

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 Walker Middle School Auditorium of the Nutley Board of Education, 315 Franklin Avenue Nutley New Jersey 07110, on Tuesday, April 27, 2021 at 6:30PM, for the purpose of conducting a public hearing on the following budget for the 2021-2022 school year.

Advertised Enrollments

Enrollment Categories	October	October	October
	15, 2019	15, 2020	15, 2021 Estimated
Pupils On Roll Regular Full-Time	3,286	3,239	3,934
Pupils On Roll - Special Full-Time	764	730	751
Subtotal - Pupils On Roll	4,050	3,969	4,685
Private School Placements	49	55	0
Pupils Sent to Other Districts - Reg Prog	1	0	0
Pupils Sent to Other Dists - Spec Ed Prog	8	7	0
Pupils Received	24	17	0
Pupils in State Facilities	1	0	0

Essex- Nutley Town  
Advertised Revenues

Budget Category	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
<b>Operating Budget:</b>				
<b>Revenues from Local Sources:</b>				
Local Tax Levy	10-1210	57,653,751	59,208,160	60,392,323
Total Tuition	10-1300	99,158	200,000	200,000
Rents and Royalties	10-1910	0	200,000	200,000
Unrestricted Miscellaneous Revenues	10-1XXX	261,225	200,000	200,000
Interest Earned on Capital Reserve Funds	10-1XXX	21,550	0	0
Other Restricted Miscellaneous Revenues / Paycheck Protection Program (Apsds Only)	10-1XXX	199,238	765	0
Fines and Forfeits	10-1XXX	0	227,725	227,725
<b>Total Revenues from Local Sources</b>		<b>58,234,922</b>	<b>60,036,650</b>	<b>61,220,048</b>
<b>Revenues from State Sources:</b>				
Categorical Transportation Aid	10-3121	588,055	588,055	588,055
Extraordinary Aid	10-3131	1,499,772	0	871,320
Categorical Special Education Aid	10-3132	2,451,565	2,645,320	2,841,511
Equalization Aid	10-3176	4,878,663	4,878,663	4,878,663
Categorical Security Aid	10-3177	81,159	81,159	81,159
<b>Total Revenues from State Sources</b>		<b>9,499,214</b>	<b>8,193,197</b>	<b>9,260,708</b>
<b>Revenues from Federal Sources:</b>				
Medicaid Reimbursement	10-4200	74,308	94,749	78,509
<b>Total Revenues from Federal Sources</b>		<b>74,308</b>	<b>94,749</b>	<b>78,509</b>
<b>Budgeted Fund Balance-Operating Budget</b>				
Withdrawal from Capital Reserve for Local Share	10-303	875,248	3,510,578	1,114,826
Transfers from Other Funds	10-307	1,100,000	1,000,000	0
Adjustment for Prior Year Encumbrances	10-5200	48	0	0
Actual Revenues (Over)/Under Expenditures		0	66,011	0
<b>Total Operating Budget</b>		<b>-1,796,531</b>	<b>0</b>	<b>0</b>
<b>Total Operating Budget</b>		<b>67,987,209</b>	<b>72,901,185</b>	<b>71,674,091</b>
<b>Grants and Entitlements:</b>				
Other Revenue from Local Sources	20-1XXX	83,114	0	0
<b>Total Revenues from Local Sources</b>	<b>20-1XXX</b>	<b>83,114</b>	<b>0</b>	<b>0</b>
<b>Revenues from State Sources:</b>				
Other Restricted Entitlements	20-32XX	366,345	423,717	423,717
State Grants Through Intermediate Sources	20-3700	0	170,008	170,008
<b>Total Revenues from State Sources</b>		<b>366,345</b>	<b>593,725</b>	<b>593,725</b>
<b>Revenues from Federal Sources:</b>				
Title I	20-4411-4416	238,071	254,989	286,938
Title II	20-4451-4455	60,538	71,474	74,380
Title III	20-4491-4494	22,260	30,015	7,258
Title IV	20-4471-4474	1,059	14,540	20,220
I.D.E.A. Part B (Handicapped)	20-4420-4429	867,583	856,559	922,569
Vocational Education	20-4430	15,481	21,165	24,642
Cares Act Education Stabilization Fund	20-4530	6,450	0	0
Cares-Digital Divide Grant	20-4531	0	0	200,933
Coronavirus Relief Fund (Crf)	20-4532	0	0	175,241
Crrsa Act-Esser II	20-4534	0	0	906,981
Crrsa Act-Learning Acceleration Grant	20-4535	0	0	58,205
Crrsa Act-Mental Health Grant	20-4536	0	0	45,000
<b>Total Revenues from Federal Sources</b>		<b>1,211,442</b>	<b>1,248,742</b>	<b>2,722,367</b>
<b>Total Grants and Entitlements</b>		<b>1,660,901</b>	<b>1,842,467</b>	<b>3,316,092</b>
<b>Repayment of Debt:</b>				
<b>Revenues from Local Sources:</b>				
Local Tax Levy	40-1210	2,795,308	2,654,459	2,650,954
<b>Total Revenues from Local Sources</b>		<b>2,795,308</b>	<b>2,654,459</b>	<b>2,650,954</b>
<b>Revenues from State Sources:</b>				
Debt Service Aid Type II	40-3160	800,920	807,841	817,777
Budgeted Fund Balance	40-303	0	0	3
<b>Total Local Repayment of Debt</b>		<b>3,596,228</b>	<b>3,462,300</b>	<b>3,468,734</b>
Actual Revenues (Over)/Under Expenditures		-130,002	0	0
<b>Total Repayment of Debt</b>		<b>3,466,226</b>	<b>3,462,300</b>	<b>3,468,734</b>
<b>Total Revenues/Sources</b>		<b>73,114,336</b>	<b>78,205,952</b>	<b>78,458,917</b>
<b>Total Revenues/Sources Net of Transfers</b>		<b>73,114,336</b>	<b>78,205,952</b>	<b>78,458,917</b>

