

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 Virtual On-line Hearing will be held, on May 5, 2020 at 6:30 P.M., for the purpose of conducting a public hearing on the following budget for the 2020-2021 school year.

Advertised Enrollments

Enrollment Categories	October 15, 2018 Actual	October 15, 2019 Actual	October 15, 2020 Estimated
Pupils On Roll Regular Full-Time	3,340	3,286	3,322
Pupils On Roll - Special Full-Time	731	764	765
Subtotal - Pupils On Roll	4,071	4,050	4,087
Private School Placements	53	49	49
Pupils Sent to Other Districts - Reg Prog	0	1	0
Pupils Sent to Other Dists - Spec Ed Prog	5	8	8
Pupils Received	34	24	21
Pupils in State Facilities	1	1	1

Advertised Revenues

Budget Category	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	55,436,299	57,653,751	58,806,826
Total Tuition	10-1300	148,273	163,441	200,000
Rents and Royalties	10-1910	189,736	189,736	200,000
Unrestricted Miscellaneous Revenues	10-1XXX	186,950	208,823	200,000
Interest Earned on Capital Reserve Funds	10-1XXX	47,590	6,000	0
Other Restricted Miscellaneous Revenues	10-1XXX	0	210,000	765
Fines and Forfeits	10-1XXX	0	0	227,725
Total Revenues from Local Sources		56,008,848	58,431,751	59,635,316
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	588,055	588,055	588,055
Extraordinary Aid	10-3131	1,196,063	794,200	0
Categorical Special Education Aid	10-3132	2,451,565	2,451,565	2,645,320
Equalization Aid	10-3176	4,478,673	4,878,663	4,878,663
Categorical Security Aid	10-3177	81,159	81,159	81,159
Total Revenues from State Sources		8,795,515	8,793,642	8,193,197
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	88,732	94,594	94,749
Total Revenues from Federal Sources		88,732	94,594	94,749
Budgeted Fund Balance-Operating Budget				
Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-303	875,559	875,248	1,510,578
Withdrawal from Maintenance Reserve	10-309	2,050,821	0	0
Other Financing Sources	10-310	256,661	0	0
Adjustment for Prior Year Encumbrances	10-5XXX	282,690	0	0
Actual Revenues (Over)/Under Expenditures		0	1,223,306	0
Total Operating Budget		-2,011,016	0	0
Total Operating Budget		66,347,810	69,418,541	69,433,840
Grants and Entitlements:				
Other Revenue from Local Sources	20-1XXX	34,449	0	0
Total Revenues from Local Sources	20-1XXX	34,449	0	0
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	437,585	498,501	423,717
State Grants Through Intermediate Sources	20-3700	0	0	170,008
Total Revenues from State Sources		437,585	498,501	593,725
Revenues from Federal Sources:				
Title I	20-4411-4416	309,629	299,988	254,989
Title II	20-4451-4455	90,870	84,087	71,474
Title III	20-4491-4494	21,064	35,312	30,015
Title IV	20-4471-4474	0	17,107	14,540
I.D.E.A. Part B (Handicapped)	20-4420-4429	945,856	1,007,718	856,559
Vocational Education	20-4430	15,219	24,900	21,165
Total Revenues from Federal Sources		1,382,638	1,469,112	1,248,742
Total Grants and Entitlements		1,854,672	1,967,613	1,842,467
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	2,547,573	2,795,308	2,654,459
Total Revenues from Local Sources		2,547,573	2,795,308	2,654,459
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	792,590	800,920	807,841
Budgeted Fund Balance	40-303	0	12	0
Total Local Repayment of Debt		3,340,163	3,596,240	3,462,300
Actual Revenues (Over)/Under Expenditures		130,012	0	0
Total Repayment of Debt		3,470,175	3,596,240	3,462,300
Total Revenues/Sources		71,672,657	74,982,394	74,738,607
Total Revenues/Sources Net of Transfers		71,672,657	74,982,394	74,738,607

