Purchased Services	\$43	\$41	\$44	\$51	\$72
Total Support Services	\$1,655	\$1,765	\$1,828	\$1,874	\$1,892
Support Services-Salaries and Benefits	\$1,525	\$1,588	\$1,665	\$1,683	\$1,701
Total Administrative Costs	\$1,702	\$1,756	\$1,763	\$1,851	\$1,851
Administration Salaries and Benefits	\$1,437	\$1,482	\$1,520	\$1,567	\$1,613
Total Operations and Maintenance of Plant	\$1,274	\$1,324	\$1,379	\$1,449	\$1,435
Operations and Maintenance-Salaries and Benefits	\$824	\$856	\$866	\$887	\$914
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$337	\$323	\$331	\$352	\$342
Total Equipment Costs	\$115	\$74	\$5	\$43	\$15
Legal Costs	\$67	\$32	\$42	\$43	\$40
Employee Benefits as a percentage of salaries*	27.86%	28.73%	30.03%	30.10%	33.36%

*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 and can be found on the Department of Education website: <http://www.state.nj.us/education/guide/>. This publication is also available in the board office and public libraries. The same calculations were performed using the 2017-18 revised appropriations and the 2018-19 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 Board of Education building, 315 Franklin Avenue, Nutley, Essex County New Jersey between the hours of 8:30 am and 4:00 pm Monday through Friday, excluding holidays.