Essex- Nutley Town  
Advertised Appropriations

Budget Category	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
<b>General Current Expense:</b>				
<b>Instruction:</b>				
Regular Programs-Instruction	11-1XX-100-XXX	20,003,193	23,010,446	22,862,603
Special Education-Instruction	11-2XX-100-XXX	6,921,712	7,163,407	7,333,594
Basic Skills/Remedial-Instruction	11-230-100-XXX	461,222	475,832	512,094
Bilingual Education-Instruction	11-240-100-XXX	320,174	325,822	338,859
School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	377,447	283,200	233,417
School-Sponsored Athletics-Instruction	11-402-100-XXX	772,508	861,407	877,862
Other Instructional Programs-Instruction	11-4XX-100-XXX	95,976	92,283	100,728
Community Services Programs/Operations	11-800-330-XXX	2,534	0	0
<b>Support Services:</b>				
Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	4,061,441	4,227,156	4,542,127
Undistributed Expenditures-Health Services	11-000-213-XXX	716,377	727,334	695,722
Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	2,183,112	1,505,398	1,344,168
Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	537,918	550,563	555,457
Undistributed Expenditures-Guidance	11-000-218-XXX	1,304,982	1,362,755	1,408,696
Undistributed Expenditures-Child Study Teams	11-000-219-XXX	1,378,232	1,440,462	1,467,834
Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	160,803	173,366	167,564
Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	508,450	586,704	605,770
Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	19,740	38,300	38,300
Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	1,172,435	1,151,995	1,155,635
Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	3,308,751	3,349,420	3,545,523
Undistributed Expenditures-Central Services	11-000-251-XXX	739,213	811,978	751,242
Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	321,705	407,210	521,651
Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	4,734,781	5,496,987	5,044,767
Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	2,087,549	2,254,368	2,358,382
Personal Services-Employee Benefits	11-XXX-XXX-2XX	13,440,963	15,482,557	15,009,305
<b>Total Undistributed Expenditures</b>		<b>36,676,452</b>	<b>39,566,553</b>	<b>39,212,143</b>
<b>Total General Current Expense</b>		<b>65,631,218</b>	<b>71,778,950</b>	<b>71,471,300</b>
<b>Capital Expenditures:</b>				
Equipment	12-XXX-XXX-730	32,005	0	75,000
Facilities Acquisition and Construction Services	12-000-400-XXX	1,159,845	88,649	88,649
Capital Reserve-Transfer to Capital Projects	12-000-400-931	1,100,000	1,000,000	0
Interest Deposit to Capital Reserve	10-604	21,550	0	0
<b>Total Capital Outlay</b>		<b>2,313,400</b>	<b>1,088,649</b>	<b>163,649</b>
Transfer of Funds to Charter Schools	10-000-100-56X	42,591	33,586	39,142
<b>General Fund Grand Total</b>		<b>67,987,209</b>	<b>72,901,185</b>	<b>71,674,091</b>
<b>Special Grants and Entitlements:</b>				
Local Projects	20-XXX-XXX-XXX	83,114	0	0
<b>Other State Projects:</b>				
Nonpublic Textbooks	20-XXX-XXX-XXX	32,476	28,181	28,181
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	122,331	126,506	126,506
Nonpublic Handicapped Services	20-XXX-XXX-XXX	76,657	117,725	117,725
Nonpublic Nursing Services	20-XXX-XXX-XXX	61,013	51,861	51,861
Nonpublic Technology Initiative	20-XXX-XXX-XXX	22,644	19,247	19,247
Nonpublic Security Aid	20-XXX-XXX-XXX	51,224	80,197	80,197
Other	20-XXX-XXX-XXX	0	170,008	170,008
<b>Total Other State Projects</b>		<b>366,345</b>	<b>593,725</b>	<b>593,725</b>
<b>Total State Projects</b>	20-XXX-XXX-XXX	<b>366,345</b>	<b>593,725</b>	<b>593,725</b>
<b>Federal Projects:</b>				
Title I	20-XXX-XXX-XXX	238,071	254,989	286,938
Title II	20-XXX-XXX-XXX	60,538	71,474	74,380
Title III	20-XXX-XXX-XXX	22,260	30,015	7,258
Title IV	20-XXX-XXX-XXX	1,059	14,540	20,220
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	867,583	856,559	922,569
Vocational Education	20-XXX-XXX-XXX	15,481	21,165	24,642
Cares Act Education Stabilization Fund	20-477-XXX-XXX	6,450	0	0
Bridging the Digital Divide Program	20-478-XXX-XXX	0	0	200,933
Coronavirus Relief Fund (Crf) Grant Program	20-479-XXX-XXX	0	0	175,241
Crrsa Act-Esser II Grant Program	20-483-xxx-xxx	0	0	906,981
Crrsa Act-Learning Acceleration Grant Program	20-484-xxx-xxx	0	0	58,205
Crrsa Act-Mental Health Grant Program	20-485-xxx-xxx	0	0	45,000
<b>Total Federal Projects</b>	20-XXX-XXX-XXX	<b>1,211,442</b>	<b>1,248,742</b>	<b>2,722,367</b>
<b>Total Special Revenue Funds</b>		<b>1,660,901</b>	<b>1,842,467</b>	<b>3,316,092</b>