Advertised Appropriations

Budget Category	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Current Expense:				
Instruction:				
Regular Programs-Instruction	11-1XX-100-XXX	19,870,775	20,521,266	20,609,112
Special Education-Instruction	11-2XX-100-XXX	6,663,530	7,107,920	7,163,407
Basic Skills/Remedial-Instruction	11-230-100-XXX	452,366	461,337	475,832
Bilingual Education-Instruction	11-240-100-XXX	317,380	321,618	325,822
School-Sponsored Cocurricular or Extracurricular				
Activities-Instruction	11-401-100-XXX	379,920	270,238	283,200
School-Sponsored Athletics-Instruction	11-402-100-XXX	853,565	888,997	861,407
Other Instructional Programs-Instruction	11-4XX-100-XXX	99,930	85,155	92,283
Community Services Programs/Operations	11-800-330-XXX	2,970	8,000	0
Support Services:				
Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	3,797,079	4,311,950	4,227,156
Undistributed Expenditures-Health Services	11-000-213-XXX	671,919	744,069	727,334
Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	1,431,416	1,563,617	1,505,398
Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	506,211	555,546	550,563
Undistributed Expenditures-Guidance	11-000-218-XXX	1,289,125	1,322,770	1,362,755
Undistributed Expenditures-Child Study Teams	11-000-219-XXX	1,299,241	1,396,280	1,440,462
Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	175,873	183,987	173,366
Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	598,848	539,320	586,704
Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	33,706	49,300	38,300
Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	1,186,339	1,225,568	1,151,995
Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	3,269,840	3,341,134	3,349,420
Undistributed Expenditures-Central Services	11-000-251-XXX	786,196	831,820	811,978
Undistributed Expenditures-Administrative Information Technology	11-000-252-XXX	345,827	363,022	407,210
Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	5,243,358	5,676,517	5,496,987
Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	2,035,039	1,993,467	2,254,368
Personal Services-Employee Benefits	11-XXX-XXX-2XX	13,067,709	14,419,612	15,416,546
Total Undistributed Expenditures		35,737,726	38,517,979	39,500,542
Increase In Maintenance Reserve	10-606	265,567	0	0
Total General Current Expense		64,643,729	68,182,510	69,311,605
Capital Expenditures:				
Equipment	12-XXX-XXX-730	468,709	66,175	0
Facilities Acquisition and Construction Services	12-000-400-XXX	717,328	1,142,045	88,649
Capital Reserve-Transfer to Capital Projects	12-000-400-931	94,768	0	0
Increase In Capital Reserve	10-604	344,500	0	0
Interest Deposit to Capital Reserve	10-604	47,590	6,000	0
Total Capital Outlay		1,672,895	1,214,220	88,649
Transfer of Funds to Charter Schools	10-000-100-56X	31,186	21,811	33,586
General Fund Grand Total		66,347,810	69,418,541	69,433,840
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	34,449	0	0
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	34,052	33,154	28,181
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	127,917	148,831	126,506
Nonpublic Handicapped Services	20-XXX-XXX-XXX	103,259	138,509	117,725
Nonpublic Nursing Services	20-XXX-XXX-XXX	61,886	61,013	51,861
Nonpublic Technology Initiative	20-XXX-XXX-XXX	19,244	22,644	19,247
Nonpublic Security Aid	20-XXX-XXX-XXX	91,227	94,350	80,197
Other	20-XXX-XXX-XXX	0	0	170,008
Total Other State Projects		437,585	498,501	593,725
Total State Projects	20-XXX-XXX-XXX	437,585	498,501	593,725
Federal Projects:				
Title I	20-XXX-XXX-XXX	309,629	299,988	254,989
Title II	20-XXX-XXX-XXX	90,870	84,087	71,474
Title III	20-XXX-XXX-XXX	21,064	35,312	30,015
Title IV	20-XXX-XXX-XXX	0	17,107	14,540
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	945,856	1,007,718	856,559
Vocational Education	20-XXX-XXX-XXX	15,219	24,900	21,165
Total Federal Projects	20-XXX-XXX-XXX	1,382,638	1,469,112	1,248,742
Total Special Revenue Funds		1,854,672	1,967,613	1,842,467
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	3,470,175	3,596,240	3,462,300
Total Debt Service Funds		3,470,175	3,596,240	3,462,300
Total Expenditures/Appropriations		71,672,657	74,982,394	74,738,607
Total Expenditures Net of Transfers		71,672,657	74,982,394	74,738,607

Advertised Recapitulation of Balances

Budget Category	Audited Balance 06-30-2018	Audited Balance 06-30-2019	Estimated Balance 06-30-2020	Estimated Balance 06-30-2021
Unrestricted:				
--General Operating Budget	1,927,395	2,004,866	2,004,866	1,363,905
--Repayment of Debt	13	-129,999	0	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	4,005,047	2,346,316	2,352,316	2,352,316
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	505,867	514,773	514,773	514,773
--Legal Reserve	1,750,807	1,744,865	869,617	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

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2017-18 Actual Costs	2018-19 Actual Costs	2019-20 Original Budget	2019-20 Revised Budget	2020-21 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$13,961	\$14,393	\$15,050	\$15,293	\$15,373
Total Classroom Instruction	\$8,401	\$8,807	\$9,347	\$9,332	\$9,459
Classroom-Salaries and Benefits	\$8,135	\$8,541	\$8,958	\$8,979	\$9,096
Classroom-General Supplies and Textbooks	\$215	\$176	\$316	\$288	\$297
Classroom-Purchased Services	\$51	\$90	\$74	\$65	\$66
Total Support Services	\$1,834	\$1,872	\$1,912	\$2,010	\$2,028
Support Services-Salaries and Benefits	\$1,657	\$1,630	\$1,719	\$1,723	\$1,733
Total Administrative Costs	\$1,777	\$1,746	\$1,817	\$1,829	\$1,829
Administration Salaries and Benefits	\$1,550	\$1,534	\$1,585	\$1,589	\$1,595
Total Operations and Maintenance of Plant	\$1,531	\$1,507	\$1,511	\$1,562	\$1,600
Operations and Maintenance-Salaries and Benefits	\$853	\$901	\$932	\$1,018	\$949
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$332	\$371	\$356	\$355	\$352
Total Equipment Costs	\$41	\$115	\$12	\$16	\$0
Legal Costs	\$34	\$30	\$41	\$41	\$37
Employee Benefits as a percentage of salaries*	30.40%	32.00%	34.46%	34.21%	36.77%

*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 2019-20 revised appropriations and the 2020-21 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.

For a copy of the complete budget email jglazer@nutleyschools.org.

Nutley Sun 4155340