Repayment of Debt:

**(Continued)**

Essex- Nutley Town  
Advertised Appropriations

Budget Category	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Total Regular Debt Service	40-701-510-XXX	3,466,226	3,462,300	3,468,734
Total Debt Service Funds		3,466,226	3,462,300	3,468,734
Total Expenditures/Appropriations		73,114,336	78,205,952	78,458,917
Total Expenditures Net of Transfers		73,114,336	78,205,952	78,458,917

Essex- Nutley Town  
Advertised Recapitulation of Balances

Budget Category	Audited Balance 06-30-2019	Audited Balance 06-30-2020	Estimated Balance 06-30-2021	Estimated Balance 06-30-2022
Unrestricted:				
--General Operating Budget	2,004,866	4,705,846	2,064,885	1,206,703
--Repayment of Debt	-129,999	3	3	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	2,346,316	1,267,866	267,866	267,866
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	514,773	514,773	514,773	514,773
--Legal Reserve	1,744,865	1,126,261	256,644	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	2018-19	2019-20	2020-21	2020-21	2021-22
	Actual	Actual	Original	Revised	Proposed
	Costs	Costs	Budget	Budget	Budget
Total Budgetary Comparative Per Pupil Cost	\$14,393	\$14,713	\$15,961	\$16,464	\$13,785
Total Classroom Instruction	\$8,807	\$9,031	\$10,047	\$10,364	\$8,755
Classroom-Salaries and Benefits	\$8,541	\$8,717	\$9,096	\$9,384	\$8,288
Classroom-General Supplies and Textbooks	\$176	\$213	\$297	\$306	\$439
Classroom-Purchased Services	\$90	\$101	\$654	\$674	\$28
Total Support Services	\$1,872	\$2,094	\$2,028	\$2,092	\$1,735
Support Services-Salaries and Benefits	\$1,630	\$1,658	\$1,733	\$1,788	\$1,548
Total Administrative Costs	\$1,746	\$1,753	\$1,829	\$1,886	\$1,651
Administration Salaries and Benefits	\$1,534	\$1,545	\$1,595	\$1,646	\$1,479
Total Operations and Maintenance of Plant	\$1,507	\$1,385	\$1,600	\$1,650	\$1,266
Operations and Maintenance-Salaries and Benefits	\$901	\$865	\$949	\$979	\$744
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$371	\$356	\$352	\$363	\$292
Total Equipment Costs	\$115	\$8	\$0	\$0	\$16
Legal Costs	\$30	\$36	\$37	\$38	\$32
Employee Benefits as a percentage of salaries*	32.00%	32.83%	36.77%	36.92%	34.05%

\*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 2020-21 revised appropriations and the 2021-22 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 Nutley Board of Education building, 315 Franklin Avenue, Nutley, Essex County New Jersey between the hours of 9 am and 3pm Monday through Friday, excluding holidays.

The school district has proposed programs and services in addition to the New Jersey Student Learning Standards adopted by the State Board of Education.